

ART & SOUL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024



ART & SOUL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Liz Sokoski Rachel Tranter Loveday Shewell Alastair Beveridge
Charity number	1173268
Principal address	42 Kew Green Richmond TW9 3AZ
Independent examiner	F J Wilde FCCA MBA DChA Warner Wilde 4 Marigold Drive Bisley Surrey GU24 9SF

ART & SOUL

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Trustees' Annual Report

01 April 2023 – 31 March 2024

Art & Soul continues to grow and develop extending the charity's reach further into South-West London and creating opportunities for more people with mental health issues to take part in our workshops and exhibitions. Between April 2023 and March 2024, we have worked directly with over 450 people in our workshops and have had around 600 gallery visitors to our exhibition. Art & Soul is proud of the following achievements in the past year:

- An established and accessible programme of in-person and online therapeutic art workshops, as well as supported gallery visits to central London for people of all ages experiencing mental health challenges in South-West London.
- We have held 3 in-person exhibitions. In June 2023, we held our first in-person exhibition since covid, and two more were held over the year.
- We have increased organisational capacity to reach more people in need, and to successfully apply for a wider range of grants from new funders to Art & Soul, including People's Postcode Lottery and Heathrow Community Trust.
- We have developed our partnership work into the new boroughs of Kingston, Hounslow and Wandsworth.
 - We have partnered with the Baring Foundation and universities UCL and SOAS.

Art & Soul continues to develop high quality arts for mental health programmes for adults, children and young people. Our programme now resembles our offer pre-Covid, with regular, well attended in-person workshops and an annual group exhibition. Online workshops continued this year and then were gradually reduced as participants returned to in-person sessions. We now offer supported gallery visits to help participants get out to arts and cultural venues and to connect with each other.

We continue to work to support children and young people with mental health issues in South-West London, working with CAMHS (Children and Adolescent Mental Health Services) at all tiers in local NHS trusts and through Children's Services.

Adult workshops

We now have a regular Thursday group for adults with mental health issues that takes place at the Exchange in Twickenham and is attended by 12 participants per session. 21 workshops have taken place this year, reaching 252 participants and having a very positive impact to all involved. This is our first time having a regular in-person group since Covid and getting our community back together again at a regular time and place has been invaluable to all involved.

This year we delivered 16 outreach workshops for 75 people new to Art & Soul.

These were organised through working with local voluntary organisations that support vulnerable people. We have partnered with Spear, who support adults experiencing homelessness, mental health and addiction issues, some of whom also have learning disabilities. We have also worked with The Vineyard who support vulnerable people locally with a range of services including the local food bank; Richmond Charities (Almshouses) who provide housing for vulnerable older adults and AgeUK Richmond, who support older adults to live fulfilling lives. Artwork created in these groups was displayed at the *Flourishing Together* exhibition and the partnerships resulted in around 20 referrals to our main programme. Art & Soul is now part of Richmond's Dementia Alliance, which brings together organisations committed to supporting families experiencing dementia and the mental health impact this has.

Working with these partners has been very successful. Staff were very enthusiastic about our sessions, and groups were always at capacity. We worked with social prescribing services as well to publicise workshops. Some participants were new to art making, others said they did creative things at home but enjoyed the opportunity to work together as a group and meet new people. Over the number of sessions there was a palpable relaxation and growing of confidence. The sharing at the beginning and end of the sessions, as the sessions went on, for each of the groups turned more into sharing and chatting about their work throughout.

Linking with the Art & Soul theme of 'Rooted in Art' there was a nature theme to the art sessions. Each session included looking at different artists and using new materials in novel ways to surprise participants and encourage them to try something new. The focus of the sessions was more on relaxed fun experimentation than perfecting an art technique.

Exhibitions

This year, we are particularly proud of our exhibitions - and have staged three group shows, at the Bloomsbury Theatre, St Mary's Church, and the Stoop (both in Twickenham). We have also supported long standing participant Vinod Marar in staging his own first solo exhibition at the Waterman's Centre, Brentford.

In June, the Art & Soul community came together at St Mary's Church in Twickenham for our first in-person exhibition since 2019. Coinciding with St Mary's Church Annual Fair, 'Flourishing Together' brought together over 70 artworks and attracted over 350 visitors. Officially opened by the Mayor of Richmond upon Thames, Cllr Suzette Nicolson, 13 artworks were sold, raising funds for artists involved and to Art & Soul who also received generous donations from the event, totalling £630 which will go towards our charitable activities. The exhibition raised our profile with other organisations that support mental health. The opening night was a great networking event. Exhibition visitors included representatives from Achieving for Children's Emotional Health Service, Social Prescribers, local funders, St Stephen's Drop-in, the Access Project, Richmond Almshouses, Spear, Scope, CAMHS and the Maddison Centre. The exhibition also hosted a family art for

wellbeing workshop, led by artist Diana Burch, which was such a success that we had to source some extra tables to facilitate the number of families who dropped in. The exhibition was dedicated to Lucy Bradley and Alan Cartwright, two valued members of the Art & Soul community who sadly passed away in the last year.

In April 2023, Art & Soul artists took part in an exhibition organised by [Hope in the Heart CIC](#). This organisation give a voice to people with lived experience of mental health. Art & Soul artists were featured in their exhibition via a digital slideshow of images.

This year, Art & Soul were a public engagement partner to University College London's Psychology Department. We worked with PhD researchers to help plan and deliver two workshops for people with mental health issues and stage an art exhibition at the Bloomsbury Theatre Studio. Art & Soul were involved in the planning and shaping of this event, which was part of the ODDESSI project. This project brought together researchers from UCL, SOAS, NHS psychologists and clients with severe mental health challenges to explore 'open dialogue' – a new form of therapy for people with severe mental health challenges which puts clients at the centre of decision-making about their care. The exhibition featured artwork based on the theme of mental health and Open Dialogue created by those involved in the trial and members of the public. Art & Soul delivered two art for mental health workshops and a pop-up art exhibition at the Bloomsbury Theatre. Art & Soul members showed their artwork related to themes of identity, representation, language, experiences of care/therapy, and mental health.

Art & Soul also displayed artwork at the Positive Dementia Conference at the Stoop, Twickenham on 5th October, at the Full of Life Fair at RFU on 13th October. We supported Vinod Marar, one of our participants to stage his first solo exhibition at the Waterman's Centre, Brentford.

Supported gallery visits

In 2023-4, Art & Soul provided its participants with opportunities to visit exhibitions in the local area and beyond. These supported visits provide free tickets and are staffed by a member of the Art & Soul team who is on hand to help with things like organising travel and helping make venues as accessible as possible to people with mental health issues and/or disabilities. Many of our participants wouldn't attend a cultural venue on their own, and these visits are a great help in getting out of the house and re-engaging with the wider world. In June, we facilitated a group visit to Teddington's Landmark Arts Centre for [Gaia](#), an exhibition created by artist Luke Jerram. In August, a group of Art & Soul participants visited Orleans House Gallery to experience 'The Complexity of Touch', the latest exhibition by Richmond-based artist Madi Boyd. During our visit, we were lucky enough to receive a fantastic talk from Madi Boyd about the project, and it was incredible to learn more about her approach to art and science. In November a group visited the National Gallery's popular Frans Hals exhibition.

Below is some of their feedback:

“I don’t usually enjoy ‘old masters’ work but Frans Hals is exceptional. It seems to be a turning point in how people’s character is shown in portraiture. There is fun and a real connection between the artist and his sitters. He seems to make very precise and detailed paintings of the ladies whilst the men are more roughly treated. I think it may be because the women were the ones who brought the wealth that paid for the marriage portraits.”

“I find it hard to get out of the house but having this in the diary helps motivate me. It’s good to meet up with others in a beautiful setting.”

“I was very impressed by the Frans Hals exhibition. It wasn’t something I’d have booked myself, so thank you for arranging such an enjoyable outing with lovely people from Art & Soul.”

For 2024-2025, 5 more supported gallery visits are planned to the Barbican, Saatchi Gallery and others.

Online

Art & Soul Online workshops continued on a fortnightly basis this year, with 12 workshops delivered for 168 people. On alternate weeks, participants were provided with a theme for artwork making on the private Facebook group. Sessions were extended from 1 hour to 1.5 hours which made a significant difference in art making and discussion time, helping the sessions to feel calmer and more relaxed. Members continued to share artwork and thoughts on the private Facebook group, with each week’s activities documented post-session for others to access. In November the group moved from regular online sessions to a reduced programme in order to focus activities on in-person engagement. A session was held in collaboration with *Outside In* in February 2024 as part of our new way of online working.

Young People

We have delivered 18 workshops for Children and young people with mental health issues through partnerships with CAMHS at all tiers locally. These were as follows:

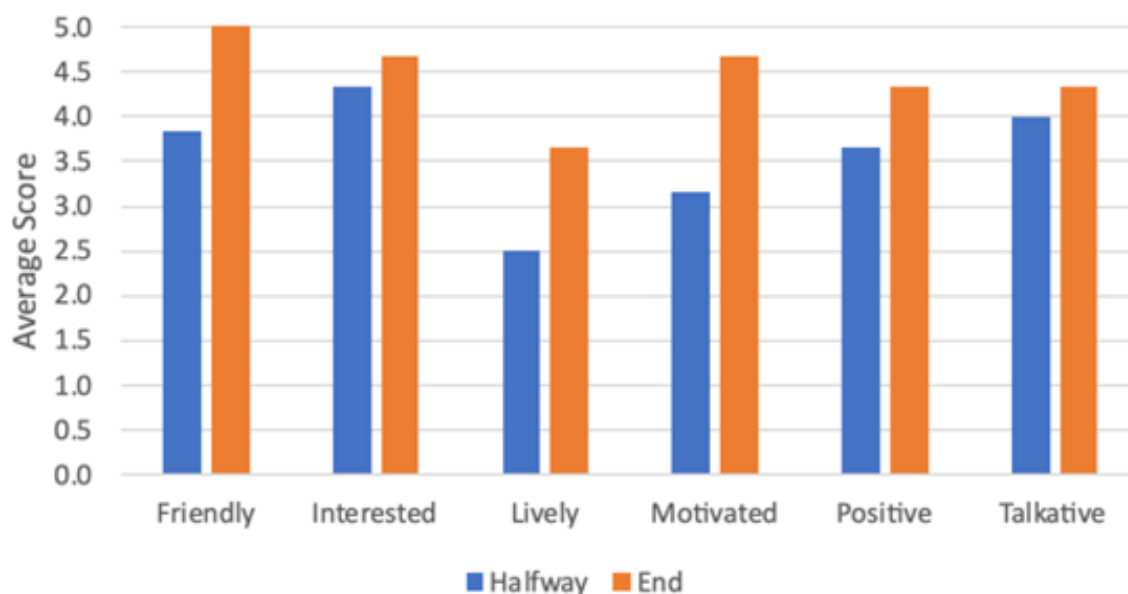
- 6 sessions for tier 2 CAMHS through the Emotional Health Service (part of Achieving for Children) held at Heatham House youth centre.
- 6 sessions for Richmond based CAMHS leavers, based at Livingston House in Teddington.
- 6 sessions for the Adolescent Outreach Unit at South-West London and St George’s Hospital.

Data was collected through the [UCL wellbeing measures](#), and through the collection of comments. Data was collected at the halfway point and at the conclusion of the

sessions. Art & Soul's art therapist also produced qualitative and observational data on participants.

We have worked with young people with a variety of needs including mental health crises (through the Adolescent Outreach Unit), low mood and anxiety, ASD, ADHD, OCD and restrictive eating, self-harm and intrusive thoughts, anxiety, gender dysphoria, social anxiety, and situational/selective mutism.

Results from UCL wellbeing measures:



The courses had a positive impact on young people's mental health, it was well attended with good outcomes as can be seen from the data above. Young people reported feeling more positive emotions and connection to others over time. Young people came and explored their creativity in a safe enough atmosphere where they could feel welcome and included. Young people's comments can be seen below.

Q: What do you feel you achieved?

"I had fun. Motivation to do art outside sessions."

"Love for art again"

Q: What could have been better?

"Nothing"

"More rubbers!"

"More time and freedom when doing tasks"

Q: Any other comments?

"Would go again, very fun."

"It was so lovely and welcoming, and I really enjoyed it!"

“VERY WELCOMING”

“I love experimenting with new materials and doing art as a form of therapy rather than work”

Case study from YP course written by Art & Soul’s HCPC art therapist: (names are anonymised):

Initially A was quiet but did speak up when prompted and had views about most topics. Over the course of the sessions, they became braver in expressing their opinions and by the last few sessions let us know her thoughts on various teachers and students at school. This led to a very fruitful discussion with the others about school in general, including friendships, feelings of stress, pressure to succeed and fear of being seen as “weird”. A used the sessions well, finding ways to share her opinions and thoughts through the artwork and verbally. She became more able to reflect on her process and apply the information to her inner world. In particular A enjoyed the freedom in the joint artwork, using different non-traditional mark making tools and poster paint. She reflected on not always feeling part of things and worrying people would judge her. In the artwork she dripped, splashed and smeared paint freely really enjoying the process, she spoke about how amazing it felt to give up the weight of other people’s expectations. These actions indicate she felt contained and safe enough in the group to do her own thing, without worrying what we or the other participants would think. She enjoyed cutting up the joint piece to take some home at the end. Perhaps wanting a reminder or touchstone into this very satisfying activity.

Clinical support from YP course:

“The young people I ‘ve been working with who attended the art workshop all found it really useful. It was a safe place to explore some issues, and they felt much more contained whilst they were on the waiting list for therapy. I was particularly impressed by how welcome and included the young people felt, irrespective of gender / sexuality / neurodiversity. I would definitely support more.” Dr Doig.

‘As a Tier 3 CAMHS service, we work with many young people and families, and are continually looking for new and creative ways to engage our community. It has been great to collaborate with Art & Soul, organising art for wellbeing workshops for our 16+ young people. The feedback from our young people is that they have valued this space and that these groups have a positive outcome on how they understand and make sense of their emotions’ (Nicole Nunes, Transition Worker Richmond CAMHS)

To summarise, these courses have had a positive impact on the mental health and wellbeing of the young people involved. Young people referred do have significant mental health needs and are on waiting lists for clinical interventions, some are transitioning into adult mental health services and need ongoing support. The impact shown here demonstrates significant positive change considering the mental health needs of these groups.

Adult feedback

'Art & Soul workshops have consistently made a big difference to those who attended, and I have seen an uplift in people's mood during and after classes. I have seen people come alive with enthusiasm and excitement and take great joy in creativity an activity that is rarely available to them...I believe this helps people to lift their heads out of their current problems and foster hope that the future can be different, something which is crucial to positive change.' (Kerrie Campbell, Tenancy support worker, Spear)

100% of respondents to the termly evaluation said that online sessions hugely reduced feelings of isolation and loneliness.

100% of respondents to the termly evaluation said that online sessions had a hugely beneficial effect on their wellbeing.

"I can create art and join in with the group in a safe non-judgemental space. This makes me feel safe and encouraged which helps lift my mood and reduces social isolation."

"Sessions add the feeling of connection and encourage the sixth sense of creativity and break the artists isolation working with others in the space."

"The online sessions have been serving as a lifeline for me, especially during very chaotic and dark time of my life. The regular art sessions online truly keep me to have a bit of peace and calm in a very turbulent domestic environment."

"They give me something to look forward to. People to engage with who share enjoying art. Takes my mind off stressful things."

"Being creative and engaging with the group distracts me from my physical pain."

"Improved physical and mental health, relaxation, calmness, making it easier to accomplish daily tasks."

"It provides a safe space and encouragement to be creative and have a precious moment of peace. The classes are very inspiring and keep my spirits alive despite suffering multiple illnesses and in social isolation."

"I have a hectic life full of hospital appointments and meetings with care officials so having the ring-fenced time for the online sessions has become very important to me and I enjoyed them immensely and gain both creatively and socially."

"The art course we took was very inspiring. I had forgotten how enjoyable it is to create artworks. Even if one has (like me) no innate talent, it's still great fun." SPEAR participant feedback

'Using pastels was out of my comfort zone and something new which I really enjoyed!' Almshouses participant

*I received some really lovely feedback from last weeks' session, thank you so much!
Claire staff Almshouses*

*'I enjoyed being able to sit down in a safe environment and do something creative to take my mind off my current circumstances. I struggle with social interaction with people I don't know. I feel less despondent after today's session. Thanks!
Participant, Vineyard*

'Class was great. Really friendly volunteers. The activity was inspiring, and made a change, different forms of art collage and painting.' participant Vineyard

'It's lovely to be in this environment!' Spear participant

'I have not done art since school, but I really enjoyed this and want to do more art!' Spear Participant

‘Since joining the Art & Soul art sessions I have started doing art at home in between classes. I have never done art before. I am really enjoying it!’ Age UK participant

‘I loved this activity. I have been meaning to get back to drawing and painting for a long time and this has given me a kickstart! I will try to keep it up. Age UK participant

‘I really enjoyed this class thank you so much. I feel more relaxed and positive. Very therapeutic-really enjoyed the classical music along with the session. Age UK participant.

New funders

Art & Soul receives no core funding, and we continually are on the lookout for new potential funding opportunities. This year we have received support for our young people workshops from the People’s Postcode Society and Heathrow Community Trust. We have taken part in the Tesco Stronger Starts campaign.

Learning

Our in-person sessions are in high demand, sessions are booked up quickly with regular waiting lists. There is now need for workshops in the neighbouring boroughs, and some participants are travelling from Wandsworth, Kingston and Hounslow to the weekly group in Twickenham. For 2024-2025 we plan to begin delivery of workshops in these boroughs.

We have learned the importance of streamlining how people access Art & Soul, and how important it is to make this as accessible as possible.

We have learned that our participants want to do more exhibitions and find taking part in exhibitions very positive for their mental health.

We have learned the importance of working closely with local councils to understand and target local need and have spent time developing contacts within Hounslow, Kingston and Wandsworth to ensure we deliver services to people with the highest level of need and do not duplicate existing services.

Future planning

We plan to continue to develop our work into Wandsworth, Hounslow and Kingston boroughs. Our delivery in Wandsworth will launch with an exhibition as part of Wandsworth Arts Fringe in June 2025. We are working closely with Wandsworth Council and the Arts Service to plan services for people in need and plan to launch our workshops there in Autumn. In Hounslow, thanks to funding from the Heathrow Community Trust, we will be developing partnerships and delivering workshops for young people needing mental health support. There is great need in these areas, and we are working closely with councils and other voluntary organisations to

ensure we target people with mental health needs effectively.

In 2024-2025, Art & Soul plans to expand into Wandsworth in order to answer increased demand from this area, while exploring potential in Hounslow and Kingston. Art & Soul are planning to apply for a continuation grant from City Bridge Trust, and to explore commissioning possibilities within the new boroughs, in order to ensure all development is sustainable.

Thanks

We are grateful to our funders: Active Richmond, City Bridge Trust, Civic Pride Fund, Desmond Harris Charitable Trust, Hampton Fund, the National Lottery and Richmond Parish Lands Charity for supporting these activities.

Art & Soul, c/o 42 Kew Green, Kew, TW9 3AZ

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Registered Charity no. 1173268

Chair: Liz Sokoski

Patron: Sir Vince Cable MP

Trustees: Alastair Beveridge, Loveday Shewell, Rachel Tranter

Practitioner team: Caitlin Blyth, Diana Burch, Emily Herbert, Maddy Howell, Michelle Hazell, Betsy Lewis-Holmes, Gwen Ramsay, Shan Rixon, Morgan Sinton-Hewitt.

Volunteers: Dapinder Chahal, Amelie Beveridge

ART & SOUL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees report was approved by the Board of Trustees.

Laodan E Shewell
.....

Trustee

Date: ..2nd December 2024.....

ART & SOUL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ART & SOUL

I report to the trustees on my examination of the financial statements of Art & Soul (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



F J Wilde FCCA MBA DChA

Warner Wilde
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Dated: 7th December 2024

ART & SOUL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	3,819	-	3,819	2,185	-	2,185
Charitable activities	4	25,341	27,387	52,728	11,027	42,933	53,960
Total income		29,160	27,387	56,547	13,212	42,933	56,145
Expenditure on:							
Charitable activities	5	22,006	37,548	59,554	10,010	37,084	47,094
Total expenditure		22,006	37,548	59,554	10,010	37,084	47,094
Net income/(expenditure)		7,154	(10,161)	(3,007)	3,202	5,849	9,051
Transfers between funds		(1,813)	1,813	-	-	-	-
Net movement in funds		5,341	(8,348)	(3,007)	3,202	5,849	9,051
Reconciliation of funds:							
Fund balances at 1 April 2023		(992)	32,960	31,968	(4,194)	27,111	22,917
Fund balances at 31 March 2024		4,349	24,612	28,961	(992)	32,960	31,968

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ART & SOUL

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		30,142		33,711	
Creditors: amounts falling due within one year	9	<u>(1,181)</u>		<u>(1,743)</u>	
Net current assets			<u>28,961</u>		<u>31,968</u>
The funds of the charity					
Restricted income funds	10		24,612		32,960
Unrestricted funds	11		<u>4,349</u>		<u>(992)</u>
			<u>28,961</u>		<u>31,968</u>

The financial statements were approved by the trustees on 2nd December 2024



Trustee

ART & SOUL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Art & Soul is a CIO - Foundation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ART & SOUL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Independent contractor costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 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. Bank overdrafts are shown within borrowings in current liabilities.

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 payments 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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

2 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 ongoing 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.

ART & SOUL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	3,819	2,185

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Charitable activities						
Fees	8,791	-	8,791	-	6,130	6,130
Performance related grants	15,600	27,387	42,987	11,022	36,803	47,825
Commission	950	-	950	5	-	5
	<u>25,341</u>	<u>27,387</u>	<u>52,728</u>	<u>11,027</u>	<u>42,933</u>	<u>53,960</u>

Performance related grants analysis

	Charitable activities 2024 £	Charitable activities 2023 £
Richmond Parish Lands (RPLC)	12,500	12,150
The Hampton Fund	-	10,000
London Borough of Richmond	11,947	4,653
Heathrow (CTT)	2,940	-
Postcode Lottery	5,000	-
National Lottery	-	10,000
City of London (City Bridge)	10,600	11,022
	<u>42,987</u>	<u>47,825</u>

ART & SOUL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Coordinator	16,674	18,985
Practitioners	28,379	21,895
Venue hire	2,736	605
Evaluation	1,095	844
Other	5,391	-
Marketing	4,102	3,610
	<u>58,377</u>	<u>45,939</u>
Share of support and governance costs (see note 6)		
Governance	1,177	1,155
	<u>59,554</u>	<u>47,094</u>
Analysis by fund		
Unrestricted funds	22,006	10,010
Restricted funds	37,548	37,084
	<u>59,554</u>	<u>47,094</u>

6 Support costs allocated to activities

	2024 £	2023 £
Governance costs	<u>1,177</u>	<u>1,155</u>
Analysed between:		
Charitable activities	<u>1,177</u>	<u>1,155</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

ART & SOUL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	-	590
Accruals and deferred income	1,181	1,153
	<u>1,181</u>	<u>1,743</u>
	<u><u>1,181</u></u>	<u><u>1,743</u></u>

ART & SOUL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds (prior year)			Movement in funds (current year)				Balance at 31 March 2024
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£
RPL & Hampton Fund Adult & Young People's Sessions	26,931	22,150	(28,868)	20,213	12,500	(18,791)	680	14,602
Active Richmond Fund nature based activities	-	4,653	(686)	3,967	250	(4,392)	175	-
National Lottery Adult in-person Sessions	-	10,000	(1,590)	8,410	-	(9,368)	958	-
Civic Pride Group Exhibition and family worksho	-	-	-	-	4,997	(4,997)	-	-
Heathrow Community Trust	-	-	-	-	2,940	-	-	2,940
LB of Richmond Local Area Fund	-	-	-	-	6,700	-	-	6,700
One-off Staff Sessions	180	-	(180)	-	-	-	-	-
NHS commission young people's workshops	-	900	(530)	370	-	-	-	370
Cubico commissioned workshops	-	5,230	(5,230)	-	-	-	-	-
	<u>27,111</u>	<u>42,933</u>	<u>(37,084)</u>	<u>32,960</u>	<u>27,387</u>	<u>(37,548)</u>	<u>1,813</u>	<u>24,612</u>

ART & SOUL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

10

Restricted funds

(Continued)

Richmond Parish Lands and Hampton Funds: Workshops for adults and children with mental health issues, including courses for young people attending CAMHS locally.

Active Richmond Fund: taster workshops for adults new to Art& Soul to improve mental health through art and nature based activities

National lottery: in person workshops for adults at The Exchange

Civic Pride: Funding for large scale group exhibition with accompanying family workshop

Heathrow Community Trust: for well being workshops for young people in need of mental health support

L B of Richmond Local Area Fund: for workshops and an exhibition in Whitton

Cubico: staff sessions to improve mental health and well being

ART & SOUL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	(992)	29,160	(22,006)	(1,813)	4,349
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	(4,194)	13,212	(10,010)	-	(992)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

12 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	4,349	24,612	28,961
	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Current assets/(liabilities)	(992)	32,960	31,968
	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>

13 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Images from 2023-2024 (see website for more)



Flourishing Together, exhibition view, June 2023.



Outreach group work.

Clay art made by Spear participants. Comments written by peers as part of feedback.





Painting with nature including leaves, flowers and branches (outreach work)



Vineyard participants collaging and drawing from still life.



Still life collage by Vineyard session participant



Vinod Marar's exhibition at the Waterman's Arts Centre, Brentford.