

HEART OF GLASS ST HELENS LIMITED

England & Wales · Charity number 1179366

Details

Other names	HEART OF GLASS
Status	Registered
Legal form	Charitable company
Company number	09812411
Registered	2018-07-27
Register	View on the Charity Commission register

Contact

Address	Make 47-49 Derby Road Huyton Liverpool L36 9UQ
Phone	01744 453163
Email	PATRICK@HEARTOFGLOSS.ORG.UK
Website	www.heartofglass.org.uk

Activities

Objects: TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE ARTS AND IN PARTICULAR COLLABORATIVE ARTS, CONTEMPORARY VISUAL ARTS, PERFORMANCE, MUSIC, DRAMA, POETRY, CRAFT, MEDIA ARTS AND ALL OTHER ASSOCIATED ARTS OF THE HIGHEST QUALITY AND CALIBRE BY:-A)ENCOURAGING AND DEVELOPING PUBLIC PARTICIPATION IN THESE ARTFORMS BY THE PRESENTATION OF ARTWORKS, COMMISSIONS, CONCERTS, PERFORMANCES, EXHIBITIONS AND FESTIVALS IN THE BOROUGH OF ST HELENS PRIMARILY, AND IN THE NORTH WEST REGION, NATIONALLY AND INTERNATIONALLY;B)SUPPORTING COMMUNITY WELL-BEING AND CAPACITY-BUILDING IN ST HELENS THROUGH COMMISSIONING OF COLLABORATIVE ARTS PROJECTS ADDRESSING ISSUES OF PLACE, COMMUNITY AND EQUALITY AND INCLUSION; ANDC)PROMOTING, SUPPORTING AND DEVELOPING THE CREATIVE COMMUNITY OF ST HELENS AND THE UNDERSTANDING OF COLLABORATIVE ARTS PRACTICE NATIONALLY AND INTERNATIONALLY.

Activities: Heart of Glass is a St Helens, Merseyside-based collaborative and social arts organisation. We believe that art has the power to bring us together and create change, for the people of our community, and

the place we call home. By working with artists and communities we support each other, and learn from each other, on creative journeys of enquiry and exploration.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** IN THE BOROUGH OF ST HELENS PRIMARILY, AND IN THE NORTH WEST REGION, NATIONALLY AND INTERNATIONALLY
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£956,140	£972,316	£320,870	13
2024-03-31	£966,896	£942,123	£337,046	13
2023-03-31	£863,958	£866,194	£312,273	14
2022-03-31	£1,153,823	£883,330	£314,509	14
2021-03-31	£1,025,235	£883,330	£461,272	13

Trustees

Name	Role	Appointed
Tracy Georgina Gentles	Chair	2024-12-04
Annie Kwan		2024-02-07
Augusta Chinonso Uzomah-Uwalaka		2022-10-01
Gina Tsang		2024-02-07
GORDON JOHN PENNINGTON		2015-10-06
Jesse Jones		2019-11-20
Julia Elizabeth Carruthers		2019-11-20
Julia Elizabeth Samuels		2022-02-16
William Oliver Hill		2024-12-04

HEART OF GLASS ST HELENS LIMITED

England & Wales - Charity number 1179366

Accounts

Charity registration number 1179366

Company registration number 9812411 (England and Wales)

HEART OF GLASS ST HELENS LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

HEART OF GLASS ST HELENS LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J E Carruthers	
	J Jones	
	H Firth	
	G J Pennington	
	J E Samuels	
	A G Osundeko	
	B Carlisle	
	N M Mellor	
	A C Uzomah-Uwalaka	
	A J Kwan	
	G Tsang	
	T G Gentles	(Appointed 4 December 2024)
	W O Hill	(Appointed 4 December 2024)
Secretary	P Fox	
Charity number	1179366	
Company number	9812411	
Registered office	c/o Make Huyton Village 47-49 Derby Road Huyton Liverpool Merseyside L36 9UQ	
Auditor	Mitchell Charlesworth (Audit) Limited Suites C,D,E, & F 14th Floor The Plaza 100 Old Hall Street Liverpool L3 9QJ	
Bankers	National Westminster Bank plc 5 Ormskirk Street St Helens Merseyside WA10 1DR	

HEART OF GLASS ST HELENS LTD

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HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

Heart of Glass is a community arts organisation. We support *the work* of artists and communities. We understand our community as everyone we work with, from artists and communities of interest, place or experience to the audiences we reach, and the ecology of partners and individuals with whom we connect. People, individually and within their communities, are central to both our thinking and our practice. We champion co-created arts practices and partnership working by supporting a creative process that reflects and responds to contemporary life and creates space for dialogue, research, learning and experimentation. In addition to the development of new work, we also produce specialised projects, professional development opportunities, resources and publications for all those who make, watch, research, study, teach, produce, present, write about and archive collaborative and social arts practice. Our programme embodies the principle of partnership. This involves close collaboration with a range of arts partners as well as cross sector, community and voluntary partners – including Local Authorities, schools, International festivals and networks, HE Partners, community groups, campaigners and businesses. Our work occupies spaces in what might be described as non-traditional arts locations - forests, libraries, high streets, youth centres, empty shops, local farms, schools – spaces that we hold and inhabit in common. We believe every one of us has the right to have our voices heard; our stories celebrated, and our curiosity piqued.

Our charity objects ("Objects") are specifically restricted to the following:

To advance the education of the public in the arts and in particular collaborative arts, contemporary visual arts, performance, music, drama, poetry, craft, media arts and all other associated arts of the highest quality and calibre by:

- a) encouraging and developing public participation in these artforms by the presentation of artworks, commissions, concerts, performances, exhibitions and festivals in the Borough of St Helens primarily, and in the North West of England region, nationally and internationally;
- b) supporting community well-being and capacity-building in St Helens through commissioning of collaborative arts projects addressing issues of place, community and equality and inclusion; and
- c) promoting, supporting and developing creative communities and artists, and the understanding and capacities of collaborative arts practice nationally and internationally.

The results of this work ranges from theatre to visual art, and everything in between. Sometimes the results are dazzling public shows, sometimes they're quietly disruptive performances and often they're both! The work always creates the possibility, through shared art making, to imagine and express new futures and other ways of being. We work across all sorts of art forms with artists who share our vision and commitment. We also support artists and practitioners through collaboration, professional development opportunities and our annual With For About conference.

Our strategic aims as an organisation are:

- To create transformative and ambitious Art in collaboration with communities in areas of low arts engagement or from protected characteristic groups.
- To become a centre for knowledge production in the field of collaborative and social arts practice.
- To grow audiences for collaborative and social arts practice locally, regionally and nationally.
- To create opportunities for learning and professional development to grow our organisation's resilience.

Public benefit

The Trustees have had due regard to the guidance published by the Charity Commission on public benefit when exercising any powers or duties to which the guidance is relevant.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

This year, Heart of Glass marked ten years of dreaming, creating, and growing alongside communities, artists, and those with diverse and varied lived experience.

What connects us?

A shared belief in the power of art to bring people together - to ask bold questions, to nurture connection, and to imagine more just, joyful futures.

From local markets to high streets, parklands to care homes, cabarets to council buildings - across Knowsley, St Helens and beyond - we've had the privilege of being part of creative collaborations with artists and communities, supporting work rooted in care to bloom in the most unexpected places.

This report isn't just a record of activity. It's a living, breathing, growing archive of community, collaboration and creativity. It is also a response to the world we live in - a world where too often we are isolated and divided and dealing with crises on multiple fronts. It is a reminder that we can be together, challenge one another, learn from one another and rehearse and imagine a different future.

As we reflect on a year shaped by change, regenerative thinking and deep listening, we're proud to share some of the stories, milestones and collective achievements that have developed between April 2024 to March 2025 - the tenth anniversary year of our journey together!

Highlights From Our Year

We know not all growth can be measured in numbers — but here are a few that help tell our story. Our roots run deeper, so read on...

23 public art projects created to date.

50,000+ people reached this year.

700+ children and young people Engaged in Project Parr, Book of Knowsley, Boys in the Making and Creative Class projects.

50+ partnerships from councils, schools, and community groups, locally, to national funders and networks and international collaborations.

43 artists supported.

10+ years as part of Arts Council's transformative Creative People and Places programme: six as part of Art Council England's National Portfolio.

91% of audiences travelled less than 10 miles to attend events vs 63% nationally -Arts Council Illuminate.

Strengthening Our Roots / Nurturing Our Partnerships

Over the past year, we've focused on building a more supportive and sustainable foundation for our team, while growing our work externally through new partnerships, long term projects and consultancy activity.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Policy updates

Refreshed policies and streamlined internal processes.

Leadership development

Coaching and leadership training for key staff members.

Board changes

After bidding goodbye to Joanna Rowlands after nine years of dedicated service, we welcomed Tracy Gentles as our new Chair, bringing a wealth of experience in creative industries and social justice.

Celebrated ten years of Arts Council support

We're proud of our unique position as the only National Portfolio organisation in the country that also runs a Creative People and Places programme, recognising our deep roots in community-led practice and our growing national impact.

Consultancy and support

For St Helens first ever Public Arts Strategy.

Part of major Knowsley-wide young people's bid

Setting the stage for three years of transformative work together.

Valuing Diversity

We're a diversity-led team, shaped by lived experiences - including working-class backgrounds, LGBTQ+ identities, feminism, disability, and global majority heritage.

The diverse artists we collaborate with bring a rich variety of backgrounds and experiences to our work.

Our communities in Knowsley, St Helens and beyond are becoming more diverse, and we're more committed than ever to creating spaces where people can feel connected. At a time when social media and politics often highlight division - and with growing pressures on people's health and wellbeing, from the cost of living crisis to cuts in services and increasing social isolation - we've seen how powerful shared creative experiences can be.

Read on to see how our projects have helped to spark joy, learning and new connections, and grown understanding and empathy across our communities:

"It's given me a wider perspective, on all kinds of things, and I want to go out there now and learn more." - Participant, Gut Grief project

Claire's Story

Cultivating confidence through clay, care and collaboration.

When we advertised the Strong Women mentoring opportunity, St Helens based mental health worker and artist Claire Eddleston wasn't sure she had the time, confidence or capacity to apply – especially with the project requiring travel to London.

It was the encouragement of her friend, Claire Rigby, that gave her the push she needed.

What followed was, in Claire's own words: "life changing."

Working alongside artist Carrie Reichardt, Claire immersed herself in ceramics, gaining new technical skills and developing a deep love for the medium - so much so that she invested in her own kiln and began integrating ceramics into her practice. While already an experienced facilitator, Claire picked up valuable tools in planning, logistics and fundraising from Carrie and the Heart of Glass team—skills that she would go on to apply in her own independent projects.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The experience wasn't without challenges. When a mural project at St Maries Catholic Primary School in Kirkby grew larger than expected, Claire adapted by proposing and creating a second mural. The pressure to complete everything to a high standard was real, but the experience sharpened her problem-solving skills and confidence.

Mentorship opened a new creative path for Claire: public art rooted in community. Since completing the project, she's gone on to lead mosaic and mural works in Whiston and Parr, collaborating with local refugees around the theme of birds and migration.

Claire's relationship with Carrie also became a source of lasting friendship and mutual inspiration. Carrie's open, down-to-earth approach helped build trust, while the experience also offered Carrie a chance to learn new techniques and reaffirm her own love of community-focused art. For both, this was more than a project - it was a creative turning point.

As Carrie reflected, all Claire needed was encouragement. Now, she's not only continuing her own projects but exploring the possibility of establishing a community creative space - rooted in the same values of care, collaboration and skill-sharing that the mentorship set in motion.

Watch the Strong Women documentary featuring Claire's story.

Regenerative Place-Making

Supporting creative community-driven place-making.

We remain deeply committed to hyper- local work in St Helens and Knowsley – a focus that, backed by our own evidence and that of our partners, continues to show meaningful and lasting impact within local communities.

As Huyton town centre prepares for major regeneration, we're working with our partners Make CIC, along with developers Gener8, Kajumba and architects LUCID to champion a vision of Huyton Village as a living arts centre: a place where creativity is rooted in community, made visible through public space, and co-authored by the people who call it home.

Since 2021 we've supported powerful place-making through public art - connecting communities with women and LGBTQIA+ artists to co-create 12 artworks across St Helens and Knowsley. These works celebrate identity and resilience, turning overlooked spaces into landmarks of local pride.

Radical Learning

From classrooms to national conferences, our learning projects explored radical new possibilities for arts education and those working in community arts.

We supported artist Sarah Bailey to deliver interactive workshops, sparking meaningful dialogue and innovative thinking around the future of inclusive and impactful arts education.

Our annual conference With For About saw over 150 artists and practitioners from across the UK and beyond join us at Shakespeare North Playhouse for a day of bold ideas, honest conversations, and collective reflection.

Every primary and SEN school in St Helens received the Our Strong Women resource, ensuring that stories of strength, creativity, and representation reached classrooms across the borough.

350 digital downloads of Heart of Glass learning resources extended the impact — reaching educators, artists, and practitioners across the UK.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

56 Year 4 pupils in St Helens and Knowsley co-created school resources with Interference Art, taking part in hands-on workshops and shaping two important resources for their peers.

Advocacy in Action

How can culture meaningfully engage communities?

This year, we asked this question across local, national and international platforms. From Ireland to Malaysia, our collaborative work travelled far – but it remained firmly rooted here in Knowsley and St Helens.

Plans for future periods

We're looking ahead with excitement to another busy year of diverse and meaningful work.

More broadly, we're committed to continuing to support artists and communities in the best way we can — especially during these critical times.

Our ambitions for the future are set out in our forward strategy, Building Blocks (published in 2023). Our focus remains on the role that art, artists, and collaboration with communities can play in imagining and shaping a more equitable future.

In the strategy, we talk about the importance of care, challenge, and openness — values that continue to guide everything we do. We also know that our work is always evolving, and we're committed to staying open, adaptable, and ready to learn!

Our work has been — and can keep being — a driver for change and a way of opening up new ways of thinking. More than ever, we know how important it is to be a responsive and active partner. So we're setting out to explore and deepen our partnerships and collaborations — locally, nationally, and internationally — and see what we can build together.

Financial review

Total income for the year 2024/25 amounted to £956,140 (2024: £966,896). Expenditure amounted to £972,316 (2024: £942,123) resulting in the year ending with an overall deficit of £16,176 (2024: surplus £24,773) representing a deficit on restricted funds of £27,889 (2024: surplus £18,606) and a surplus on unrestricted funds of £11,713 (2024: £6,167). There was also a reallocation of funds between unrestricted and restricted amounting to £20,550. The final balance on unrestricted funds is £264,943 (2024: £273,780).

Reserves policy

The Board of Trustees agreed to maintain unrestricted financial reserves to a level which covers 16 weeks of core operational costs; covering NPO and core staff salaries and administration costs. The reserves level will be monitored every quarter by the Board of Trustees and the policy and reserves target will be reviewed annually or whenever there are significant changes in staff hours or numbers. At 31st March 2025 this target amounted to £178,212. The value of current unrestricted reserves excluding designations as at 31st March 2025 was £168,136.

Investment powers and policy

Our investment policy is to invest our monies not immediately required for our charitable purposes in or upon such investments, securities or property as may be thought fit, subject to conditions imposed or required by law.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Risk management

The Risk Register is one of the key documents in our organisational business plan. Being aware of risks facing the organisation is critical to ensuring that we can grow, develop and become a sustainable part of the nation's creative ecology. We have implemented a risk register, which captures known risks to the organisation across the areas of; programme delivery, governance, human resources, financial management, funding, legal and national standards and policy, information communication technology, communications and marketing, equipment and assets, and external influences.

Each risk is assessed on its likelihood and impact and given a severity rating between 1 and 9. They are also attributed to an owner within the organisation who is responsible for managing the risk through identified mitigating and contingent actions. Risks will stay open on the risk register until they have been fully mitigated or negated. The risk register is monitored by the Board of Trustees who ensure that known risks are well managed and who support the leadership team in identifying new risks to the organisation as they occur.

Our organisational policy on risk management is to:

- follow best practice in designing our risk management framework
- encourage well-managed taking of risk to deliver business objectives
- provide staff with policies and procedures necessary to manage risk
- embed risk management in the day-to-day business
- identify and prioritise risk using the risk management methodology
- regularly monitor major risks at executive level, and
- achieve continuous improvement in risk management.

Structure, governance and management

Trustees of the charity

The directors of the charitable company are the Trustees for the purposes of company law. The Trustees who have served during the year, resigned within the year, and since the year end are detailed below:

J E Carruthers	
P P Hogan	(Resigned 25 June 2025)
J Jones	
H Firth	
G J Pennington	
J Rowlands	(Resigned 4 December 2024)
J P Whaling	(Resigned 23 April 2024)
J E Samuels	
A G Osundeko	
B Carlisle	
N M Mellor	
A C Uzomah-Uwalaka	
K Dempsey	(Resigned 10 June 2024)
A J Kwan	
G Tsang	
T G Gentles	(Appointed 4 December 2024)
W O Hill	(Appointed 4 December 2024)

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Recruitment and appointment of Trustees

Trustees are recruited to our organisation based on skills, experience and knowledge. The Board of Trustees conduct a regular skills audit, identifying strengths and weaknesses within the board. Open recruitment occurs to fill identified gaps for Trustee vacancies.

Trustees are appointed at the Annual General Meeting (AGM). Trustees may appoint a person willing to act as an additional trustee before an AGM is held: however, their continuation as a trustee must be ratified at the next AGM. As detailed within our Memorandum and Articles of Association, one third of the Trustees must retire at each AGM but may seek re-election by members of the charitable company attending the meeting (in-person and by proxy). No person under the age of 18 may be appointed as a Trustee.

The Board of Trustees, which shall have no less than 3 members but not subject to a maximum number, administers the charity. They include the Chair, Vice-Chair and Treasurer. The Company Secretary may be a Trustee or a member of staff. The Board of Trustees appoint these roles at each Annual General Meeting. The full Board of Trustees meet at least 4 times a year and additionally in sub-committees covering areas of finance & audit and diversity & equality, which meet quarterly.

The Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity and deliver the approved aims and objectives as detailed within the organisation's strategic documents. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the Trustees, for the implementation of the strategic decisions at an operational level.

Induction of new Trustees

All new Trustees receive a thorough and structured induction with the Chief Executive and Chair:

- They are made aware of their legal responsibilities as a Charity Trustee and Company Director and are given access to a range of useful resources, such as the Charity Commission new Trustee guidance
- They are introduced to our organisation and given information on our organisational priorities, including our business plan and associated action plans, and the papers from the last two board meetings
- They are invited to visit our work, meeting with our staff team, freelance artists and participants to understand and experience our work first hand, and
- They are offered a Trustee Mentor and invited to attend training relevant to their role.

Remuneration of key management personnel

We have benchmarked our salaries and rates of pay with other UK arts organisations and as such our key management personnel are paid in accordance with this.

Governing Document

The charity which is a company limited by guarantee is governed by its Memorandum and Articles of Association which were revised on 16th February 2022. All members have agreed to contribute the sum not exceeding £10 in the event of a winding-up. It is registered as a charity with the Charity Commission.

Related parties

There are no related parties.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Statement of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue its activities.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. The Trustees 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.

Trustees' statement of disclosure of information to the auditors

Each of the persons who is a Trustee at the date of approval of this report confirm in so far as they are aware that:

- there is no relevant audit information of which the charitable company's auditor is unaware, and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the auditors are aware of that information.

Auditor

The decision to appoint auditors will be taken at the forthcoming Annual General Meeting following a tender process.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

T G Gentles

Trustee

Dated: 3 December 2025

Full report with pictures can be found on our website in the "About Us" section at www.heartofglass.org.uk called Impact Report 2024/25

HEART OF GLASS ST HELENS LTD

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF HEART OF GLASS ST HELENS LTD

Opinion

We have audited the financial statements of Heart of Glass St Helens Ltd (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

HEART OF GLASS ST HELENS LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF HEART OF GLASS ST HELENS LTD

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

HEART OF GLASS ST HELENS LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF HEART OF GLASS ST HELENS LTD

Extent to which the audit was considered capable of detecting irregularities including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- the charity's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and members of the Board of Trustees of their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

(i) The presentation of the charity's Statement of Financial Activities, (ii) the charity's accounting policy for revenue recognition; and (iii) the overstatement of salary and other costs. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and the Statement of Recommended Practice - 'Accounting and Reporting by Charities' issued by the joint SORP making body.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included Safeguarding and Data Protection Regulations.

HEART OF GLASS ST HELENS LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF HEART OF GLASS ST HELENS LTD

Audit response to risks identified

As a result of performing the above, we identified the presentation of the charity's Statement of Financial Activities, revenue recognition and overstatement of wages and other costs as the key audit matters related to the potential risk of fraud. The key audit matters section of our report explains the matters in more detail and also describes the specific procedures we performed in response to those key audit matters.

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the Board of Trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mitchell Charlesworth (Audit) Limited

Philip Griffiths (Senior Statutory Auditor)

for and on behalf of Mitchell Charlesworth (Audit) Limited

3 December 2025

Accountants

Statutory Auditor

Suites C,D,E, & F
14th Floor The Plaza
100 Old Hall Street
Liverpool
L3 9QJ

HEART OF GLASS ST HELENS LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	2	7,807	573	8,380	-	25,800	25,800
Charitable activities	3	454,591	486,279	940,870	475,807	461,370	937,177
Investments	4	6,890	-	6,890	3,919	-	3,919
Total income		469,288	486,852	956,140	479,726	487,170	966,896
Expenditure on:							
Charitable activities	5	457,575	514,741	972,316	473,559	468,564	942,123
Total expenditure		457,575	514,741	972,316	473,559	468,564	942,123
Net income/(expenditure)		11,713	(27,889)	(16,176)	6,167	18,606	24,773
Transfers between funds		(20,550)	20,550	-	-	-	-
Net movement in funds	7	(8,837)	(7,339)	(16,176)	6,167	18,606	24,773
Reconciliation of funds:							
Fund balances at 1 April 2024		273,780	63,266	337,046	267,613	44,660	312,273
Fund balances at 31 March 2025		264,943	55,927	320,870	273,780	63,266	337,046

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

HEART OF GLASS ST HELENS LTD

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		5,219		5,802
Current assets					
Debtors	12	49,194		45,935	
Cash at bank and in hand		335,835		328,697	
		<u>385,029</u>		<u>374,632</u>	
Creditors: amounts falling due within one year	13	<u>(69,378)</u>		<u>(43,388)</u>	
Net current assets			315,651		331,244
Total assets less current liabilities			<u>320,870</u>		<u>337,046</u>
The funds of the charity					
Restricted income funds	16		55,927		63,266
Unrestricted funds	17		264,943		273,780
			<u>320,870</u>		<u>337,046</u>

The financial statements were approved by the trustees on 3 December 2025

T G Gentles
Trustee

Company registration number 9812411 (England and Wales)

HEART OF GLASS ST HELENS LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	20		2,246		(10,572)
Investing activities					
Purchase of tangible fixed assets		(1,998)		(4,995)	
Investment income received		6,890		3,919	
Net cash generated from/(used in) investing activities			4,892		(1,076)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			7,138		(11,648)
Cash and cash equivalents at beginning of year			328,697		340,345
Cash and cash equivalents at end of year			335,835		328,697

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Heart of Glass St Helens Ltd is a company limited by guarantee and a registered charity in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are set out in the Trustees' Report on page 2

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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. 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.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds.
- Expenditure on charitable activities.
- Other expenditure represents those items not falling into the categories above.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 6.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	50% straight line
Computers	33.33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 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.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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 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.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	7,807	198	8,005	-	-	-
Donated goods and services	-	375	375	-	25,800	25,800
	<u>7,807</u>	<u>573</u>	<u>8,380</u>	<u>-</u>	<u>25,800</u>	<u>25,800</u>

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from charitable activities

	National portfolio	Creative People and Places	Total	National portfolio	Creative People and Places	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Ticket sales	-	1,651	1,651	-	1,165	1,165
Consultancy fees	1,500	-	1,500	5,202	-	5,202
Grants receivable	564,820	372,899	937,719	469,440	461,370	930,810
	<u>566,320</u>	<u>374,550</u>	<u>940,870</u>	<u>474,642</u>	<u>462,535</u>	<u>937,177</u>
Analysis by fund						
Unrestricted funds	452,940	1,651	454,591	474,642	1,165	475,807
Restricted funds	113,380	372,899	486,279	-	461,370	461,370
	<u>566,320</u>	<u>374,550</u>	<u>940,870</u>	<u>474,642</u>	<u>462,535</u>	<u>937,177</u>

Performance related grants analysis

	National portfolio	Creative People and Places	Total	National portfolio	Creative People and Places	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Arts Council England	356,440	275,000	631,440	356,440	335,582	692,022
Paul Hamlyn Foundation	113,380	-	113,380	113,000	-	113,000
St Helens Council	-	-	-	-	1,500	1,500
Homotopia	-	-	-	-	5,000	5,000
ForHousing Limited	-	-	-	-	26,900	26,900
Esme Fairbairn Foundation	87,000	13,000	100,000	-	-	-
Heritage Lottery Fund	-	38,399	38,399	-	47,999	47,999
Knowsley Metropolitan Borough Council	-	-	-	-	40,650	40,650
Other	8,000	46,500	54,500	-	3,739	3,739
Other	-	-	-	-	-	-
	<u>564,820</u>	<u>372,899</u>	<u>937,719</u>	<u>469,440</u>	<u>461,370</u>	<u>930,810</u>

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	6,890	3,919

5 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	355,624	363,420
Programme expenditure	344,604	287,768
Evaluation and development	25,456	25,491
Marketing and communications	18,883	13,358
In kind sponsorship and expenditure	375	25,800
	744,942	715,837
Share of support and governance costs (see note 6)		
Support	208,419	212,303
Governance	18,955	13,983
	972,316	942,123
Analysis by fund		
Unrestricted funds	457,575	473,559
Restricted funds	514,741	468,564
	972,316	942,123

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Support costs allocated to activities

	2025 £	2024 £
Staff costs	131,411	122,195
Depreciation	2,581	916
Premises costs	17,628	20,034
Computer costs	7,837	6,095
Telephone	2,523	3,080
Legal and professional	23,085	33,767
Insurance	3,770	3,303
Bank Charges	684	679
Staff training	3,951	2,450
Printing, stationery and postage	332	6,715
Other staff expenses	10,905	5,612
Office expenses	3,712	7,457
Governance costs	18,955	13,983
	<u>227,374</u>	<u>226,286</u>
Analysed between:		
Charitable activities	<u>227,374</u>	<u>226,286</u>

	2025 £	2024 £
Governance costs comprise:		
Audit fees	11,668	11,649
Regulatory fees	7,287	2,334
	<u>18,955</u>	<u>13,983</u>

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	11,668	11,649
Depreciation of owned tangible fixed assets	2,581	916
	<u>14,249</u>	<u>12,565</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year (2025: £Nil). Reimbursed travel expenses totaled £357 (2024: £554) relating to 3 Trustees (2024: 4).

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Administration	3	3
Service delivery	10	11
Total	13	14

Employment costs

	2025 £	2024 £
Wages and salaries	430,728	431,446
Social security costs	43,947	43,020
Other pension costs	12,360	11,149
	487,035	485,615

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,001 to £70,000	1	1

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	221,865	193,589

The charity considers its key management personnel to comprise the Director, the Executive Director, the Head of Finance and Operations, the Head of Programme, and the Head of Marketing & Communications.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable activities.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 April 2024	13,252	36,802	50,054
Additions	-	1,998	1,998
Disposals	(13,252)	-	(13,252)
At 31 March 2025	-	38,800	38,800
Depreciation and impairment			
At 1 April 2024	13,252	31,000	44,252
Depreciation charged in the year	-	2,581	2,581
Eliminated in respect of disposals	(13,252)	-	(13,252)
At 31 March 2025	-	33,581	33,581
Carrying amount			
At 31 March 2025	-	5,219	5,219
At 31 March 2024	-	5,802	5,802

12 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	8,320	42,100
Other debtors	-	319
Prepayments and accrued income	40,874	3,516
	49,194	45,935

13 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Other taxation and social security		200	-
Deferred income	14	-	18,700
Trade creditors		47,604	5,823
Other creditors		28	-
Accruals		21,546	18,865
		69,378	43,388

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Deferred income

	2025 £	2024 £
Other deferred income	-	18,700

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	-	18,700
Movements in the year:		
Deferred income at 1 April 2024	18,700	2,000
Released from previous periods	(18,700)	(2,000)
Resources deferred in the year	-	18,700
Deferred income at 31 March 2025	-	18,700

15 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	12,360	11,149

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 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			Movement in funds			Transfers	Balance at
	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 1 April 2024	Incoming resources	Resources expended		31 March 2025
	£	£	£	£	£	£	£	£
Arts Council England - Creative People and Places	43,860	335,582	(316,176)	63,266	275,000	(331,308)	-	6,958
Homotopia	-	5,000	(5,000)	-	-	-	-	-
SHMBC - Culture Hub CPP3	-	1,500	(1,500)	-	-	-	-	-
National Lottery Heritage Fund - Strong Woman	-	47,999	(47,999)	-	38,399	(38,399)	-	-
For Housing Limited	-	26,900	(26,900)	-	-	-	-	-
Esmee Fairbairn Foundation	-	-	-	-	13,000	(13,000)	-	-
Donated services	-	25,800	(25,800)	-	375	(375)	-	-
Paul Hamlyn Foundation	-	-	-	-	113,380	(84,961)	20,550	48,969
Other	-	2,139	(2,139)	-	46,698	(46,698)	-	-
British Council Malaysia	800	1,600	(2,400)	-	-	-	-	-
KMBC - Halewood Parks Project Fund	-	20,000	(20,000)	-	-	-	-	-
Knowsley Metropolitan Borough Council	-	20,650	(20,650)	-	-	-	-	-
	<u>44,660</u>	<u>487,170</u>	<u>(468,564)</u>	<u>63,266</u>	<u>486,852</u>	<u>(514,741)</u>	<u>20,550</u>	<u>55,927</u>

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

(Continued)

Arts Council England - Creative People and Places

Supported by a local consortium we deliver the Creative People and Places programme in St Helens undertaking a series of residencies and commissions with local community groups to build arts engaged audiences in the town and to embed arts and arts-led commissioning in the borough's strategic decision-making.

Torus Foundation - CPP3

Working in partnership with Torus we commissioned several internationally renowned artists to work with communities within Parr, St Helens, to activate their shared spaces and landscapes with striking new murals.

National Lottery Community Fund - CPP3

Working with artist Rudy Loewe and communities of people who were shielding during the pandemic, the group will create a new piece of art in the form of a 'bus wrap' to be exhibited on a local bus in St Helens.

Homotopia

Artist Emma Colbert has worked with the local LGBTQ+ community in St Helens to create a 'bus wrap' that celebrates their identity.

SHMBC - Culture Hub CPP3

Working in partnership with Culture Hubs we commissioned several internationally renowned artists to work with communities within Parr, St Helens, to activate their shared spaces and landscapes with striking new murals.

National Lottery Heritage Fund - Strong Woman

Year 1 £47,999 of new funding from National Lottery Heritage Fund over 2 years totalling £95,998 awarded to work with communities across St Helens and Knowsley. Artist Carrie Reichardt and local residents have worked together to celebrate the untold stories of women from across the boroughs through workshops, schools resources and the creation of 2 public artworks

Jerwood Arts - Writer in Residence

We were chosen as a Host Organisation in the Weston Jerwood Creative Bursaries 2020-22 (WJCB) which was delivered by Jerwood Arts along with People Make It Work, to support early career practitioners. Through the programme our Writers in Residence were able to access training, coaching and a network of other bursary recipients.

Donation in kind

St Helens provide a donation in kind via the free use office space in Haydock Street.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

(Continued)

ForHousing Limited

ForHousing Limited worked in partnership with the Arts Council England to fundraise £26k for the Stockbridge Mural Project. This project will build on the work of understanding our community by offering workshops to tenants who we may not already work with

Esmee Fairbairn Foundation

Following the growth in our criticality programme and conversations within the sector we have received funding to engage an experienced consultant to test feasibility of a membership offer and create a professional development programme for stakeholders working nationally in social arts practice.

British Council Malaysia - Commissions Programme

Supported by the British Council, we have developed a new artist led research commission with the Artist Youngsook Chol, exploring ecological grief and sites on ecological destruction locally in the Northwest of England and Internationally. British Council support particularly assisted the international travel aspect of the project which has seen us forge relationships with communities and organisations in Malaysia as part of a three year research and development project which will culminate in the presentation of a new artwork.

KMBC - Halewood Parks Project Fund

Working in partnership with Knowsley Council we created a new sculpture trail in Halewood Triangle Park with artist Francis Disley and local residents, as part of the Council's Every Town and Village Tells Its Story programme, made possible with the National Lottery Heritage Fund.

Knowsley Metropolitan Borough Council

We received £20,000 from Knowsley Borough Council to develop new work as part of their Arts & Cultural neighbourhoods programme to develop work with artists and communities in Halewood - a ward of Knowsley. The focus of this work is artist support, community consultation and public engagement and forms part of their ambitions to develop and support work through their cultural programme in towns and villages across the borough.

Torus - Time for Tea

Following the Madlove Take Over in November 2019 we received funds from Torus Housing to support ongoing work with the participants from Clock Face in St Helens who collaboratively created a tea blend as part of the festival.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 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 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Arts Council England - NPO	125,174	356,440	(384,807)	-	96,807
General funds	148,606	112,848	(72,768)	(20,550)	168,136
	<u>273,780</u>	<u>469,288</u>	<u>(457,575)</u>	<u>(20,550)</u>	<u>264,943</u>
	<u><u>273,780</u></u>	<u><u>469,288</u></u>	<u><u>(457,575)</u></u>	<u><u>(20,550)</u></u>	<u><u>264,943</u></u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Arts Council England - NPO	123,376	-	(24,668)	26,466	125,174
General funds	144,237	479,726	(448,891)	(26,466)	148,606
	<u>267,613</u>	<u>479,726</u>	<u>473,559</u>	<u>-</u>	<u>273,780</u>
	<u><u>267,613</u></u>	<u><u>479,726</u></u>	<u><u>473,559</u></u>	<u><u>-</u></u>	<u><u>273,780</u></u>

The trustees have set aside the sum of £96,807 (2024: £98,708) for the purpose of programme delivery in 2025/26.

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
At 31 March 2025:			
Tangible assets	5,219	-	5,219
Current assets/(liabilities)	259,724	55,927	315,651
	<u>264,943</u>	<u>55,927</u>	<u>320,870</u>
	<u><u>264,943</u></u>	<u><u>55,927</u></u>	<u><u>320,870</u></u>

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	5,802	-	5,802
Current assets/(liabilities)	267,978	63,266	331,244
	<u>273,780</u>	<u>63,266</u>	<u>337,046</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

In the opinion of the trustees there is no ultimate controlling party.

20 Cash generated from operations

	2025 £	2024 £
(Deficit)/surplus for the year	(16,176)	24,773
Adjustments for:		
Investment income recognised in statement of financial activities	(6,890)	(3,919)
Depreciation and impairment of tangible fixed assets	2,581	916
Movements in working capital:		
(Increase) in debtors	(3,259)	(45,454)
Increase/(decrease) in creditors	44,690	(3,588)
(Decrease)/increase in deferred income	(18,700)	16,700
Cash generated from/(absorbed by) operations	<u>2,246</u>	<u>(10,572)</u>

21 Analysis of changes in net funds

The charity had no material debt during the year.

Mitchell Charlesworth (Audit) Limited
Suites C, D, E & F, 14th Floor
The Plaza
100 Old Hall Street
Liverpool
L3 9QJ

3 December 2025

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the charitable company's financial statements for the year ended 31 March 2025. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement letter dated 30 June 2023 under the Companies Act 2006, for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) for being satisfied that they give a true and fair view and for making accurate representations to you.

All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.

All the accounting records have been made available to you for the purpose of your audit. We have provided you with unrestricted access to all appropriate persons within the charitable company, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.

The financial statements are free of material misstatements, including omissions.

Internal Control and Fraud

We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error, and we believe that we have appropriately fulfilled these responsibilities. We have disclosed to you the results of our assessment of the risk that the financial statements may be misstated as a result of fraud.

We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others where fraud could have a material effect on the financial statements.

We have also disclosed to you all information in relation to allegations of fraud, or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.

Assets and Liabilities

The charitable company has satisfactory title to all assets, and there are no liens or encumbrances on the charitable company's assets except for those that are disclosed in the notes to the financial statements.

All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting Estimates

The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Loans and Arrangements

The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

Legal Claims

We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

Laws and Regulations

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related Parties

Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters that require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent Events

All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going Concern

We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that the current and future sources of funding or support will be more than adequate for the charitable company's needs. We also confirm our plans for future action required to enable the charitable company to continue as a going concern are feasible. We have considered a period of twelve months from the date of approval of the financial statements.

We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Regulatory matters

We are not aware of any matters of material significance that should be reported to the Charity Commission.

There have been no other communications with the Charity Commission or other regulatory bodies during the year or subsequently concerning matters of non-compliance with any legal duty.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

Each trustee has taken all the steps that he/she ought to have taken as a trustee in order to make him/herself aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully

Signed on behalf of the Board of Trustees by:

.....
Tracy Gentles
Chair of the Board of Trustees

HEART OF GLASS ST HELENS LIMITED

England & Wales - Charity number 1179366

Accounts

Charity registration number 1179366

Company registration number 9812411 (England and Wales)

HEART OF GLASS ST HELENS LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

HEART OF GLASS ST HELENS LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J E Carruthers	
	P P Hogan	
	J Jones	
	H Firth	
	G J Pennington	
	J Rowlands	
	J Samuels	
	A G Osundeko	
	B Carlisle	
	N M Mellor	
	A C Uzomah-Uwalaka	
	A J Kwan	(Appointed 7 February 2024)
	G Tsang	(Appointed 7 February 2024)
Secretary	P Fox	
Charity number	1179366	
Company number	9812411	
Registered office	c/o Make Huyton Village 47-49 Derby Road Huyton Liverpool Merseyside L36 9UQ	
Auditor	Mitchell Charlesworth (Audit) Limited 5 Temple Square Temple Street Liverpool L2 5RH	
Bankers	National Westminster Bank plc 5 Ormskirk Street St Helens Merseyside WA10 1DR	

HEART OF GLASS ST HELENS LTD

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HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

Heart of Glass is a community arts organisation. We support *the work* of artists and communities. We understand our community as everyone we work with, from artists and communities of interest, place or experience to the audiences we reach, and the ecology of partners and individuals with whom we connect. People, individually and within their communities, are central to both our thinking and our practice. We champion co-created arts practices and partnership working by supporting a creative process that reflects and responds to contemporary life and creates space for dialogue, research, learning and experimentation. In addition to the development of new work, we also produce specialised projects, professional development opportunities, resources and publications for all those who make, watch, research, study, teach, produce, present, write about and archive collaborative and social arts practice. Our programme embodies the principle of partnership. This involves close collaboration with a range of arts partners as well as cross sector, community and voluntary partners – including Local Authorities, schools, International festivals and networks, HE Partners, community groups, campaigners and businesses. Our work occupies spaces in what might be described as non-traditional arts locations - forests, libraries, high streets, youth centres, empty shops, local farms, schools – spaces that we hold and inhabit in common. We believe every one of us has the right to have our voices heard; our stories celebrated, and our curiosity piqued.

Our charity objects ("Objects") are specifically restricted to the following:

To advance the education of the public in the arts and in particular collaborative arts, contemporary visual arts, performance, music, drama, poetry, craft, media arts and all other associated arts of the highest quality and calibre by:

- a) encouraging and developing public participation in these artforms by the presentation of artworks, commissions, concerts, performances, exhibitions and festivals in the Borough of St Helens primarily, and in the North West of England region, nationally and internationally;
- b) supporting community well-being and capacity-building in St Helens through commissioning of collaborative arts projects addressing issues of place, community and equality and inclusion; and
- c) promoting, supporting and developing creative communities and artists, and the understanding and capacities of collaborative arts practice nationally and internationally.

The results of this work ranges from theatre to visual art, and everything in between. Sometimes the results are dazzling public shows, sometimes they're quietly disruptive performances and often they're both! The work always creates the possibility, through shared art making, to imagine and express new futures and other ways of being. We work across all sorts of art forms with artists who share our vision and commitment. We also support artists and practitioners through collaboration, professional development opportunities and our annual With For About conference.

Our strategic aims as an organisation are:

- To create transformative and ambitious Art in collaboration with communities in areas of low arts engagement or from protected characteristic groups
- To become a centre for knowledge production in the field of collaborative and social arts practice
- To grow audiences for collaborative and social arts practice locally, regionally and nationally
- To create opportunities for learning and professional development to grow our organisation's resilience.

Public benefit

The Trustees have had due regard to the guidance published by the Charity Commission on public benefit when exercising any powers or duties to which the guidance is relevant.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

The year 2023/24 was a successful year for the Charity. Our new funding cycle under the Arts Council England National Portfolio investment commenced from the 1st of April 2023 and we successfully delivered our programme of activities to a high standard following a positive review with Arts Council England.

Work also continued through our second area of Arts Council England strategic investment, Creative People and Places, with activities focussed in St Helens and Knowsley and benefiting communities in both boroughs.

Our organisational programme, which included both of the above mentioned funded programmes of work, continued to support a diverse and dynamic programme of work supporting artists and communities to produce work in a range of settings and contexts.

We welcomed new trustees to our Board and delivered an ambitious programme of work, with new and old partners, diverse communities and artists and maintained our status as a locally relevant and nationally significant arts and cultural organisation.

We hope that over the following pages you can get a sense of the breadth of our work and our achievements throughout the year.

Throughout the year 2023-2024 Heart of Glass was mindful the priorities of the world had shifted. In a world now post-pandemic, different aspects of our world became more prominent, different themes to explore, different communities to collaborate with and different areas to care with and allow creation to happen. The world's priorities changed and different things became important.

Some of the projects throughout the year have been part of an ongoing commitment to artists and theme's and these were taking shape and gaining momentum. But now the research and ongoing collaborations completed over the previous year's meant that these ideas could take shape and grow into new areas and ideas of exploration. For example, delivering The Suicide Chronicles, the reach of this project meant we could now work alongside communities in Ireland. The scope of our environmental program could take shape with a community in Malaysia and explore the ecological grief experienced by communities.

Heart of Glass was successful in securing £338k funding from social justice grant maker Paul Hamlyn due to the quality of the work with Children and Young People within the school's sector as well as a community setting. The funding is to support a 3-year exploratory research and development program working with young people, multi-disciplinary artists and youth organisations.

A further funding stream came on board. Heart of Glass was successfully awarded £95,998 to develop a new art project celebrating women in St Helens and Knowsley, and street art, featuring the work of mosaic artist Carrie Reichardt. This project was called Strong Women. Strong Women aims to capture and highlight the untold stories of women in St Helens and Knowsley and celebrate their contributions to the boroughs. It will also explore women's and LGBTQIA+ people's role within the history of street art.

Below please find some more detail a bit more specific to explore the breadth of what Heart of Glass has achieved throughout the year.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Projects

National Portfolio Organisation NPO

Total NPO Commissions & Residencies

- Suicide Chronicle 5: My Truth and Yours; was completed, with the work shared with over 120 people through a series of sharing's at Rua Red in Tallaght, Dublin. Taking the form of a feature length film that has no discernible beginning, middle or end, My Truth and Yours is a poetic visual odyssey encapsulating the individual experiences of a community. It is a collection of tender, intimate, sometimes intensely private moments.
- Imagine Bamboo is Everywhere: Is a project we have supported through our Public Programme and is a collaboration with Liverpool City Region and partners. Imagine Bamboo is Everywhere is a public programme and event series across August in each of the Liverpool City Region boroughs, with family-friendly outdoor events with giant bamboo structures, playful performances, music, circus workshops and crafting.
- Every Bite of the Emperor: - With the Artist Youngsook Choi we completed a Malaysian field residency with the Orang Asli community in Perak and Pahang in March, learning about traditional healing rituals and documenting ongoing mining impacts in the area. We developed our relationship with British Council Malaysia who supported this field residency and with Kuala Lumpur-based organisation Gerimis Art Project. Wendi Sia (Gerimis) and Youngsook presented research findings at this year's WFA. From this Heart of Glass worked with Chrysalis Centre for Change to begin seasonal walks and workshops.

NPO Public Programme:

- With the expanding scope of our public programme we began to support development of the Queer Book Club in St Helens. This was born of our work with Queer Bodies Program and their project "Queer Here: Hidden Voices". Heart of Glass Producer Arthur Britney has been continuing to develop community links, to support and be present at events by collaborators past and present, this has included presenting at Rainbow Migration's 30th Anniversary event which took place in London, attending POMOC (Polish Migrants Organise for Change) and Migrant Democracy Project co-facilitated a tour of Parliament with Riverside MP Kim Johnson, representing Heart of Glass at the launch event for Trans Health Today project by Sahir House, all in September and sharing Heart of Glass resources at Queer Ukraine: Book Talk & Collective Reading event by POMOC in November.

NPO Children & Young People

- Andy Field & Beckie Darlington - Broad Oak Residency A partnership was created to expand our schools work. One local primary school hosted a research and development residency with artists Andy Field and Beckie Darlington to dream up creative ideas for a new potential multi-annual co-created and collaborative art project. A total of 8 ideas workshops ran with young people and teachers. A total of 112 children across years 3, 4 & 5 became involved and a podcast was made of the artists talking about their experiences.
- Arts Award Program - Nat Hughes, Heart of Glass Producer has been developing an Arts Award Pilot Programme that aims to shape and inform the creation of a future 'off-the peg-resource' for schools to use to deliver an arts award programme inspired by Heart of Glass work and socially engaged practices. Initially this has been presented to 10 students at local schools. This continued and a follow up programme commenced with artist Kate Hodgson to deliver two print/zine making workshops. We are currently actively seeking further partners to deliver this awards program with.

Total NPO Learning

- With For About 2023 took place on 25th May at Incredible Edible, Knowsley, with attendees joining us for a day exploring 'Care and the Commons'. This was our first in person conference post-pandemic and has been the focus of the Learning programme in the first quarter. The programme drew upon the ongoing research of our commissions programme, and speakers included Radha D'Souza, Youngsook Choi and Kerry Morrison whose work provides provocations to think about how to; 'go beyond "othering" nature and reimagining a reciprocal relationship with it'. The event was accompanied by three podcast recordings with six of the With For About contributors.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Paul Hamlyn Foundation PHF

- We successfully secured £338,000 from Paul Hamlyn Foundation to support the development of the Children and Young People's Programme over the next three years (2023 – 2026).
- Speculative Futures Programme will explore the following questions:
 - How can the arts be used as a tool to generate community knowledge, to create change in perceptions and raise aspirations of young people in St Helens?
 - How can the arts be used to tell the stories young people in St Helens want to tell and utilise the arts to share them with who they want to be heard by in order to influence change and shift power?
 - How can the arts be used to support young people to express what community means to them, and become active contributors to the communities they wish to be part of, whether that be a community of place or community of interest?
 - How can we influence practice and policy development through a commitment to shared learning and the creation of learning opportunities across the programmed activities?

Part of this scope of work we have engaged the below artists in 2023/24 to develop work. They included:

Kelly

Green

London born and bred, Kelly is a working-class, queer, neurodivergent mum and performance artist; a noisy, feisty, hot mess. Her performance work is fun, interactive and always about class. She has made two solo shows: CHAV (2018) and SLAG (2019), and was the artist-in-residence with LADA and Canterbury Christ Church University (2016-2019) for their 3-year programme with Tate Exchange exploring class, social privilege and live art with young people from Dover and Wales.

Fox

Irving

Fox Irving is a Southern based, Liverpool born, working class artist. Their art is shaped by the liminal, precarious identity they inhabit as queer/femme/working class. With a playful, DIY approach informed by activist strategies and centering collaboration, Fox investigates how art can be used by marginalised communities that they are part of as a tool of empowerment.

What Does He Need? is a long-term project, funded by the PHF grant. Exploring how men and boys are shaped by and influence the world they live in. Emerging at the intersection of collaborative arts practice, performance and youth work, this multi-faceted project was established in 2018 and has since developed multiple creative approaches for engaging with communities and publics including immersive workshops, programmes, public artworks and performances. Through artistic and pedagogical methods, the project aims to create a significant public dialogue about the current state of masculinity.

Creative People & Places (CPP)

This year we explored our environment and worked to understand our responsibility to the natural world, with many projects under the CPP umbrella exploring these themes with communities.

The A Sense of Green programme took place Sept / Oct reaching an audience of nearly 800 people across Knowsley and St Helens through workshops and events. Events took place over 5 weekends across both Boroughs with the aim of taking audiences on a journey exploring green spaces on their doorsteps.

Following the Roots (project with Frances Disley and communities in Halewood) workshops came to an end. Feedback was wonderful. Artist Frances Disley created a new trail of sculptural artworks for Halewood Triangle Park in collaboration with residents from Halewood.

The project launched on Saturday May 20th with a brunch for the community who were involved in the development of the artwork, followed by an event including an artist walk around the trail, sharing the story of the artwork. Each artwork draws connections between a species of tree, and a part of local history.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

For UK Fungus Day we worked with Knowsley Park Rangers, fungus experts and artist Jane Lawson for a day that celebrated all things Funghi; including a fungal foray and a game where participants acted out the lifespan of fungus.

Based at Court Hey Park and with our community partners Incredible Edible, Artist Harun Morrison with Environmental Justice Cards hosted open workshops based on discussions about climate crises.

Paul Harfleet with Birds Can Fly (workshops took place in St Helens and Knowsley). Using his' gentlegestres' methodology Paul worked with communities to create a project where participants would draw and dress up as their favourite birds. A fun project with a serious message about bird depletion.

Bernadette McBride worked with Cut Glass writers group and delivered open workshops in Thatto Heath Library to produce poetry about climate change.

Our local artist support strand of work titled Prototype Projects supported the following artists, Bea Albanese (Let's Make Rubbish Art project), Arts Groupie (various workshops within Court Hey Park and Rebecca Rauer (Mythology, Ecology, Embroidery)

There were also art installations in our boroughs.

Welcome Home has been installed on the high street in Huyton. Artist Jo Peel (collaborated with Cathy Cross) and residents and businesses in Huyton to create the artwork. There was a launch event with the leader of Knowsley Council. The artwork was part of the legacy of Knowsley's Borough of Culture, Towns and Villages Tell Their Story programme.

Queer Eutopia has been installed in Prescott Station. The project with artist Emma Colbert and young people from Lee Cooper Foundation was installed in October.

National Heritage Lottery Funding:

We had success with funding from the National Heritage Lottery Fund of £96k. This went to fund CPP's work with Artist Carrie Reichardt. Over the next 2 years funding will support the development of 1 artwork in Parr, St Helens and 1 artwork in Kirkby, Knowsley. Each artwork was created with various groups within the community and more broadly across each Borough. In addition, the programme included a look at the history of women and LGBTQIA+ community within street art - hosting podcasts, panel discussions and generating critical writing to share with the sector. There was a school's programme with resource packs looking at women and LGBTQIA+ within street art and local women's heritage. There was also an opportunity for an artist from St Helens or Knowsley to be mentored by Carrie for the duration of the project. Workshops started and final work was installed in St Helens in Summer 2023.

Liverpool City Region Culture Awards

Following previous success we were nominated for the Strong Women project (Community Cohesion) and our Make Huyton Village hosts for the Arts in Business award. We also learned that Knowsley Council has nominated Heart of Glass for the Organisation of the Year award.

Plans for the future

We are an organisation that champions people, place and practice, and we will continue to create unique and ambitious opportunities for diverse communities to take part in the making of dynamic new work which will animate underrepresented places, and through partnership working build upon community and place-based assets and strategies. Our ethos and programmes of work directly deliver against the 10-year aims of Arts Council England's Let's Create strategy and we are delighted to have received the continued support from Arts Council England through their next phase of national strategic investment.

Through our NPO programme we will continue to deliver a programme of local (Liverpool City Region) and remote (National) commissions, public events in real-life and in the digital sphere, and artist development through residencies and our learning offer. Through our Creative, People and Places funding we will deliver our TELL STORIES THAT MATTER programme, creatively reigniting the boroughs of St Helens and Knowsley, building on their distinctive personalities and social fabrics to co-create engaging artworks.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Throughout our work we are keen to continue exploring ways to creatively address the themes that concern our communities, such as Climate, Migration, Social and Disability Justice. We will do this by creating projects which enable everyone to share their different knowledge and experience of this world, and create spaces to wonder collectively how we might unlearn or undo those things that have brought us to where we are, and then find creative ways to work together to imagine different futures.

Alongside this we will continue to develop our own capacity as an organisation through specialist training and development programmes, working with our knowledgeable board, with relevant lived and professional experience, to create programmes of work and an organisation that reflect our values of Care, Collaboration and Challenge.

Financial review

Total income for the year 2023/24 amounted to £966,896 (2023: £863,958). Expenditure amounted to £942,123 (2023: £866,194) resulting in the year ending with an overall surplus of £24,773 (2023: deficit £2,236) representing a surplus on restricted funds of £18,606 (2023: surplus £10,803) and a surplus on unrestricted funds of £6,167 (2023: deficit of £13,039). The final balance on unrestricted funds is £273,780 (2023: £267,613).

Reserves policy

The Board of Trustees agreed to maintain unrestricted financial reserves to a level which covers 16 weeks of core operational costs; covering NPO and core staff salaries and administration costs. The reserves level will be monitored every quarter by the Board of Trustees and the policy and reserves target will be reviewed annually or whenever there are significant changes in staff hours or numbers. At 31st March 2024 these reserves amounted to £125,174. The value of current unrestricted reserves excluding designations as at 31st March 2024 was £148,606.

Investment powers and policy

Our investment policy is to invest our monies not immediately required for our charitable purposes in or upon such investments, securities or property as may be thought fit, subject to conditions imposed or required by law.

Risk management

The Risk Register is one of the key documents in our organisational business plan. Being aware of risks facing the organisation is critical to ensuring that we can grow, develop and become a sustainable part of the nation's creative ecology. We have implemented a risk register, which captures known risks to the organisation across the areas of; programme delivery, governance, human resources, financial management, funding, legal and national standards and policy, information communication technology, communications and marketing, equipment and assets, and external influences.

Each risk is assessed on its likelihood and impact and given a severity rating between 1 and 9. They are also attributed to an owner within the organisation who is responsible for managing the risk through identified mitigating and contingent actions. Risks will stay open on the risk register until they have been fully mitigated or negated. The risk register is monitored by the Board of Trustees who ensure that known risks are well managed and who support the leadership team in identifying new risks to the organisation as they occur.

Our organisational policy on risk management is to:

- follow best practice in designing our risk management framework
- encourage well-managed taking of risk to deliver business objectives
- provide staff with policies and procedures necessary to manage risk
- embed risk management in the day-to-day business
- identify and prioritise risk using the risk management methodology
- regularly monitor major risks at executive level, and
- achieve continuous improvement in risk management.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

Trustees of the charity

The directors of the charitable company are the Trustees for the purposes of company law. The Trustees who have served during the year, resigned within the year, and since the year end are detailed below:

J E Carruthers	
P P Hogan	
J Jones	
H Firth	
D M Foster	(Resigned 7 February 2024)
G J Pennington	
J Rowlands	
J P Whaling	(Resigned 23 April 2024)
J Samuels	
A G Osundeko	
H Hathiwala	(Resigned 2 February 2024)
B Carlisle	
N M Mellor	
A C Uzomah-Uwalaka	
K Dempsey	(Appointed 2 October 2023 and resigned 10 June 2024)
A J Kwan	(Appointed 7 February 2024)
G Tsang	(Appointed 7 February 2024)

Recruitment and appointment of Trustees

Trustees are recruited to our organisation based on skills, experience and knowledge. The Board of Trustees conduct a regular skills audit, identifying strengths and weaknesses within the board. Open recruitment occurs to fill identified gaps for Trustee vacancies.

Trustees are appointed at the Annual General Meeting (AGM). Trustees may appoint a person willing to act as an additional trustee before an AGM is held: however, their continuation as a trustee must be ratified at the next AGM. As detailed within our Memorandum and Articles of Association, one third of the Trustees must retire at each AGM but may seek re-election by members of the charitable company attending the meeting (in-person and by proxy). No person under the age of 18 may be appointed as a Trustee.

The Board of Trustees, which shall have no less than 3 members but not subject to a maximum number, administers the charity. They include the Chair, Vice-Chair and Treasurer. The Company Secretary may be a Trustee or a member of staff. The Board of Trustees appoint these roles at each Annual General Meeting. The full Board of Trustees meet at least 4 times a year and additionally in sub-committees covering areas of finance & audit and diversity & equality, which meet quarterly.

The Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity and deliver the approved aims and objectives as detailed within the organisation's strategic documents. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the Trustees, for the implementation of the strategic decisions at an operational level.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Induction of new Trustees

All new Trustees receive a thorough and structured induction with the Chief Executive and Chair:

- They are made aware of their legal responsibilities as a Charity Trustee and Company Director and are given access to a range of useful resources, such as the Charity Commission new Trustee guidance
- They are introduced to our organisation and given information on our organisational priorities, including our business plan and associated action plans, and the papers from the last two board meetings
- They are invited to visit our work, meeting with our staff team, freelance artists and participants to understand and experience our work first hand, and
- They are offered a Trustee Mentor and invited to attend training relevant to their role.

Remuneration of key management personnel

We have benchmarked our salaries and rates of pay with other UK arts organisations and as such our key management personnel are paid in accordance with this.

Governing Document

The charity which is a company limited by guarantee is governed by its Memorandum and Articles of Association which were revised on 16th February 2022. All members have agreed to contribute the sum not exceeding £10 in the event of a winding-up. It is registered as a charity with the Charity Commission.

Related parties

There are no related parties.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue its activities.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. The Trustees 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.

Trustees' statement of disclosure of information to the auditors

Each of the persons who is a Trustee at the date of approval of this report confirm in so far as they are aware that:

- there is no relevant audit information of which the charitable company's auditor is unaware, and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the auditors are aware of that information.

Auditor

Mitchell Charlesworth (Audit) Limited is willing to continue in office and a resolution for their reappointment will be proposed at the forthcoming Annual General Meeting

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



J Rowlands

Trustee

Dated: 4 December 2024

HEART OF GLASS ST HELENS LTD

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF HEART OF GLASS ST HELENS LTD

Opinion

We have audited the financial statements of Heart of Glass St Helens Ltd (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

HEART OF GLASS ST HELENS LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF HEART OF GLASS ST HELENS LTD

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

HEART OF GLASS ST HELENS LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF HEART OF GLASS ST HELENS LTD

Extent to which the audit was considered capable of detecting irregularities including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- the charity's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and members of the Board of Trustees of their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

(i) The presentation of the charity's Statement of Financial Activities, (ii) the charity's accounting policy for revenue recognition; and (iii) the overstatement of salary and other costs. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and the Statement of Recommended Practice - 'Accounting and Reporting by Charities' issued by the joint SORP making body.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included Safeguarding and Data Protection Regulations.

HEART OF GLASS ST HELENS LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF HEART OF GLASS ST HELENS LTD

Audit response to risks identified

As a result of performing the above, we identified the presentation of the charity's Statement of Financial Activities, revenue recognition and overstatement of wages and other costs as the key audit matters related to the potential risk of fraud. The key audit matters section of our report explains the matters in more detail and also describes the specific procedures we performed in response to those key audit matters.

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the Board of Trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mitchell Charlesworth (Audit) Limited

Philip Griffiths (Senior Statutory Auditor)

for and on behalf of Mitchell Charlesworth (Audit) Limited

4 December 2024

Accountants

Statutory Auditor

5 Temple Square
Temple Street
Liverpool
L2 5RH

HEART OF GLASS ST HELENS LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	2	-	25,800	25,800	997	11,347	12,344
Charitable activities	3	475,807	461,370	937,177	368,430	482,049	850,479
Investments	4	3,919	-	3,919	1,135	-	1,135
Total income		479,726	487,170	966,896	370,562	493,396	863,958
Expenditure on:							
Charitable activities	5	473,559	468,564	942,123	383,601	482,593	866,194
Total expenditure		473,559	468,564	942,123	383,601	482,593	866,194
Net income/(expenditure) and movement in funds		6,167	18,606	24,773	(13,039)	10,803	(2,236)
Reconciliation of funds:							
Fund balances at 1 April 2023		267,613	44,660	312,273	280,652	33,857	314,509
Fund balances at 31 March 2024		273,780	63,266	337,046	267,613	44,660	312,273

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

HEART OF GLASS ST HELENS LTD

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11		5,802		1,723
Current assets					
Debtors	12	45,935		481	
Cash at bank and in hand		328,697		340,345	
		374,632		340,826	
Creditors: amounts falling due within one year	13	(43,388)		(30,276)	
Net current assets			331,244		310,550
Total assets less current liabilities			337,046		312,273
The funds of the charity					
Restricted income funds	16		63,266		44,660
Unrestricted funds			273,780		267,613
			337,046		312,273

The financial statements were approved by the trustees on 4 December 2024



J Rowlands
Trustee

Company registration number 9812411 (England and Wales)

HEART OF GLASS ST HELENS LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	20		(10,572)		(16,727)
Investing activities					
Purchase of tangible fixed assets		(4,995)		(2,333)	
Investment income received		3,919		1,135	
Net cash used in investing activities			(1,076)		(1,198)
Net decrease in cash and cash equivalents			(11,648)		(17,925)
Cash and cash equivalents at beginning of year			340,345		358,270
Cash and cash equivalents at end of year			328,697		340,345

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Heart of Glass St Helens Ltd is a company limited by guarantee and a registered charity in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are set out in the Trustees' Report on page 2

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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. 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.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds.
- Expenditure on charitable activities.
- Other expenditure represents those items not falling into the categories above.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 6.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	50% straight line
Computers	33.33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 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.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

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 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.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	-	997	-	997
Donated goods and services	25,800	-	11,347	11,347
	<u>25,800</u>	<u>997</u>	<u>11,347</u>	<u>12,344</u>

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Charitable activities

	National portfolio 2024 £	Creative People and Places 2024 £	Total 2024 £	National portfolio 2023 £	Creative People and Places 2023 £	Total 2023 £
Ticket sales	-	1,165	1,165	15	1,274	1,289
Consultancy fees	5,202	-	5,202	4,260	6,243	10,503
Grants receivable	469,440	461,370	930,810	427,570	411,117	838,687
	<u>474,642</u>	<u>462,535</u>	<u>937,177</u>	<u>431,845</u>	<u>418,634</u>	<u>850,479</u>
Analysis by fund						
Unrestricted funds	474,642	1,165	475,807	360,913	7,517	368,430
Restricted funds	-	461,370	461,370	70,932	411,117	482,049
	<u>474,642</u>	<u>462,535</u>	<u>937,177</u>	<u>431,845</u>	<u>418,634</u>	<u>850,479</u>

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Charitable activities

(Continued)

	National portfolio 2024 £	Creative People and Places 2024 £	Total 2024 £	National portfolio 2023 £	Creative People and Places 2023 £	Total 2023 £
Grants receivable						
Arts Council England	356,440	335,582	692,022	356,440	383,652	740,092
Paul Hamlyn Foundation	113,000	-	113,000	-	-	-
St Helens Council	-	1,500	1,500	-	-	-
Homotopia	-	5,000	5,000	-	-	-
Torus Foundation	-	-	-	-	5,000	5,000
ForHousing Limited	-	26,900	26,900	-	-	-
Esme Fairbairn Foundation	-	-	-	63,800	-	63,800
Heritage Lottery Fund	-	47,999	47,999	-	-	-
Knowsley Metropolitan Borough Council	-	40,650	40,650	-	20,000	20,000
Other	-	3,739	3,739	7,330	2,465	9,795
	<u>469,440</u>	<u>461,370</u>	<u>930,810</u>	<u>427,570</u>	<u>411,117</u>	<u>838,687</u>

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	3,919	1,135

5 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	363,420	305,280
Programme expenditure	287,768	220,722
Evaluation and development	25,491	46,936
Marketing and communications	13,358	34,736
In kind sponsorship and expenditure	25,800	11,347
	715,837	619,021
Share of support and governance costs (see note 6)		
Support	212,303	232,762
Governance	13,983	14,411
	942,123	866,194
Analysis by fund		
Unrestricted funds	473,559	383,601
Restricted funds	468,564	482,593
	942,123	866,194

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Support costs allocated to activities

	2024 £	2023 £
Staff costs	122,195	152,241
Depreciation	916	4,493
Premises costs	20,034	5,978
Computer costs	6,095	5,241
Telephone	3,080	4,237
Legal and professional	33,767	26,584
Insurance	3,303	2,950
Bank Charges	679	681
Staff training	2,450	13,441
Printing, stationery and postage	6,715	637
Other staff expenses	5,612	10,019
Office expenses	7,457	6,260
Governance costs	13,983	14,411
	<u>226,286</u>	<u>247,173</u>
Analysed between:		
Charitable activities	<u>226,286</u>	<u>247,173</u>

	2024 £	2023 £
Governance costs comprise:		
Audit fees	11,649	13,517
Regulatory fees	2,334	894
	<u>13,983</u>	<u>14,411</u>

7 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	11,649	13,517
Depreciation of owned tangible fixed assets	916	4,493
	<u>12,565</u>	<u>18,010</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year (2023: £Nil). Reimbursed travel expenses totaled £554 (2023: £636) relating to 4 Trustees (2023: 3).

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Administration	3	5
Service delivery	11	11
Total	14	16

Employment costs

	2024 £	2023 £
Wages and salaries	431,446	410,147
Social security costs	43,020	36,892
Other pension costs	11,149	10,482
	485,615	457,521

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,001 to £70,000	1	1

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	193,589	189,574

The charity considers its key management personnel to comprise the Director, Deputy Director, Head of Finance and Operations, Head of Programme, and Head of Marketing & Communications.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable activities.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 April 2023	13,252	31,807	45,059
Additions	-	4,995	4,995
	<u>13,252</u>	<u>36,802</u>	<u>50,054</u>
At 31 March 2024	13,252	36,802	50,054
Depreciation and impairment			
At 1 April 2023	13,252	30,084	43,336
Depreciation charged in the year	-	916	916
	<u>13,252</u>	<u>31,000</u>	<u>44,252</u>
At 31 March 2024	13,252	31,000	44,252
Carrying amount			
At 31 March 2024	-	5,802	5,802
	<u>-</u>	<u>5,802</u>	<u>5,802</u>
At 31 March 2023	-	1,723	1,723
	<u>-</u>	<u>1,723</u>	<u>1,723</u>

12 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	42,100	233
Other debtors	319	-
Prepayments and accrued income	3,516	248
	<u>45,935</u>	<u>481</u>

13 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Deferred income	14	18,700	2,000
Trade creditors		5,823	12,415
Accruals		18,865	15,861
		<u>43,388</u>	<u>30,276</u>

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Deferred income

	2024 £	2023 £
Other deferred income	18,700	2,000

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	18,700	2,000
Movements in the year:		
Deferred income at 1 April 2023	2,000	-
Released from previous periods	(2,000)	-
Resources deferred in the year	18,700	2,000
Deferred income at 31 March 2024	18,700	2,000

15 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	11,149	10,482

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 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			Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 31 March 2024
	£	£	£	£	£	£	£
Arts Council England - Creative People and Places	-	383,652	(339,792)	43,860	335,582	(316,176)	63,266
Torus Foundation - CPP3	12,682	5,000	(17,682)	-	-	-	-
National Lottery Community Fund - CPP3	4,800	-	(4,800)	-	-	-	-
Homotopia	-	1,000	(1,000)	-	5,000	(5,000)	-
SHMBC - Culture Hub CPP3	5,000	-	(5,000)	-	1,500	(1,500)	-
National Lottery Heritage Fund - Strong Woman	-	-	-	-	47,999	(47,999)	-
Jerwood Arts - Writer in Residence	-	732	(732)	-	-	-	-
For Housing Limited	-	-	-	-	26,900	(26,900)	-
Esmee Fairbairn Foundation	9,875	63,800	(73,675)	-	-	-	-
Donated services	-	11,347	(11,347)	-	25,800	(25,800)	-
Other	-	1,465	(1,465)	-	2,139	(2,139)	-
British Council Malaysia	-	6,400	(5,600)	800	1,600	(2,400)	-
KMBC - Halewood Parks Project Fund	-	-	-	-	20,000	(20,000)	-
Knowsley Metropolitan Borough Council	-	20,000	(20,000)	-	20,650	(20,650)	-
Torus - Time for Tea	1,500	-	(1,500)	-	-	-	-
	<u>33,857</u>	<u>493,396</u>	<u>(482,593)</u>	<u>44,660</u>	<u>487,170</u>	<u>(468,564)</u>	<u>63,266</u>

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Restricted funds

(Continued)

Arts Council England - Creative People and Places

Supported by a local consortium we deliver the Creative People and Places programme in St Helens undertaking a series of residencies and commissions with local community groups to build arts engaged audiences in the town and to embed arts and arts-led commissioning in the borough's strategic decision-making.

Torus Foundation - CPP3

Working in partnership with Torus we commissioned several internationally renowned artists to work with communities within Parr, St Helens, to activate their shared spaces and landscapes with striking new murals.

National Lottery Community Fund - CPP3

Working with artist Rudy Loewe and communities of people who were shielding during the pandemic, the group will create a new piece of art in the form of a 'bus wrap' to be exhibited on a local bus in St Helens.

Homotopia

Artist Emma Colbert has worked with the local LGBTQ+ community in St Helens to create a 'bus wrap' that celebrates their identity.

SHMBC - Culture Hub CPP3

Working in partnership with Culture Hubs we commissioned several internationally renowned artists to work with communities within Parr, St Helens, to activate their shared spaces and landscapes with striking new murals.

National Lottery Heritage Fund - Strong Woman

Year 1 £47,999 of new funding from National Lottery Heritage Fund over 2 years totalling £95,998 awarded to work with communities across St Helens and Knowsley. Artist Carrie Reichardt and local residents have worked together to celebrate the untold stories of women from across the boroughs through workshops, schools resources and the creation of 2 public artworks

Jerwood Arts - Writer in Residence

We were chosen as a Host Organisation in the Weston Jerwood Creative Bursaries 2020-22 (WJCB) which was delivered by Jerwood Arts along with People Make It Work, to support early career practitioners. Through the programme our Writers in Residence were able to access training, coaching and a network of other bursary recipients.

Donation in kind

St Helens provide a donation in kind via the free use office space in Haydock Street.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Restricted funds

(Continued)

ForHousing Limited

ForHousing Limited worked in partnership with the Arts Council England to fundraise £26k for the Stockbridge Mural Project. This project will build on the work of understanding our community by offering workshops to tenants who we may not already work with

Esmee Fairbairn Foundation

Following the growth in our criticality programme and conversations within the sector we have received funding to engage an experienced consultant to test feasibility of a membership offer and create a professional development programme for stakeholders working nationally in social arts practice.

British Council Malaysia - Commissions Programme

Supported by the British Council, we have developed a new artist led research commission with the Artist Youngsook Chol, exploring ecological grief and sites on ecological destruction locally in the Northwest of England and Internationally. British Council support particularly assisted the international travel aspect of the project which has seen us forge relationships with communities and organisations in Malaysia as part of a three year research and development project which will culminate in the presentation of a new artwork.

KMBC - Halewood Parks Project Fund

Working in partnership with Knowsley Council we created a new sculpture trail in Halewood Triangle Park with artist Francis Disley and local residents, as part of the Council's Every Town and Village Tells Its Story programme, made possible with the National Lottery Heritage Fund.

Knowsley Metropolitan Borough Council

We received £20,000 from Knowsley Borough Council to develop new work as part of their Arts & Cultural neighbourhoods programme to develop work with artists and communities in Halewood - a ward of Knowsley. The focus of this work is artist support, community consultation and public engagement and forms part of their ambitions to develop and support work through their cultural programme in towns and villages across the borough.

Torus - Time for Tea

Following the Madlove Take Over in November 2019 we received funds from Torus Housing to support ongoing work with the participants from Clock Face in St Helens who collaboratively created a tea blend as part of the festival.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 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
	£	£	£	£	£
Arts Council England - NPO	123,376	-	(24,668)	26,466	125,174
General funds	144,237	479,726	(448,891)	(26,466)	148,606
	<u>267,613</u>	<u>479,726</u>	<u>(473,559)</u>	<u>-</u>	<u>273,780</u>
	<u><u>267,613</u></u>	<u><u>479,726</u></u>	<u><u>(473,559)</u></u>	<u><u>-</u></u>	<u><u>273,780</u></u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Arts Council England - NPO	119,179	-	-	4,197	123,376
Esme Fairbairn	4,833	-	(4,833)	-	-
Staffing	29,475	-	-	(29,475)	-
Street Hunt Book Sales	128	-	(128)	-	-
General funds	127,037	370,562	(378,640)	25,278	144,237
	<u>280,652</u>	<u>370,562</u>	<u>(383,601)</u>	<u>-</u>	<u>267,613</u>
	<u><u>280,652</u></u>	<u><u>370,562</u></u>	<u><u>(383,601)</u></u>	<u><u>-</u></u>	<u><u>267,613</u></u>

The trustees have set aside the sum of £98,708 (2023: £123,376) for the purpose of programme delivery in 2024/25.

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 31 March 2024:			
Tangible assets	5,802	-	5,802
Current assets/(liabilities)	267,978	63,266	331,244
	<u>273,780</u>	<u>63,266</u>	<u>337,046</u>
	<u><u>273,780</u></u>	<u><u>63,266</u></u>	<u><u>337,046</u></u>

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	1,723	-	1,723
Current assets/(liabilities)	265,890	44,660	310,550
	<u>267,613</u>	<u>44,660</u>	<u>312,273</u>

19 Related party transactions

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

In the opinion of the trustees there is no ultimate controlling party.

20 Cash generated from operations

	2024 £	2023 £
Surplus/(deficit) for the year	24,773	(2,236)
Adjustments for:		
Investment income recognised in statement of financial activities	(3,919)	(1,135)
Depreciation and impairment of tangible fixed assets	916	4,493
Movements in working capital:		
(Increase)/decrease in debtors	(45,454)	11,717
(Decrease) in creditors	(3,588)	(31,566)
Increase in deferred income	16,700	2,000
Cash absorbed by operations	<u>(10,572)</u>	<u>(16,727)</u>

21 Analysis of changes in net funds

The charity had no material debt during the year.

Mitchell Charlesworth (Audit) Limited
5 Temple Square
Temple Street
Liverpool
L2 5RH

4 December 2024

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the charitable company's financial statements for the year ended 31 March 2024. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement letter dated 30 June 2023 under the Companies Act 2006, for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) for being satisfied that they give a true and fair view and for making accurate representations to you.

All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.

All the accounting records have been made available to you for the purpose of your audit. We have provided you with unrestricted access to all appropriate persons within the charitable company, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.

The financial statements are free of material misstatements, including omissions.

The effects of uncorrected misstatements as set out in your Audit Summary Memorandum dated 29 November 2024 are immaterial both individually and in total.

Internal Control and Fraud

We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error, and we believe that we have appropriately fulfilled these responsibilities. We have disclosed to you the results of our assessment of the risk that the financial statements may be misstated as a result of fraud.

We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others where fraud could have a material effect on the financial statements.

We have also disclosed to you all information in relation to allegations of fraud, or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.

Assets and Liabilities

The charitable company has satisfactory title to all assets, and there are no liens or encumbrances on the charitable company's assets except for those that are disclosed in the notes to the financial statements.

All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting Estimates

The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Loans and Arrangements

The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

Legal Claims

We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

Laws and Regulations

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related Parties

Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters that require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent Events

All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going Concern

We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that the current and future sources of funding or support will be more than adequate for the charitable company's needs. We also confirm our plans for future action required to enable the charitable company to continue as a going concern are feasible. We have considered a period of twelve months from the date of approval of the financial statements.

We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Regulatory matters

We are not aware of any matters of material significance that should be reported to the Charity Commission.

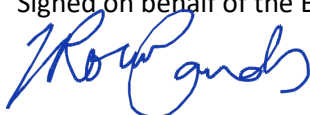
There have been no other communications with the Charity Commission or other regulatory bodies during the year or subsequently concerning matters of non-compliance with any legal duty.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

Each trustee has taken all the steps that he/she ought to have taken as a trustee in order to make him/herself aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully

Signed on behalf of the Board of Trustees by:



.....
Joanna Rowlands
Chair of the Board of Trustees

HEART OF GLASS ST HELENS LIMITED

England & Wales - Charity number 1179366

Accounts

Charity registration number 1179366

Company registration number 9812411 (England and Wales)

HEART OF GLASS ST HELENS LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

HEART OF GLASS ST HELENS LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J E Carruthers	
	P P Hogan	
	J Jones	
	H Firth	
	D M Foster	
	G J Pennington	
	J Rowlands	
	J P Whaling	
	J E Samuels	
	A G Osundeko	
	H R Hathiwala	
	B Carlisle	{Appointed 20 March 2023}
	N Mellor	{Appointed 20 March 2023}
	A Uzomah-Uwalaka	{Appointed 20 March 2023}

Secretary	P Fox
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Charity number	1179366
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Company number	9812411
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Registered office	11 Haydock Street St Helens Merseyside WA10 1DD
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Auditor	Mitchell Charlesworth (Audit) Limited 3rd Floor 5 Temple Square Temple Street Liverpool Merseyside L2 5RH
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Bankers	National Westminster Bank plc 5 Ormskirk Street St Helens Merseyside WA10 1DR
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HEART OF GLASS ST HELENS LTD

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HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

Heart of Glass is a community arts organisation. We support *the work* of artists and communities. We understand our community as everyone we work with, from artists and communities of interest, place or experience to the audiences we reach, and the ecology of partners and individuals with whom we connect. People, individually and within their communities, are central to both our thinking and our practice. We champion co-created arts practices and partnership working by supporting a creative process that reflects and responds to contemporary life and creates space for dialogue, research, learning and experimentation. In addition to the development of new work, we also produce specialised projects, professional development opportunities, resources and publications for all those who make, watch, research, study, teach, produce, present, write about and archive collaborative and social arts practice. Our programme embodies the principle of partnership. This involves close collaboration with a range of arts partners as well as cross sector, community and voluntary partners – including Local Authorities, schools, International festivals and networks, HE Partners, community groups, campaigners and businesses. Our work occupies spaces in what might be described as non-traditional arts locations - forests, libraries, high streets, youth centres, empty shops, local farms, schools – spaces that we hold and inhabit in common. We believe every one of us has the right to have our voices heard; our stories celebrated, and our curiosity piqued.

Our charity objects ("Objects") are specifically restricted to the following:

To advance the education of the public in the arts and in particular collaborative arts, contemporary visual arts, performance, music, drama, poetry, craft, media arts and all other associated arts of the highest quality and calibre by:

- a) encouraging and developing public participation in these artforms by the presentation of artworks, commissions, concerts, performances, exhibitions and festivals in the Borough of St Helens primarily, and in the North West of England region, nationally and internationally;
- b) supporting community well-being and capacity-building in St Helens through commissioning of collaborative arts projects addressing issues of place, community and equality and inclusion; and
- c) promoting, supporting and developing creative communities and artists, and the understanding and capacities of collaborative arts practice nationally and internationally.

The results of this work ranges from theatre to visual art, and everything in between. Sometimes the results are dazzling public shows, sometimes they're quietly disruptive performances and often they're both! The work always creates the possibility, through shared art making, to imagine and express new futures and other ways of being. We work across all sorts of art forms with artists who share our vision and commitment. We also support artists and practitioners through collaboration, professional development opportunities and our annual With For About conference.

Our strategic aims as an organisation are:

- To create transformative and ambitious Art in collaboration with communities in areas of low arts engagement or from protected characteristic groups
- To become a centre for knowledge production in the field of collaborative and social arts practice
- To grow audiences for collaborative and social arts practice locally, regionally and nationally
- To create opportunities for learning and professional development to grow our organisation's resilience.

Public benefit

The Trustees have had due regard to the guidance published by the Charity Commission on public benefit when exercising any powers or duties to which the guidance is relevant.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance

The year 2022/23 was a more traditionally operational year, following two years of response to the global pandemic, although the ramifications of this global event were and are still felt and much learning, particularly in relation to marginalised or vulnerable members of our communities has been put into action. The year 2022/23 represented a transition year of additional funding from our primary funder Arts Council England. Our four year investment secured through their National Portfolio programme had been originally due to expire in March 2022, but due to the change and challenges posed by the global pandemic Arts Council England granted clients of this funding stream an additional year of funding at the same levels whilst they transitioned to their new 10 Year Strategy Let's Create. This funding extension provided stability to the arts and cultural sector and to our organisation during this period. In this period we prepared our application to Arts Council England's next funding portfolio of investment 2023-26 and were notified of our success in October 2022, with a new funding period commencing from April 1st 2023.

This year (22/23) also marked a transition year for our Creative People and Places programme work, having successfully applied to a new funding round, this year saw the geographic scope of this funding and our programme widen from St Helens to also include our neighbouring borough of Knowsley. 22/23 marked the first year of our operation across this wider footprint as part of this programme.

Our organisational programme, which included both of the above mentioned funded programmes of work, continued to support a diverse and dynamic programme of work supporting artists and communities to produce work in a range of settings and contexts. In January 2023 we produced our new forward strategy titled Building Blocks 2023 - 26 which articulated our journey so far, our priorities for the future as well as the values and critical thinking methodologies that underpin our organisational practice. We welcomed new trustees to our Board, as well as new team members, following the departure of some long standing members of the team. We delivered an ambitious programme of work, with new and old partners, diverse communities and artists and maintained our status as a locally relevant and nationally significant arts and cultural organisation.

We hope that over the following pages you can get a sense of the breadth of our work and our achievements throughout the year.

Commissions, Residencies and Learning

We commission artists and communities to collaboratively produce new contemporary artworks, working across artforms. Quality of process and product is paramount to us and we benchmark our work against best practice nationally and internationally. Our work manifests itself in a range of community locations, locally, regionally, and nationally and we prioritise audiences and areas of low arts engagement.

Example works we have produced this year, our 9th year in operation, include:

Things I Don't Tell You - Zorka Wollny with Chrysalis Centre for Change.

Things I Don't Tell You was an invitation to listen. The project was led by Berlin-based sound artist Zorka Wollny and produced through a creative residency with Chrysalis Centre for Change (an organisation that helps and supports anyone who identifies as a female experiencing domestic abuse) in St Helens. The sound composition produced was based on a series of questions. Starting from those asked quietly to oneself "Am I crazy? Am I stupid? Is it my fault?", through to the doubts and accusations from those around "Is it true? Aren't you being too sensitive?", to political statements "Why does the justice system let us down?". *Things I Don't Tell You* was performed to an audience in the brick chimney of The World of Glass, St Helens in May 2022 and was documented by filmmaker Anna Levin.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Women Working Class - Lead Artist Fox Irving - In this year we were delighted to host and support the launch of the Women Working Class Podcast and resources for female working class artists and art practitioners. Launched in April with an in conversation event with lead Artist Fox Irving, each episode has been created as a partnership between one member from the founding project — the South East Women Working Class Group — and one member of the more recently established North West Group. Some podcasts feature invited guests and some are simply the two artists having a conversation, as they respond to the work 'Feeling Class' by academic writer Beverley Skeggs as a provocation, and share their personal experiences of surviving and thriving as working class artists. The project focuses on the lived experience of female working-class artists in the UK, and investigates how art, space, and class interact to reinforce or subvert dominant values.

The Mic Drop continued - Many Hands One Heart with Larry Achiampong

The Mic Drop is a collaborative podcast with the sole purpose of creating a space 'for migrants by migrants'; exercising agency and exchange through a shared space of collective thinking, storytelling and debate. Throughout this year the group produced a new season of the podcast as well as live programmes of work linked to local and national Pride celebrations and International Day Against Homophobia, Transphobia, and Biphobia. Creatives from the podcast took to many stages to share their stories, using snippets of the recordings as a starting point for conversations and performances exploring gender identity, indigenous Mayan dance, responses to the new Nationality and Border Bill and more.

The PIP Tapes – Disability activists with Gemma Nash

The PIP Tapes explores the journey of disability rights, the role of the cassette tape in crip culture and its use as a tool of resistance and record. Through the commission Gemma exchanged cassette tapes with disability activists around the history of disability activism in England and she created a series of remixes collaborating with artists Gill Crawshaw, Calum Perrin and filmmaker Alex Mannion-Jones and aspects of the work were presented in a year long exhibition at the People's History Museum, Manchester.

Learning programme

As a socially engaged organisation we are passionate about sharing our learning, supporting the growth and skills of artists and producers, and contributing to the conversation of what it means to create art with communities. Our Learning programme spans our annual conference, professional development programme, networking and sector leadership, and producing critical writing to share with the sector. Highlights in 2022/23 included:

- **Conversations Over a Brew**
'Conversations Over A Brew' is our podcast series of intimate recorded conversations exploring the stories of the people we make art with. The collection is a library of diverse projects that talk about the behind the scenes reality of their creation, the shared collective moments and the learning that has happened that is not often shared. This podcast series is about the power of listening and conversation, and how making art can bring us together and create change.
- **Critical Writing & Artist Professional Development**
We worked with Chrissie Tiller to rework our future vision. This document, titled Building Blocks, was published in January 2022. This accompanied other pieces of critical writing co-published with partners including Corridor 8, Art in Liverpool and Double Negative as well as a research and resource body of work, produced by Heart of Glass and Battersea Arts Centre and published by Arts Council England titled, Considering Co-Creation. We also produced a professional development series, supported by Esmée Fairbairn Foundation for creative practitioners nationally titled Compassion Not Competition.
- **Networking and sector leadership**
Throughout the year we have made presentations at conferences and training events, sharing our experiences of working within the field of socially engaged practice. We maintain membership of various networks including Change Creation, Co-Creating Change, a-n, Artworks Alliance, Social Art Network and March for the Arts to name a few.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Children and Young people

Across our programme we deliver a programme of work with and for children and young people through engagement with schools, colleges, partner organisations and through independent engagement with young people. Our work is aspirational, and through our project we create space for shared reflection on what impacts children and young people's lives and space to imagine different futures.

Example works we have produced this year include:

Lookout - Andy Field, Beckie Darlington

Lookout is a one-to-one encounter between one adult audience member and one child performer. Two people of very different ages, meeting to have a conversation about their town. They stand together somewhere high up, looking out at the streets and buildings of the town below. The performances took place over Friday 20th and Saturday 21st May and was attended by 97 adult audience members across the two days including the parents of the young performers, St Helens community members new to Heart of Glass, Mayor of St Helens and St Helens Council representatives. On the 25th May we also hosted a Gathering event inviting the young performers and 13 audience members to come together at The Quakers Meeting House to further reflect upon the performances and the conversations they shared together. Writer and theatre maker Josh Coats wrote a piece about their experience of Lookout which was published via Corridor 8's website on 16th June 2022 - <https://corridor8.co.uk/article/lookout/>

We created The Journey of Lookout website page reflecting upon the project and documenting the performances and feedback we received - <https://www.heartofglass.org.uk/news-and-resources/thoughts/the-journey-of-lookout>

Following on from a successful project and an interest from the school to continue to work with the artists and Heart of Glass. Artists' Andy and Beckie are developing a proposal for a long term collaborative partnership project that we will discuss with Broad Oak in the new school term.

Quotes about Lookout St Helens:

"I really enjoyed Lookout and talking to Emily about all her ideas for making St Helens a better place to live. We talked about the places we enjoy going, and the things that worry us. I was so impressed with how confident the children were when talking to the people that attended. We have lots of change coming to St Helens in the next few years and we need to make sure these changes work for young people - with safe spaces for all generations, lots of trees and art. A place to be proud of." - Cllr Kate Groucutt (Audience member)

"I would like you to know how much I enjoyed the performance. I had been unsure what to expect as I had never been to anything by your organisation before. I have to be totally honest that the main reason for coming was to get the high up lookout over the town and see it from an angle I have never had a chance to in my 62 years of living in the town!!!! That in itself was incredible BUT the confidence and imagination of the children was the overwhelming takeaway memory from my visit. I do not think when I was age 9 I would have had that outlook on life or confidence. The hard work that had gone into the performance should be recognised and I hope there will be more publicity for you and the children as so often the good, positive things that children do are never given as much attention as happens when there is negative press to be had!!!!" St Helens resident (Audience member)

'The Look Out project has been an amazing experience for the Broad Oak Family - children, staff, parents and governors have all taken much from it. Broad Oak serves a community that experiences considerable socio-economic challenges. Most of our children live in postcodes that are considered in the top 1% most deprived in the country. They do not always have the same experiences or ambitions as their peers living in other areas. Working with projects such as Lookout builds confidence, raises self esteem and improves aspiration in our children. I was beyond proud to see them participating so confidently. It is a memory that all involved will treasure. I wish you every success in your next project. As ever, it'd be great to work with you again.'

Melanie Hignett – Head Teacher at Broad Oak Community Primary School

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Textbook - Sarah Bailey (Artist) with teachers nationally

Working with a select group of teachers from across the country over a year Artist Sarah Bailey created 'Textbook' which captured their vision for education in the future. Through this artist-led approach the group collaboratively explored the questions of: What is a school? Who makes schools work? How do those people work together? What is the role of a child in a school? What is the connection between schools and communities? 100 copies of our Textbook were produced and circulated to contacts across the country. Those who receive it are invited to join the conversation, leaving their own learning behind in the form of notes and drawings, before they too pass it in.

We also developed a Textbook Twilight workshop which we delivered with different focus groups throughout September 2022 – March 2023. The first Textbook Twilight Session included schools that are part of the St Helens Primary Arts Network. In December Sarah Bailey delivered a Textbook Twilight Workshop with young people to explore their experiences of education and responses to Textbook. In January we launched an Audio Described Recording of Textbook which is accessible via the Heart of Glass Website. We have launched a Lending Library with the remaining printed copies of Textbook.

'The Talk' Learning Resource (TTLR) - Schools Resources produced with Artist Majorie Morgan focussed on black history and black excellence.

Following their production of 'The Talk' film which gave a brief insight into the personal impact of racism in the lives of Black young men in the UK, Artist Majorie Morgan worked with Gabriel Morgan and Jazmin Sinclair to create 'The Talk' Learning Resource. This is a set of resources that aims to equip teachers with the starting points for wider structured discussions around race and racism, especially in the UK. The resource consists of a teacher's information booklet, flash cards which contain information about 20 people who have made varying contributions to British society throughout history - yet they and their achievements have in a number of cases been overlooked or ignored - trivia cards, biography profiles and 4 short films. The 4 x TTLR films have been viewed a total of 225 times (to date) via the Heart of Glass website.

The TTLR materials have been downloaded a total of 111 times from the project page. 19 x TTLR printed packs have been distributed to St Helens Schools and key stakeholders nationally and there is a demand for more printed packs. In November we delivered Anti-Racist Schools Training for St Helens Primary Schools facilitated by Everyday Racisms' Danielle Lewis-Egonu and Executive Head Teacher at The Galaxy Trust/Golden Thread Alliance has been using the resources as part of teacher development with ECT and Middle Leaders.

The teacher feedback following these sessions:

"Very easy to access and use. All the information is included, which is really helpful

The physical pack is really high quality. It's great that the resources are online as well.

I liked that there was a range of people from different industries for children to learn about".

"This is useful to promote role models and support class discussions."

"The class used the video of Alice Dearing, and they loved talking about her overcoming the challenges and her success. We shared a flashcard and info card a day on Dojo during BHM and the children and parents interacted with it there and some children made posters of their own heroes. We used the trivia cards to form our lessons. My class loved the flashcards. They had some people they had heard of and some that they hadn't. It was very positive and opened up lots of discussions. I used these resources for assemblies during BHM and will come back to them again at key points in the year depending on the assembly themes. The teacher's guidance was actually really helpful. It helped me set up my lesson plan. (Set the rules of the discussion, terminology, links etc). I went through the teacher guidance with the network to support staff in delivering the content and it led to further discussions. Everyone took this element back to school briefing meetings to signpost."

Running on Fumes - Caroline Smith (Contribution to Engage Event)

In February 2023, Kate Houlton (HoG CYP Producer), Caroline Smith (Running on Fumes Filmmaker), Lori (Young Collaborator) were interviewed by Engage's Young Producers about their experience of working together to create Running on Fumes - a short film project about young people's experience of the high street supported by Heritage Lottery. The interview formed part of a presentation that Heart of Glass made about the work as part of the 2 Day Gathering Momentum Conference that took place in March 2023 exploring the future of participatory art.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Creative Workshops at Lansbury - Kate Hodgson

Throughout June, Artist Kate Hodgson worked with Lansbury Bridge School and Sports College to deliver creative workshops with students in the run up to the summer holidays. These sessions were organised and facilitated by Heart of Glass.

Arts Award Pilot Programme with Gateacre - Kate Hodgson

Nat (HoG Producer) worked with Artist Kate Hodgson and students and teachers at Gateacre School in Knowsley to pilot a specially designed Arts Award programme inspired by Heart of Glass programme themes. The aim of this pilot was to test and trial activities, creative workshops and gallery trips to support 10 x year 9/10 students to achieve the Bronze Arts Award. There have been four in-school workshops delivered through 22/23. The learning from this programme will inform an Arts Award package that will be offered out to schools across St Helens and LCR in future years.

Curious Minds – Developing partnerships with schools across the North-West & Cumbria event

On Thursday 9th February, Kate (HoG CYP Producer) represented Heart of Glass at an online knowledge sharing event for arts and cultural organisations and 24 schools located across the North West and Cumbria. The aim of the event was to provide an opportunity for teachers and arts organisations to come together to better understand each other's priorities and explore the ways in which arts organisations and schools can meaningfully work together.

The Book of St Helens – The School for Invisible Urbanists with Andy Field and Beckie Darlington

In 2021 Andy and long term collaborator Beckie Darlington returned to St Helens to work with around 150 children from Ashurst Primary School, Broad Oak Community Primary School and Rainford C.E. Primary School to create 'The Book of St Helens'. It is a guide to the real and imagined sights of St Helens, places that the children love, places they wish could be better, stories of their own lives and the myths and urban legends that help shape the way they see and experience the town. In March 2022 'The Book of St Helens' won the Liverpool City Region Culture and Creativity Impact Award for Improving Education. The award celebrates the power and value of culture and creativity to achieve positive outcomes in education and learning.

Young Hearts Programme – Young women of Parr, St Helens with Kate Hodgson and Sophie Mahon

Funded through support from Paul Hamlyn Foundation, our multi-year *Young Hearts Programme* came to a close in 2022. The programme sought to give the young women of Parr the space to explore and reflect upon their experiences of growing up and living in St Helens. Working with artist Kate Hodgson the young women developed 'PARRTY', a zine for young women by young women. They took part in creative activities and conversations exploring themes of interest to them and together created the zine to be shared with friends, family and their local community. Working with artist Sophie Mahon, another group of young women worked on the 'I am me' project to co-create and select artworks for an exhibition that articulated a female experience of the local area. Through the project they developed their skills in different artforms including film, photography, poetry, sculpture, and installation. Through these creative mediums the group explored issues that are important to them and have supported one another to develop their creativity.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Creative People and Places

During 2022/23 began our expanded Creative People and Places programme, covering St Helens and Knowsley. Throughout the year we have been working with a range of new partners in Knowsley and St Helens to develop and devise a programme of work built on the principles of 'Town As Arts Centre'. This programme has continued to engage with a range of community groups and present our work to new audiences. Programme highlights included:

- **Growing Antlers with Artist Lou Chapelle and families in Knowsley**

Part of Knowsley Safari's popular Enchanted winter trail, Growing Antlers is a magical new video art installation created by artist Lou Chapelle working with families from Knowsley. Inspired by the winter solstice and Knowsley Safari's ancient woodland setting and the deer herd who roam it, the hologram-like audio visual spectacle explored the magic, myth and spirituality that these 'guardians of the forest' have inspired in cultures across the world. Visitors were invited to pause at the installation and watch and listen as colourful autumn leaves fall, pink moons rise, flowers bloom and people magically transform... and imagine what would happen if we grew antlers and could tune in and reconnect into the nature all around us?

- **Takeover - BE OUR GUEST with various artists and communities and co-curated with Artist Lowri Evans.**

Over two months we developed a free arts festival of events, exhibitions, films, participatory performances and more in unexpected spaces and venues across St Helens and Knowsley. Including film screenings, performances, public realm works, workshops and more, the dynamic programme included the work of over 20 practitioners and created unique opportunities for communities to engage with work in non-traditional spaces across both boroughs.

Promoting equity, equality, diversity and inclusion

Our ambitions and commitments to equity, equality, diversity and inclusion are articulated in the following values:

- we recognise and value the cultural diversity that exists in society
- we are wholly committed to promoting equity, and it is our intention that all people should be treated with respect, courtesy, dignity and integrity whilst involved in activities with us
- we actively seek to improve the quality of our services, communications and facilities to serve the differing needs of those we engage with, removing barriers to access
- we aim to avoid or remove any unfair and/or discriminatory practices within our organisation and delivery programmes
- we actively oppose all forms of discrimination; and
- we are committed to taking positive steps to remove barriers to participation and access, so that everyone in our community may enjoy and benefit from our programmes of work.

We recognise as an organisation we are on a constant journey of improvement and we encourage conversations and feedback. Throughout 2022/23 we continued work with an Inclusive Arts Engagement Consultant, AMIOKAA, to reflect on our programmes, and how we work in order that we are removing barriers for how people can engage with us as an audience member, a collaborator or as a member of staff. In 2022 we launched a new EEDI Policy and Action Plan to state our ambitions and monitor our progress in this area of work.

Environmental impact

During 2022/23 we spent time reflecting on the role we play in influencing behaviour and turning the tide on our environmental impact. We recognise there is a global climate crisis and as an organisation we have a vital role to play in changing how we operate, reducing our carbon footprint and influencing the actions of others. We believe that we have a responsibility to care for and protect the environment in which we operate through delivering our work in an environmentally sustainable and ethical manner. We are fully committed to improving environmental performance across all of our activities, and will encourage our partners and members of the wider community to join us in this effort. We have an established Environmental Working Group within the organisation and have nominated 2 Environmental Champions, who throughout the year undertook detailed training to improve their knowledge and understanding to share with the wider team and inform our Environmental Policy and Action Plan which was launched in 2022.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Plans for the future

We are an organisation that champions people, place and practice, and we will continue to create unique and ambitious opportunities for diverse communities to take part in the making of dynamic new work which will animate underrepresented places, and through partnership working build upon community and place-based assets and strategies. Our ethos and programmes of work directly deliver against the 10-year aims of Arts Council England's Let's Create strategy and we are delighted to have received the continued support from Arts Council England through their next phase of national strategic investment.

Through our NPO programme we will continue to deliver a programme of local (Liverpool City Region) and remote (National) commissions, public events in real-life and in the digital sphere, and artist development through residencies and our learning offer. Through our Creative, People and Places funding we will deliver our TELL STORIES THAT MATTER programme, creatively reigniting the boroughs of St Helens and Knowsley, building on their distinctive personalities and social fabrics to co-create engaging artworks.

Throughout our work we are keen to continue exploring ways to creatively address the themes that concern our communities, such as Climate, Migration, Social and Disability Justice. We will do this by creating projects which enable everyone to share their different knowledge and experience of this world, and create spaces to wonder collectively how we might unlearn or undo those things that have brought us to where we are, and then find creative ways to work together to imagine different futures.

Alongside this we will continue to develop our own capacity as an organisation through specialist training and development programmes, working with our knowledgeable board, with relevant lived and professional experience, to create programmes of work and an organisation that reflect our values of Care, Collaboration and Challenge.

Financial review

Total income for the year 2022/23 amounted to £863,958 (2022: £711,996). Expenditure amounted to £866,194 (2022: £858,759) resulting in the year ending with an overall deficit of £2,236 (2022: deficit £146,763) representing a surplus on restricted funds of £10,803 (2022: deficit £159,146) and a deficit on unrestricted funds of £13,039 (2022: surplus £22,383). The final balance on unrestricted funds is £267,613 (2022: £280,652).

Reserves policy

The Board of Trustees agreed to maintain unrestricted financial reserves to a level which covers 16 weeks of core operational costs; covering NPO and core staff salaries and administration costs. The reserves level will be monitored every quarter by the Board of Trustees and the policy and reserves target will be reviewed annually or whenever there are significant changes in staff hours or numbers. At 31st March 2023 these reserves amounted to £123,376. The value of current unrestricted reserves excluding designations as at 31st March 2023 was £144,237.

Investment powers and policy

Our investment policy is to invest our monies not immediately required for our charitable purposes in or upon such investments, securities or property as may be thought fit, subject to conditions imposed or required by law.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Risk management

The Risk Register is one of the key documents in our organisational business plan. Being aware of risks facing the organisation is critical to ensuring that we can grow, develop and become a sustainable part of the nation's creative ecology. We have implemented a risk register, which captures known risks to the organisation across the areas of; programme delivery, governance, human resources, financial management, funding, legal and national standards and policy, information communication technology, communications and marketing, equipment and assets, and external influences.

Each risk is assessed on its likelihood and impact and given a severity rating between 1 and 9. They are also attributed to an owner within the organisation who is responsible for managing the risk through identified mitigating and contingent actions. Risks will stay open on the risk register until they have been fully mitigated or negated. The risk register is monitored by the Board of Trustees who ensure that known risks are well managed and who support the leadership team in identifying new risks to the organisation as they occur.

Our organisational policy on risk management is to:

- follow best practice in designing our risk management framework
- encourage well-managed taking of risk to deliver business objectives
- provide staff with policies and procedures necessary to manage risk
- embed risk management in the day-to-day business
- identify and prioritise risk using the risk management methodology
- regularly monitor major risks at executive level, and
- achieve continuous improvement in risk management.

Structure, governance and management

Trustees of the charity

The directors of the charitable company are the Trustees for the purposes of company law. The Trustees who have served during the year, resigned within the year, and since the year end are detailed below:

J E Carruthers

P P Hogan

J Jones

H Firth

S M Stubbs

(Resigned 20 March 2023)

D M Foster

G J Pennington

J Rowlands

J P Whaling

J E Samuels

A G Osundeko

H R Hathiwala

R I Francis

(Appointed 29 September 2022 and resigned 25 March 2023)

B Carlisle

(Appointed 20 March 2023)

N Mellor

(Appointed 20 March 2023)

A Uzomah-Uwalaka

(Appointed 20 March 2023)

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Recruitment and appointment of Trustees

Trustees are recruited to our organisation based on skills, experience and knowledge. The Board of Trustees conduct a regular skills audit, identifying strengths and weaknesses within the board. Open recruitment occurs to fill identified gaps for Trustee vacancies.

Trustees are appointed at the Annual General Meeting (AGM). Trustees may appoint a person willing to act as an additional trustee before an AGM is held; however, their continuation as a trustee must be ratified at the next AGM. As detailed within our Memorandum and Articles of Association, one third of the Trustees must retire at each AGM but may seek re-election by members of the charitable company attending the meeting (in-person and by proxy). No person under the age of 18 may be appointed as a Trustee.

The Board of Trustees, which shall have no less than 3 members but not subject to a maximum number, administers the charity. They include the Chair, Vice-Chair and Treasurer. The Company Secretary may be a Trustee or a member of staff. The Board of Trustees appoint these roles at each Annual General Meeting. The full Board of Trustees meet at least 4 times a year and additionally in sub-committees covering areas of finance & audit and diversity & equality, which meet quarterly.

The Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity and deliver the approved aims and objectives as detailed within the organisation's strategic documents. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the Trustees, for the implementation of the strategic decisions at an operational level.

Induction of new Trustees

All new Trustees receive a thorough and structured induction with the Chief Executive and Chair:

- They are made aware of their legal responsibilities as a Charity Trustee and Company Director and are given access to a range of useful resources, such as the Charity Commission new Trustee guidance
- They are introduced to our organisation and given information on our organisational priorities, including our business plan and associated action plans, and the papers from the last two board meetings
- They are invited to visit our work, meeting with our staff team, freelance artists and participants to understand and experience our work first hand, and
- They are offered a Trustee Mentor and invited to attend training relevant to their role.

Remuneration of key management personnel

We have benchmarked our salaries and rates of pay with other UK arts organisations and as such our key management personnel are paid in accordance with this.

Governing Document

The charity which is a company limited by guarantee is governed by its Memorandum and Articles of Association which were revised on 16th February 2022. All members have agreed to contribute the sum not exceeding £10 in the event of a winding-up. It is registered as a charity with the Charity Commission.

Related parties

There are no related parties.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Statement of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue its activities.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. The Trustees 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.

Trustees' statement of disclosure of information to the auditors

Each of the persons who is a Trustee at the date of approval of this report confirm in so far as they are aware that:

- there is no relevant audit information of which the charitable company's auditor is unaware, and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the auditors are aware of that information.

Auditor

Mitchell Charlesworth (Audit) Limited is willing to continue in office and a resolution for their reappointment will be proposed at the forthcoming Annual General Meeting

Disclosure of Information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report, including the strategic report, was approved by the Board of Trustees.

J Rowlands

Trustee

Dated: 6 September 2023

HEART OF GLASS ST HELENS LTD

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF HEART OF GLASS ST HELENS LTD

Opinion

We have audited the financial statements of Heart of Glass St Helens Ltd (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report and the strategic report prepared for the purposes of company law, is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

HEART OF GLASS ST HELENS LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF HEART OF GLASS ST HELENS LTD

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

HEART OF GLASS ST HELENS LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF HEART OF GLASS ST HELENS LTD

Extent to which the audit was considered capable of detecting irregularities including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- the charity's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and members of the Board of Trustees of their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

(i) The presentation of the charity's Statement of Financial Activities, (ii) the charity's accounting policy for revenue recognition; and (iii) the overstatement of salary and other costs. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and the Statement of Recommended Practice - 'Accounting and Reporting by Charities' Issued by the joint SORP making body .

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included Safeguarding and Data Protection Regulations.

HEART OF GLASS ST HELENS LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF HEART OF GLASS ST HELENS LTD

Audit response to risks identified

As a result of performing the above, we identified the presentation of the charity's Statement of Financial Activities, revenue recognition and overstatement of wages and other costs as the key audit matters related to the potential risk of fraud. The key audit matters section of our report explains the matters in more detail and also describes the specific procedures we performed in response to those key audit matters.

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the Board of Trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Phillip Griffiths (Senior Statutory Auditor)
for and on behalf of Mitchell Charlesworth (Audit) Limited

6 September 2023

Accountants
Statutory Auditor

3rd Floor
5 Temple Square
Temple Street
Liverpool
Merseyside
L2 5RH

HEART OF GLASS ST HELENS LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		2023	2023	2023	2022	2022	2022
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	2	997	11,347	12,344	5,774	33,891	39,665
Charitable activities	3	368,430	482,049	850,479	419,357	252,810	672,167
Investments	4	1,135	-	1,135	164	-	164
Total income		<u>370,562</u>	<u>493,396</u>	<u>863,958</u>	<u>425,295</u>	<u>286,701</u>	<u>711,996</u>
Expenditure on:							
Charitable activities	5	<u>383,601</u>	<u>482,593</u>	<u>866,194</u>	<u>402,912</u>	<u>455,847</u>	<u>858,759</u>
Net (expenditure)/income for the year/							
Net movement in funds		(13,039)	10,803	(2,236)	22,383	(169,146)	(146,763)
Fund balances at 1 April 2022		<u>280,652</u>	<u>33,857</u>	<u>314,509</u>	<u>258,269</u>	<u>203,003</u>	<u>461,272</u>
Fund balances at 31 March 2023		<u><u>267,613</u></u>	<u><u>44,660</u></u>	<u><u>312,273</u></u>	<u><u>280,652</u></u>	<u><u>33,857</u></u>	<u><u>314,509</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HEART OF GLASS ST HELENS LTD

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		1,723		3,883
Current assets					
Debtors	11	481		12,198	
Cash at bank and in hand		340,345		358,270	
		340,826		370,468	
Creditors: amounts falling due within one year	12	(30,276)		(59,842)	
Net current assets			310,550		310,626
Total assets less current liabilities			312,273		314,509
Income funds					
Restricted funds	13		44,660		33,857
<u>Unrestricted funds</u>					
Designated funds	14	123,376		153,615	
General unrestricted funds		144,237		127,037	
			267,613		280,652
			312,273		314,509

The financial statements were approved by the Trustees on 6 September 2023

J Rowlands

Trustee

Company registration number 9812411

HEART OF GLASS ST HELENS LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash absorbed by operations	17		(16,727)		(152,884)
Investing activities					
Purchase of tangible fixed assets		(2,333)		-	
Investment income received		1,135		164	
Net cash (used in)/generated from investing activities			(1,198)		164
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(17,925)		(152,720)
Cash and cash equivalents at beginning of year			358,270		510,990
Cash and cash equivalents at end of year			340,345		358,270

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Heart of Glass St Helens Ltd is a company limited by guarantee and a registered charity in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are set out in the Trustees' Report on page 2.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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. 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 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.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds.
- Expenditure on charitable activities.
- Other expenditure represents those items not falling into the categories above.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 6.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	50% straight line
Computers	33.33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 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.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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 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.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	997	-	997	-	-	-
Government grants received	-	-	-	5,774	-	5,774
Donated goods and services	-	11,347	11,347	-	33,891	33,891
	997	11,347	12,344	5,774	33,891	39,665

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Charitable activities

	National portfolio Creative People and Places		Total/National portfolio 2023	Creative People and Places		Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Ticket sales	15	1,274	1,289	12	-	12
Consultancy fees	4,260	6,243	10,503	4,405	20,500	24,905
Grants receivable	427,570	411,117	838,687	448,198	199,052	647,250
	431,845	418,634	850,479	452,615	219,552	672,167
	=====	=====	=====	=====	=====	=====
Analysis by fund						
Unrestricted funds	360,913	7,517	368,430	418,857	500	419,357
Restricted funds	70,932	411,117	482,049	33,758	219,052	252,810
	=====	=====	=====	=====	=====	=====
	431,845	418,634	850,479	452,615	219,552	672,167
	=====	=====	=====	=====	=====	=====

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Charitable activities	(continued)					
	National portfolio Creative People and Places		Total/National portfolio Creative People and Places		Total	
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Grants receivable						
Arts Council England	356,440	383,652	740,092	371,612	149,252	520,864
St. Helens Council	-	-	-	-	15,000	15,000
Torus Foundation	-	5,000	5,000	-	29,000	29,000
Esme Fairbairn Foundation	63,800	-	63,800	67,875	-	67,875
Knowsley Metropolitan Borough Council	-	20,000	20,000	-	-	-
Other	7,330	2,465	9,795	9,711	4,800	14,511
	<u>427,570</u>	<u>411,117</u>	<u>838,687</u>	<u>448,198</u>	<u>199,052</u>	<u>647,250</u>

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	1,135	164

5 Charitable activities

	2023 £	2022 £
Staff costs	305,280	194,131
Programme expenditure	220,722	313,871
Evaluation and development	46,936	21,825
Marketing and communications	34,736	43,240
In kind sponsorship and expenditure	11,347	33,891
	619,021	606,958
Share of support costs (see note 6)	232,762	238,596
Share of governance costs (see note 6)	14,411	13,205
	866,194	858,759
Analysis by fund		
Unrestricted funds	383,601	402,912
Restricted funds	482,593	455,847
	866,194	858,759

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	152,241	-	152,241	194,878	-	194,878
Depreciation	4,493	-	4,493	6,175	-	6,175
Premises costs	5,978	-	5,978	5,353	-	5,353
Computer costs	5,241	-	5,241	3,464	-	3,464
Telephone	4,237	-	4,237	3,449	-	3,449
Legal and professional	26,584	-	26,584	8,323	-	8,323
Insurance	2,950	-	2,950	2,639	-	2,639
Bank charges	681	-	681	796	-	796
Staff training	13,441	-	13,441	3,087	-	3,087
Printing, stationery and postage	637	-	637	488	-	488
Other staff expenses	10,019	-	10,019	8,273	-	8,273
Office expenses	6,260	-	6,260	1,671	-	1,671
Audit fees	-	13,517	13,517	-	11,588	11,588
Regulatory fees	-	894	894	-	1,617	1,617
	<u>232,762</u>	<u>14,411</u>	<u>247,173</u>	<u>238,596</u>	<u>13,205</u>	<u>251,801</u>
Analysed between						
Charitable activities	<u>232,762</u>	<u>14,411</u>	<u>247,173</u>	<u>238,596</u>	<u>13,205</u>	<u>251,801</u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year (2022: £Nil). Reimbursed travel expenses totaled £636 (2022: £799) relating to 3 Trustees (2022: 3)

The total amount of employee benefits received by key management personnel is £171,173 (2022: £191,182).

The charity considers its key management personnel to comprise the Director, Deputy Director, Head of Finance and Operations, Head of Programme, and Head of Marketing & Communications.

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Administration	5	4
Service delivery	11	10
Total	<u>16</u>	<u>14</u>

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	410,147	348,204
Social security costs	36,892	31,618
Other pension costs	10,482	9,187
	<u>457,521</u>	<u>389,009</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023 Number	2022 Number
£60,001 to £70,000	1	-
	<u>1</u>	<u>-</u>

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 April 2022	13,252	29,474	42,726
Additions	-	2,333	2,333
	<u>13,252</u>	<u>31,807</u>	<u>45,059</u>
At 31 March 2023	13,252	31,807	45,059
Depreciation and impairment			
At 1 April 2022	13,251	25,592	38,843
Depreciation charged in the year	1	4,492	4,493
	<u>13,252</u>	<u>30,084</u>	<u>43,336</u>
At 31 March 2023	13,252	30,084	43,336
Carrying amount			
At 31 March 2023	-	1,723	1,723
	<u>-</u>	<u>1,723</u>	<u>1,723</u>
At 31 March 2022	1	3,882	3,883
	<u>1</u>	<u>3,882</u>	<u>3,883</u>

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11	Debtors	2023	2022
		£	£
	Amounts falling due within one year:		
	Trade debtors	233	3,072
	Other debtors	-	1,818
	Prepayments and accrued income	248	7,308
		481	12,198
12	Creditors: amounts falling due within one year	2023	2022
		£	£
	Trade creditors	12,415	17,788
	Accruals and deferred income	17,861	42,054
		30,276	59,842

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		Balance at 31 March 2023		
	Balance at/incoming resources	Resources expended	Balance at/incoming resources	Resources expended			
	1 April 2021	1 April 2022	1 April 2022	31 March 2023			
	£	£	£	£	£		
Arts Council England - Creative People and Places							
St Helens MBC - CPP3	92,725	149,252	(241,977)	-	383,652	(339,792)	43,860
	-	5,000	(5,000)	-	-	-	-
Torus Foundation - CPP3	-	29,000	(16,318)	12,682	5,000	(17,682)	-
National Lottery Community Fund - CPP3	-	4,800	-	4,800	-	(4,800)	-
Homotopia	-	1,000	(1,000)	-	1,000	(1,000)	-
SHMBC - Culture Hub CPP3	-	10,000	(5,000)	5,000	-	(5,000)	-
I Will - YP Conference	3,359	-	(3,359)	-	-	-	-
Jerwood Arts - Writer in Residence	-	8,711	(8,711)	-	732	(732)	-
Paul Hamlyn Foundation	57,987	-	(57,987)	-	-	-	-
SHMBC - Shaw Street Floor Mural	-	20,000	(20,000)	-	-	-	-
Esmee Fairbairn Foundation	-	9,875	-	9,875	63,800	(73,675)	-
Donated services	-	33,891	(33,891)	-	11,347	(11,347)	-
Arts Council England - Cultural Recovery Fund	27,432	15,172	(42,604)	-	-	-	-
Other	-	-	-	-	1,465	(1,465)	-
British Council Malaysia	-	-	-	-	6,400	(5,600)	800
Necessity - Suicide Chronicles	20,000	-	(20,000)	-	-	-	-
Knowsley Metropolitan Borough Council	-	-	-	-	20,000	(20,000)	-
Torus - Time for Tea	1,500	-	-	1,500	-	(1,500)	-
	203,003	286,701	(455,847)	33,857	493,396	(482,593)	44,660

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Restricted funds

(continued)

Arts Council England - Creative People and Places

Supported by a local consortium we deliver the Creative People and Places programme in St Helens undertaking a series of residencies and commissions with local community groups to build arts engaged audiences in the town and to embed arts and arts-led commissioning in the borough's strategic decision-making.

St Helens MBC - CPP3

Following our successful work with St Helens MBC during the pandemic we received further funds to continue our work with artist Lou Chapelle and University of the Third Age St Helens alongside residents at Foundry Wharf exploring human feelings of connection and togetherness.

Torus Foundation - CPP3

Working in partnership with Torus we commissioned several internationally renowned artists to work with communities within Parr, St Helens, to activate their shared spaces and landscapes with striking new murals.

National Lottery Community Fund - CPP3

Working with artist Rudy Locwe and communities of people who were shielding during the pandemic, the group will create a new piece of art in the form of a 'bus wrap' to be exhibited on a local bus in St Helens.

Homotopia

Artist Emma Colbert has worked with the local LGBTQ+ community in St Helens to create a 'bus wrap' that celebrates their identity.

SHMBC - Culture Hub CPP3

Working in partnership with Culture Hubs we commissioned several internationally renowned artists to work with communities within Parr, St Helens, to activate their shared spaces and landscapes with striking new murals.

I Will - YP Conference

Following the Children's Charter in 2019, and in consultation with I Will we continued to work with the schools to create a publication 'The Book of St Helens' with artists Andy Field and Beckie Darlington. The book is a guide made by children for adults, allowing them to see St Helens through their eyes.

Jerwood Arts - Writer in Residence

We were chosen as a Host Organisation in the Weston Jerwood Creative Bursaries 2020-22 (WJCB) which was delivered by Jerwood Arts along with People Make It Work, to support early career practitioners. Through the programme our Writers in Residence were able to access training, coaching and a network of other bursary recipients.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Restricted funds

(continued)

Paul Hamlyn Foundation

The vision of Young Hearts was to address challenges of provision with young women in St Helens via a bespoke and socially engaged approach to developing collaborative arts activities with young women. We worked with two artists, Sophie Mahon and Kate Hodgson, to develop two projects with young women to explore co-producing, co-commissioning and the creation of new artworks reflective of young women's experiences of growing up and living in St Helens.

SHMBC - Shaw Street Floor Mural

Working in partnership with St Helens MBC, we commissioned the artist known as Fandango Kid to work with members of Change Grow Live St Helens, to create a striking new floor mural for St Helens town centre. Entitled 'Together in Love And Courage' this bold and vibrant floor mural reflects themes of resilience and overcoming extreme adversity.

Esmee Fairbairn Foundation

Following the growth in our critically programme and conversations within the sector we have received funding to engage an experienced consultant to test feasibility of a membership offer and create a professional development programme for stakeholders working nationally in social arts practice.

Arts Council England - Cultural Recovery Fund

Administered by Arts Council England, the Cultural Recovery Fund was established by the UK Government to support cultural organisations through the Covid-19 pandemic. The fund enabled us to find new ways to deliver our work, including transferring the full delivery of The Northern Faculty of Social Arts Practice online, setting up our staff team for effective home working, conducting a digital audit of our work as well as supporting staff training on equality and diversity in the workplace.

Necessity - Suicide Chronicles

This fund supported the development of Chronicle Three: Full of Grace. A film created by and about Pete Johnson, with artist Mark Storer and a group of other artists, telling the story of how the suicide of his mother impacted Pete's life. The Suicide Chronicles seeks to develop a collective, creative language to share the infinitely complex and multi-layered experience of suicide.

Knowsley Metropolitan Borough Council

We received £20,000 from Knowsley Borough Council to develop new work as part of their Arts & Cultural neighbourhoods programme to develop work with artists and communities in Halewood - a ward of Knowsley. The focus of this work is artist support, community consultation and public engagement and forms part of their ambitions to develop and support work through their cultural programme in towns and villages across the borough.

Torus - Time for Tea

Following the Madlove Take Over in November 2019 we received funds from Torus Housing to support ongoing work with the participants from Clock Face in St Helens who collaboratively created a tea blend as part of the festival.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Restricted funds

(continued)

British Council Malaysia - Commissions Programme

Supported by the British Council, we have developed a new artist led research commission with the Artist Youngsook Choi, exploring ecological grief and sites or ecological destruction locally in the Northwest of England and internationally. British Council support particularly assisted the international travel aspect of the project which has seen us forge relationships with communities and organisations in Malaysia as part of a three year research and development project which will culminate in the presentation of a new artwork.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021	Resources expended	Transfers	Balance at 1 April 2022	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£
Arts Council England - NPO	78,446	-	40,733	119,179	-	4,197	123,376
Arts Council England - Co-Creation	2,199	(2,199)	-	-	-	-	-
Esme Fairbairn	28,820	(23,987)	-	4,833	(4,833)	-	-
Staffing	25,405	-	4,070	29,475	-	(29,475)	-
Street Hunt							
Book Sales	128	-	-	128	(128)	-	-
	<u>134,998</u>	<u>(26,186)</u>	<u>44,803</u>	<u>153,615</u>	<u>(4,961)</u>	<u>(25,278)</u>	<u>123,376</u>

The trustees have set aside the sum of £123,376 for the purpose of programme delivery in 2023/24.

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Tangible assets	1,723	-	1,723	3,883	-	3,883
Current assets/(liabilities)	265,890	44,660	310,550	276,769	33,857	310,626
	<u>267,613</u>	<u>44,660</u>	<u>312,273</u>	<u>280,652</u>	<u>33,857</u>	<u>314,509</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

In the opinion of the trustees there is no ultimate controlling party.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17	Cash generated from operations	2023	2022
		£	£
	Deficit for the year	(2,236)	(146,766)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(1,135)	(164)
	Depreciation and impairment of tangible fixed assets	4,493	6,175
	Movements in working capital:		
	Decrease in debtors	11,717	26,109
	(Decrease) In creditors	(29,566)	(38,238)
	Cash absorbed by operations	(16,727)	(152,884)
		=====	=====
18	Analysis of changes in net funds		
	The charity had no debt during the year.		

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

HEART OF GLASS ST HELENS LIMITED

England & Wales - Charity number 1179366

Accounts

Charity registration number 1179366

Company registration number 9812411 (England and Wales)

HEART OF GLASS ST HELENS LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

HEART OF GLASS ST HELENS LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J E Carruthers	
	P P Hogan	
	J Jones	
	H Firth	
	S M Stubbs	
	D M Foster	
	G J Pennington	
	J Rowlands	
	J P Whaling	
	J E Samuels	(Appointed 16 February 2022)
	A G Osundeko	(Appointed 16 February 2022)
	H R Hathiwala	(Appointed 16 February 2022)
Secretary	K Dempsey	
Charity number	1179366	
Company number	9812411	
Registered office	11 Haydock Street	
	St Helens	
	Merseyside	
	WA10 1DD	
Auditor	Mitchell Charlesworth (Audit) Limited	
	3rd Floor	
	5 Temple Square	
	Temple Street	
	Liverpool	
	Merseyside	
	L2 5RH	

HEART OF GLASS ST HELENS LTD

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HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees (who are also the directors of the company for the purposes of company law) present their report together with the audited accounts of the charity for the year ended 31st March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Companies Act 2006 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 on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

Heart of Glass is an agency for collaborative and social arts practice based in St Helens, Merseyside.

Our charity objects ("Objects") are specifically restricted to the following:

To advance the education of the public in the arts and in particular collaborative arts, contemporary visual arts, performance, music, drama, poetry, craft, media arts and all other associated arts of the highest quality and calibre by:

- encouraging and developing public participation in these artforms by the presentation of artworks, commissions, concerts, performances, exhibitions and festivals in the Borough of St Helens primarily, and in the North West of England region, nationally and internationally;
- supporting community well-being and capacity-building in St Helens through commissioning of collaborative arts projects addressing issues of place, community and equality and inclusion; and
- promoting, supporting and developing the creative community of St Helens and the understanding of collaborative arts practice nationally and internationally.

We support artists and communities in the broadest sense to embark on creative journeys together and make Great Art. Our core values, philosophy and approach as an organisation is founded on co-production with communities and artists. People, both individually and within communities, are central to both our thinking and practice. We are interested in building communities of enquiry, in sharing skills and experience, and placing art in direct interaction with all areas of life that form society.

The results of this work ranges from theatre to visual art, and everything in between. Sometimes the results are dazzling public shows, sometimes they're quietly disruptive performances and often they're both! The work always creates the possibility, through shared art making, to imagine and express new futures and other ways of being.

We work across all sorts of art forms with artists who share our vision and commitment. We also support artists and practitioners through collaboration, professional development opportunities and our annual With For About conference.

Our strategic aims as an organisation are:

- To create transformative and ambitious Art in collaboration with communities in areas of low arts engagement or from protected characteristic groups
- To become a centre for knowledge production in the field of collaborative and social arts practice
- To grow audiences for collaborative and social arts practice locally, regionally and nationally
- To create opportunities for learning and professional development to grow our organisation's resilience.

Public benefit

The trustees have had due regard to the guidance published by the Charity Commission on public benefit when exercising any powers or duties to which the guidance is relevant.

Strategic report

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2022*

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance

2021/22 was in some ways similar to the previous, with many stops and starts. The early part of the financial year saw us still in lockdown, with many of the team on furlough. We also saw a sharp increase in the effects of Covid-19 and other external factors on our team and extended workforce. Throughout the year our organisation continued to pivot and change where we could, which sometimes meant pressing pause. However, we were resolute that social distance did not mean social retreat. We continued working remotely with our community and gathered regional partners to support artists and communities to make work. This involved maintaining our commitment to deliver projects that had extended timelines due to working around restrictions, alongside the development of new projects.

Financially, we weathered the storm of the pandemic relatively well whilst maintaining our commitment to paying all freelance contracts even if we had to pause or cancel projects. We were able to do this whilst also maintaining our reserves. Due to the pandemic we carried forward a considerable amount of funding from 2020/21 which had subsequent impact on delivery plans and organisational timelines this financial year. As such, we had to put a long pause on some work streams that had been planned but were not yet delivered in order to make way for delivering what was already in motion at the start of the year. This also impacted on our ability to attract funds from new partners and funders; pausing applications in lieu of prioritising delivery of existing projects.

During the pandemic we shifted to an 'action research' model across our programmes. In many ways, this time consolidated our practice: strengthening our commitment to 'making art as if the world matters'. Resisting pressures to quickly create a digital offer, we were determined to act responsively to local needs and work even more deliberately from a place of care. And, in the absence of being able to be in the same space, we found possibilities for people to be together in new ways.

Existing projects were re-crafted in collaboration with participants. Our elders, together with the artist/host of their regular 'get-together', learned how to create a welcoming online space. Our primary pupils and teachers re-configured their Changing the World project to invite all young people to contribute thoughts on shaping a better world. Our 'for migrants by migrants' podcast responded to increased feelings of isolation by extending their offer of friendship and companionship to the wider community. Local black artists and activists led us in responding to pressing and immediate global events and, listening to the needs of artists from marginalised communities for spaces to develop and expand their practice, we re-envisioned Faculty North, our alternative art school pilot, as an online offer.

The year began with many unknowns, but through our approach we planted new seeds, fostered, and cared for new relationships, and ended the year with growth across our programmes that we look forward to nurturing in the years to come.

We hope that over the following pages you can get a sense of the breadth of our work and our achievements throughout the year.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Commissions and residencies

We commission artists and communities to collaboratively produce new contemporary artworks, working across artforms. Quality of process and product is paramount to us and we benchmark our work against best practice nationally and internationally. Our work manifests itself in a range of community locations, locally, regionally, and nationally and we prioritise audiences and areas of low arts engagement.

Example works we have produced this year include:

- ***The Mic Drop - Many Hands One Heart with Larry Achiampong***

The Mic Drop is a collaborative podcast with the sole purpose of creating a space 'for migrants by migrants'; exercising agency and exchange through a shared space of collective thinking, storytelling and debate. Throughout this year the group produced Season 3 of the podcast covering a range of subject matter from looking at religious structures and LGBTQ+ rights, the campaigns of These Walls Must Fall, Pronoun Day, personal stories from new members, as well as campaigning around recent Home Office announcements.

In October we shared Many Poems One Heart, a new commissioned publication created by the group with poet Day Mattar and illustrations by Millie Chesters.

- ***The Suicide Chronicles – YMCA and Pete Johnson with Mark Storer***

Continuing our 12 year journey with Mark Storer, during this year we presented the film Chronicle Two: Stand Firm Compassion in Griffin Wood to a series of spell-bound audiences. Chronicle Two: Stand Firm Compassion was made at a time where in society we cannot hide from the devastating effect of the systematic deconstruction of the caring society and the decimation of the caring professions through chronic underfunding. Created pre pandemic, Stand Firm Compassion is a meditation on what it is to be a professional carer, a first responder working in this context. It brings into sharp relief the human cost not only to the people in their care, some of whom take their own lives, but over a period of time the effect it has on the workers themselves. Post lockdown many of us are grieving. Our ability to continue to care is vital.

"...a compelling piece of art which works through a series of images—people working together to cradle a fragile cardboard home with the same tenderness they would a warm, human body; a house reduced to ashes; a box which visually operates as a physical box of belongings and perhaps also a coffin. These workers hold each other, and in the process, they hold tight the memory of those who might otherwise be forgotten. The film is exceptional in the way it makes manifest the care that goes into being a professional caregiver. The way they try so hard to catch us when we fall. The pandemic has made that abundantly clear in its focus on front-line workers, and its context adds an extra layer to Stand Firm Compassion. Like all the most interesting art, it shifts and transforms to mirror current circumstances and not just those in which it was made."

Lyn Gardner on Chronicle Two: Stand Firm Compassion

We also produced, filmed and shared Chronicle Three: Full of Grace:

"Two days ago, (March 2022) I travelled north to a fantastic community cinema in St Helens, the town where the Suicide Chronicles was conceived, to watch a screening of the final work. I sat through it a total of 3 times, with a small audience for each showing. I noticed different elements on each occasion and was touched by its representation of my truth across its darkness, delicacy, complexity, hope and love. It has been an honour to work alongside Mark and Emily and everyone from the Heart of Glass arts agency. It has been a privilege to be able to explore my truth with such care from all involved. Full of Grace is a conversation with myself but also to all that matter to me."

Pete Johnson, our collaborator for Chronicle Three has blogged about his experience of making the work here: <https://onestepforwardslowlygently.blog/2022/03/13/full-of-grace/>

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

- ***The Pip Tapes – Disability activists with Gemma Nash***

The PIP Tapes explores the journey of disability rights, the role of the cassette tape in crip culture and its use as a tool of resistance and record. Through the commission Gemma exchanged cassette tapes with disability activists around the history of disability activism in England and she created a series of remixes collaborating with artists Gill Crawshaw, Calum Perrin and filmmaker Alex Mannion-Jones which were shared on our website.

Later in the year Gemma collaborated with Deaf performance artist and BSL (British Sign Language) art guide Chisato Minamimura and film-maker Caroline Smith to develop a short film which experiments with the translation of remixed sound from The PIP Tapes narratives.

Children and young people

Within St Helens we deliver a programme of works with and for local children and young people through engagement with schools, colleges, partner organisations and through independent engagement with young people. Our work is aspirational and we give space for shared reflection on what impacts their lives and space for imagining different futures.

Example works we have produced this year include:

- ***The Book of St Helens – The School for Invisible Urbanists with Andy Field and Beckie Darlington***

In 2021 Andy and long term collaborator Beckie Darlington returned to St Helens to work with around 150 children from Ashurst Primary School, Broad Oak Community Primary School and Rainford C.E. Primary School to create 'The Book of St Helens'. It is a guide to the real and imagined sights of St Helens, places that the children love, places they wish could be better, stories of their own lives and the myths and urban legends that help shape the way they see and experience the town. In March 2022 'The Book of St Helens' won the Liverpool City Region Culture and Creativity Impact Award for Improving Education. The award celebrates the power and value of culture and creativity to achieve positive outcomes in education and learning.

- ***Young Hearts Programme – Young women of Parr, St Helens with Kate Hodgson and Sophie Mahon***

Funded through support from Paul Hamlyn Foundation, our multi-year Young Hearts Programme came to a close in 2021/22. The programme sought to give the young women of Parr the space to explore and reflect upon their experiences of growing up and living in St Helens. Working with artist Kate Hodgson the young women developed 'PARRTY', a zine for young women by young women. They took part in creative activities and conversations exploring themes of interest to them and together created the zine to be shared with friends, family and their local community. Working with artist Sophie Mahon, another group of young women worked on the 'I am me' project to co-create and select artworks for an exhibition that articulated a female experience of the local area. Through the project they developed their skills in different artforms including film, photography, poetry, sculpture, and installation. Through these creative mediums the group explored issues that are important to them and have supported one another to develop their creativity.

- ***The Talk Learning Resource - Marjorie H Morgan***

Following their production of 'The Talk' film which gave a brief insight into the personal impact of racism in the lives of Black young men in the UK Marjorie worked with Gabriel Morgan and Jazamin Sinclair to create 'The Talk' Learning Resource. This is a companion set of resources to the film that aims to equip teachers with the starting points for wider structured discussions around race and racism, especially in the UK. The resource consists of a teacher's information booklet, flash cards which contain information about 20 people who have made varying contributions to British society throughout history - yet they and their achievements have in a number of cases been overlooked or ignored - trivia cards, biography profiles and 4 short films.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

- ***Textbook – Teachers with Sarah Bailey***

Working with a select group of teachers from across the country over the year Sarah created 'Textbook' which has captured their vision for education in the future. Through this artist-led approach the group collaboratively explored the questions of: What is a school? Who makes schools work? How do those people work together? What is the role of a child in a school? What is the connection between schools and communities? 100 copies of our Textbook were produced and circulated to contacts across the country. Those who receive it are invited to join the conversation, leaving their own learning behind in the form of notes and drawings, before they too pass it in. Our aim is that Textbook weaves together everyday wisdom, social connection and expertise, slowing down discussion and allowing contributors time to think and record what resonates as particularly important to them.

Criticality programme

As a socially engaged organisation we are passionate about sharing our learning, supporting the growth and skills of artists and producers, and contributing to the conversation of what it means to create art with communities. Our criticality programme spans our annual conference, professional development programme, networking and sector leadership, and producing critical writing to share with the sector. Highlights of our 2021/22 programme were:

- ***Northern Faculty of Social Arts Practice - Practitioners with In Situ, Chrissie Tiller and Kerry Morrison***

Building upon our successful pilot completed in 2016 we delivered our online 'Faculty' programme from January to July 2021 to 40 artists/creative practitioners. Through a series of online presentations, led by experienced practitioners, and critical working groups, supported by mentors/convenors, the cohort were able to develop their ideas, reflect on their own practice and develop their skills through the modules of; Context and Discourse; Practice and Skills; Ethics, Ethos and Politics; Planning and Presenting a Project; and Self-care and Survival. We commissioned a full study and report of this programme of activity undertaken by Dawn Cameron, of Cameron Armstrong consultancy and it provided us with valuable insights into the experience of practitioners engaged with this type of practice and some of the professional development gaps not currently being addressed by the sector which we will take forward as we develop our learning programme.

- ***Women Working Class - Practitioners with Fox Irving***

Women Working Class is a working group for all identifying Women from Working / Benefit / Under / Council Class backgrounds led by Fox Irving. Originally launched in 2020 with a South East group hosted by the Live Art Development Agency, we have supported Fox to develop a new working group in the North West. Harkening back to the feminist consciousness-raising groups of the 1970s, this group hosted an ongoing conversation among artists and producers to deconstruct hierarchies of space in the landscape of art by sharing their experiences and strategies, dreams and schemes, theories and knowhow. The group was able to imagine/practice ways for art spaces to better serve class diverse artists doing groundbreaking, world-changing work; discuss how issues of class influence what we make; and explore what their relationships are to just being and surviving in the art world and how it can liberate them to do the radical. Through our support the group continued to host public and online events, and developed a series of online resources created by the group, including a dynamic podcast experience.

- ***Conversations Over a Brew***

'Conversations Over A Brew' is our podcast series of intimate recorded conversations exploring the stories of the people we make art with. The collection is a library of diverse projects that talk about the behind the scenes reality of their creation, the shared collective moments and the learning that has happened that is not often shared. This podcast series is about the power of listening and conversation, and how making art can bring us together and create change.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

- **Critical writing**

We have been working with Chrissie Tiller to rework our 10 year vision. Chrissie has spent time with our board, leadership and staff team through interviews and away days to bring together a refreshed and responsive 10 year vision for the organisation that will form a foundation for our work going forward. This vision document will form the basis of setting out a clear pathway for the organisation from 2022 to 2032. We hope to be able to publish this in Autumn 2022.

- **Networking and sector leadership**

Throughout the year we have made presentations at conferences and training events, sharing our experiences of working within the field of socially engaged practice. Events have included:

- Ireland-Northwest Cultural Corridor - Conference with Liverpool and Manchester Metro-Mayors in Dublin
- Department for Culture, Media and Sport - Round table post-pandemic discussions
- Arts Council England - Round table post-pandemic discussions

We maintain membership of various networks including Change Creation, Co-Creating Change, a-n, Artworks Alliance, Social Art Network and March for the Arts to name a few.

Strategic Projects

Creative People and Places

During 2021/22 we were successful in our application to expand Creative People and Places into Knowsley, through becoming a part of Arts Council England's Creative People and Places Portfolio, giving us the opportunity to extend our impact and further test our methodologies. Throughout the year we have been working with a range of new partners in Knowsley to develop and devise a 3 year programme of work built on the principles of 'Town As Arts Centre'. This new funded £1million programme begins on 1st April 2022 and will see us working with communities and artists across St Helens and Knowsley building new programmes and presenting new work in non-traditional arts spaces.

Our programme in St Helens has continued to engage with a range of community groups and present our work to new audiences. Programme highlights included:

- **The Connections Projects: You Make Me Feel Good - U3A St Helens and residents from Heald Farm Court with Lou Chapelle**

Through a series of drawing, animation and movement sessions the contributors, Lou and guest artists Laura Spark, Scott Farlow and Gemma Atkinson created moments, connections, and reflections on what it meant to be someone shielding during the COVID-19 pandemic. The project aimed to give form to our feelings about human connection, something most of us missed so much during the pandemic. When something so banal, yet so crucial for our happiness and sense of self, is taken away from us, it makes us re-evaluate what's important for us as individuals but also as a society. Family, friends, work colleagues, members of a group, acquaintances, neighbours and passers-by are all part of a web that defines who we are, and without it we can feel lost and incomplete.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

- **Various Murals - the residents of Parr with Nomad Clan, Holy Spirit School with Billy Colours and Cathy Cross, SHAP with Faunagraphic and Liz von Graevnitz, and Change Grow Live St Helens with The Fandango Kid**

Through support from Torus Foundation, and beginning in Spring 2021, we brought together residents in Parr, St Helens with internationally acclaimed street art duo Nomad Clan to design two murals ('Follow the Light' and 'Keep Growing Keep Going'), reflecting the area's rich industrial heritage and its strong community spirit.

Billy Colours collaborated with artist Cathy Cross to deliver a series of workshops with Holy Spirit School in Parr. Children and teachers explored their local area, their place within it and where they see themselves in the future. These huge subjects uncovered images and concepts which Billy brought together with her bold and colourful style to create a final mural ('Grow Up') design.

Young people and staff from SHAP worked with mural artist Faunagraphic (Sarah Yates) and artist Liz von Graevnitz to develop a mural to cover an entire Torus Homes building on Tickle Avenue in Parr. Through workshops the group explored ideas about the local environment and urban nature, creating their own canvases and designs which were displayed for visitors to the SHAP building. From these designs Sarah developed 'Sphere of Nature' a beautiful mural full of flora and fauna that has transformed the building's grey facade into a verdant paradise for the imagination.

Feedback from the murals was great and led to a collaborative commission with St Helens Council, with support from the European Regional Development Fund, and Change Grow Live St Helens CGL to create a large-scale floor mural ('Together in Love and Courage') by critically acclaimed artist The Fandango Kid.

Partnerships

Throughout this year we have continued to grow our partnership base both locally, regionally, nationally and internationally; strengthening our role as a leader in the field of socially engaged arts practice.

In 2021/22 we worked in partnership with many organisations including:

- Funders – Arts Council England, Esme Fairbairn Foundation, Paul Hamlyn Foundation, The National Lottery Community Fund, Torus Foundation, and St Helens Borough Council;
- Community Partners - Change Grow Live, St Helens, SHAP, Many Hands One Heart at Sahir House, U3A St Helens, Heald Farm Court, YMCA St Helens, St Helens College, Derbyshire Hill Community Centre, and Buzz Hub;
- Education Partners - LCEP St Helens, Primary Arts Network, Ashurst Primary School, Broad Oak Community Primary School, Holy Spirit School and Rainford C.E. Primary School; and
- Arts Partners - Homotopia, In Situ, Battersea Arts Centre, Wonder Arts, MD Creatives, and Jerwood Arts.

Promoting equality, diversity and inclusion

Our ambitions and commitments to equality, diversity and inclusion are articulated in the following values:

- we recognise and value the cultural diversity that exists in society
- we are wholly committed to promoting equity, and it is our intention that all people should be treated with respect, courtesy, dignity and integrity whilst involved in activities with us
- we actively seek to improve the quality of our services, communications and facilities to serve the differing needs of those we engage with, removing barriers to access
- we aim to avoid or remove any unfair and/or discriminatory practices within our organisation and delivery programmes
- we actively oppose all forms of discrimination; and
- we are committed to taking positive steps to remove barriers to participation and access, so that everyone in our community may enjoy and benefit from our programmes of work.

We recognise as an organisation we are on a constant journey of improvement and we encourage conversations and feedback. Throughout 2021/22 we have been working with an Inclusive Arts Engagement Consultant, AMIOKAA, to reflect on our programmes, and how we work in order that we are removing barriers for how people can engage with us as an audience member, a collaborator or as a member of staff.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Environmental impact

During 2021/22 we spent time reflecting on the role we play in influencing behaviour and turning the tide on our environmental impact. We recognise there is a global climate crisis and as an organisation we have a vital role to play in changing how we operate, reducing our carbon footprint and influencing the actions of others. We believe that we have a responsibility to care for and protect the environment in which we operate through delivering our work in an environmentally sustainable and ethical manner. We are fully committed to improving environmental performance across all of our activities, and will encourage our partners and members of the wider community to join us in this effort.

We have established an Environmental Working Group within the organisation and have nominated 2 Environmental Champions, whom throughout the year undertook detailed training to improve their knowledge and understanding. Our intention is for all staff to attend Carbon Literacy training and to develop a clear cross-organisational action plan to reduce our carbon footprint.

Plans for the future

We are an organisation that champions people, place and practice, and we will continue to create unique and ambitious opportunities for diverse communities to take part in the making of dynamic new work which will animate underrepresented places, and through partnership working build upon community and place-based assets and strategies. Our ethos and programmes of work directly deliver against the 10-year aims of Arts Council England's Let's Create strategy and as such we are confident in our position as an organisation in receipt of their national portfolio funds beyond 2023.

Through our NPO funding we will continue to deliver a programme of local (Liverpool City Region) and remote (National) commissions, public events in real-life and in the digital sphere, and artist development through residencies and our learning offer. Through our Creative, People and Places funding we will deliver our TELL STORIES THAT MATTER programme, creatively reigniting the boroughs of St Helens and Knowsley, building on their distinctive personalities and social fabrics to co-create engaging artworks.

Throughout our work we are keen to continue exploring ways to creatively address the themes that concern our communities, such as Climate, Migration, Social and Disability Justice. We will do this by creating projects which enable everyone to share their different knowledge and experience of this world, and create spaces to wonder collectively how we might unlearn or undo those things that have brought us to where we are, and then find creative ways to work together to imagine different futures.

Alongside this we will continue to develop our own capacity as an organisation through specialist training and development programmes, working with our knowledgeable board, with relevant lived and professional experience, to create programmes of work and an organisation that reflect our values of Care, Collaboration and Challenge.

Financial review

Total income for the year 2021/22 amounted to £711,996 (2021: £1,025,235). Expenditure amounted to £858,759 (2021: £883,330) resulting in the year ending with an overall deficit of £146,763 (2021: surplus £141,905) representing a deficit on restricted funds of £169,146 and a surplus on unrestricted funds of £22,383. The final balance on unrestricted funds is £280,652 (2021: £258,369).

Reserves policy

The Board of Trustees agreed to maintain unrestricted financial reserves to a level which covers 16 weeks of core operational costs; covering NPO and core staff salaries and administration costs. The reserves level will be monitored every quarter by the Board of Trustees and the policy and reserves target will be reviewed annually or whenever there are significant changes in staff hours or numbers. On 1st April 2022 this reserves amount was £153,165. The value of current unrestricted reserves excluding designations as at 31st March 2022 was £127,037.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Investment powers and policy

Our investment policy is to invest our monies not immediately required for our charitable purposes in or upon such investments, securities or property as may be thought fit, subject to conditions imposed or required by law.

Risk management

The Risk Register is one of the key documents in our organisational business plan. Being aware of risks facing the organisation is critical to ensuring that we can grow, develop and become a sustainable part of the nation's creative ecology. We have implemented a risk register, which captures known risks to the organisation across the areas of; programme delivery, governance, human resources, financial management, funding, legal and national standards and policy, information communication technology, communications and marketing, equipment and assets, and external influences.

Each risk is assessed on its likelihood and impact and given a severity rating between 1 and 9. They are also attributed to an owner within the organisation who is responsible for managing the risk through identified mitigating and contingent actions. Risks will stay open on the risk register until they have been fully mitigated or negated. The risk register is monitored by the Board of Trustees who ensure that known risks are well managed and who support the leadership team in identifying new risks to the organisation as they occur.

Our organisational policy on risk management is to:

- follow best practice in designing our risk management framework
- encourage well-managed taking of risk to deliver business objectives
- provide staff with policies and procedures necessary to manage risk
- embed risk management in the day-to-day business
- identify and prioritise risk using the risk management methodology
- regularly monitor major risks at executive level, and
- achieve continuous improvement in risk management.

Structure, governance and management

Trustees of the charity

The directors of the charitable company are the Trustees for the purposes of company law. The Trustees who have served during the year, resigned within the year, and since the year end are detailed on page 1.

J E Carruthers	
S A Grindrod	(Resigned 24 November 2021)
P P Hogan	
J Jones	
H Firth	
T M Rowlands	(Resigned 24 November 2021)
S M Stubbs	
J C Tormey	(Resigned 24 November 2021)
D M Foster	
G J Pennington	
J Rowlands	
J P Whaling	
J E Samuels	(Appointed 16 February 2022)
A G Osundeko	(Appointed 16 February 2022)
H R Hathiwala	(Appointed 16 February 2022)

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Recruitment and appointment of Trustees

Trustees are recruited to our organisation based on skills, experience and knowledge. The Board of Trustees conduct a regular skills audit, identifying strengths and weaknesses within the board. Open recruitment occurs to fill identified gaps for Trustee vacancies.

Trustees are appointed at the Annual General Meeting (AGM). Trustees may appoint a person willing to act as an additional trustee before an AGM is held: however, their continuation as a trustee must be ratified at the next AGM. As detailed within our Memorandum and Articles of Association, one third of the Trustees must retire at each AGM but may seek re-election by members of the charitable company attending the meeting (in-person and by proxy). No person under the age of 18 may be appointed as a Trustee.

Organisational structure

The Board of Trustees, which shall have no less than 3 members but not subject to a maximum number, administers the charity. They include the Chair, Vice-Chair and Treasurer. The Company Secretary may be a Trustee or a member of staff. The Board of Trustees appoint these roles at each Annual General Meeting. The full Board of Trustees meet at least 4 times a year and additionally in sub-committees covering areas of finance & audit and diversity & equality, which meet quarterly.

The Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity and deliver the approved aims and objectives as detailed within the organisation's strategic documents. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the Trustees, for the implementation of the strategic decisions at an operational level.

Induction of new Trustees

All new Trustees receive a thorough and structured induction with the Chief Executive and Chair:

- They are made aware of their legal responsibilities as a Charity Trustee and Company Director and are given access to a range of useful resources, such as the Charity Commission new Trustee guidance
- They are introduced to our organisation and given information on our organisational priorities, including our business plan and associated action plans, and the papers from the last two board meetings
- They are invited to visit our work, meeting with our staff team, freelance artists and participants to understand and experience our work first hand, and
- They are offered a Trustee Mentor and invited to attend training relevant to their role.

Remuneration of key management personnel

We have benchmarked our salaries and rates of pay with other UK arts organisations and as such our key management personnel are paid in accordance with this.

Governing document

The charity which is a company limited by guarantee is governed by its Memorandum and Articles of Association which were revised on 16th February 2022. All members have agreed to contribute the sum not exceeding £10 in the event of a winding-up. It is registered as a charity with the Charity Commission.

Related parties

There are no related parties.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Statement of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue its activities.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. The Trustees 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.

Trustees' statement of disclosure of information to the auditors

Each of the persons who is a Trustee at the date of approval of this report confirm in so far as they are aware that:

- there is no relevant audit information of which the charitable company's auditor is unaware, and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the auditors are aware of that information.

Auditor

Mitchell Charlesworth (Audit) Limited is willing to continue in office and a resolution for their reappointment will be proposed at the forthcoming Annual General Meeting

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report, including the strategic report, was approved by the Board of Trustees.



J Rowlands

Trustee

Dated: 21 September 2022

HEART OF GLASS ST HELENS LTD

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF HEART OF GLASS ST HELENS LTD

Opinion

We have audited the financial statements of Heart of Glass St Helens Ltd (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report and the strategic report prepared for the purposes of company law, is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

HEART OF GLASS ST HELENS LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF HEART OF GLASS ST HELENS LTD

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

HEART OF GLASS ST HELENS LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF HEART OF GLASS ST HELENS LTD

Extent to which the audit was considered capable of detecting irregularities including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- the charity's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and members of the Board of Trustees of their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

(i) The presentation of the charity's Statement of Financial Activities, (ii) the charity's accounting policy for revenue recognition; and (iii) the overstatement of salary and other costs. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and the Statement of Recommended Practice - 'Accounting and Reporting by Charities' issued by the joint SORP making body .

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included Safeguarding and Data Protection Regulations.

HEART OF GLASS ST HELENS LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF HEART OF GLASS ST HELENS LTD

Audit response to risks identified

As a result of performing the above, we identified the presentation of the charity's Statement of Financial Activities, revenue recognition and overstatement of wages and other costs as the key audit matters related to the potential risk of fraud. The key audit matters section of our report explains the matters in more detail and also describes the specific procedures we performed in response to those key audit matters.

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the Board of Trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Philip Griffiths (Senior Statutory Auditor)
for and on behalf of Mitchell Charlesworth (Audit) Limited

28 September 2022

Accountants
Statutory Auditor

3rd Floor
5 Temple Square
Temple Street
Liverpool
Merseyside
L2 5RH

HEART OF GLASS ST HELENS LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income from:							
Donations and legacies	2	5,774	33,891	39,665	71,193	57,395	128,588
Charitable activities	3	419,357	252,810	672,167	432,665	463,800	896,465
Investments	4	164	-	164	182	-	182
Total income		425,295	286,701	711,996	504,040	521,195	1,025,235
Expenditure on:							
Charitable activities	5	402,912	455,847	858,759	400,313	483,017	883,330
Net income/(expenditure) for the year/							
Net movement in funds		22,383	(169,146)	(146,763)	103,727	38,178	141,905
Fund balances at 1 April 2021		258,269	203,003	461,272	154,542	164,825	319,367
Fund balances at 31 March 2022		280,652	33,857	314,509	258,269	203,003	461,272

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HEART OF GLASS ST HELENS LTD

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		3,883		10,055
Current assets					
Debtors	10	12,198		38,307	
Cash at bank and in hand		358,270		510,990	
		<u>370,468</u>		<u>549,297</u>	
Creditors: amounts falling due within one year	11	<u>(59,842)</u>		<u>(98,080)</u>	
Net current assets			310,626		451,217
Total assets less current liabilities			<u>314,509</u>		<u>461,272</u>
Income funds					
Restricted funds	12		33,857		203,003
<u>Unrestricted funds</u>					
Designated funds	13	153,615		134,998	
General unrestricted funds		<u>127,037</u>		<u>123,271</u>	
			280,652		258,269
			<u>314,509</u>		<u>461,272</u>

The financial statements were approved by the Trustees on 21 September 2022



J Rowlands
Trustee

Company registration number 9812411

HEART OF GLASS ST HELENS LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	16		(152,884)		195,104
Investing activities					
Purchase of tangible fixed assets		-		(15,688)	
Investment income received		164		182	
Net cash generated from/(used in) investing activities			164		(15,506)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(152,720)		179,598
Cash and cash equivalents at beginning of year			510,990		331,392
Cash and cash equivalents at end of year			358,270		510,990

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Heart of Glass St Helens Ltd is a company limited by guarantee and a registered charity in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are set out in the Trustees' Report on page 2

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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. 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 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.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds.
- Expenditure on charitable activities.
- Other expenditure represents those items not falling into the categories above.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 6.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	50% straight line
Computers	33.33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 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.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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 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.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	-	-	-	6,210	-	6,210
Government grants received	5,774	-	5,774	64,983	-	64,983
Donated goods and services	-	33,891	33,891	-	57,395	57,395
	<u>5,774</u>	<u>33,891</u>	<u>39,665</u>	<u>71,193</u>	<u>57,395</u>	<u>128,588</u>

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Charitable activities

	National portfolio 2022 £	Creative People and Places 2022 £	Total 2022 £	National portfolio 2021 £	Creative People and Places 2021 £	Total 2021 £
Ticket sales	12	-	12	26	-	26
Consultancy fees	4,405	20,500	24,905	11,199	-	11,199
Grants receivable	448,198	199,052	647,250	612,893	272,347	885,240
	<u>452,615</u>	<u>219,552</u>	<u>672,167</u>	<u>624,118</u>	<u>272,347</u>	<u>896,465</u>
Analysis by fund						
Unrestricted funds	418,857	500	419,357	432,665	-	432,665
Restricted funds	33,758	219,052	252,810	191,453	272,347	463,800
	<u>452,615</u>	<u>219,552</u>	<u>672,167</u>	<u>624,118</u>	<u>272,347</u>	<u>896,465</u>

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Charitable activities

(Continued)

	National portfolio 2022 £	Creative People and Places 2022 £	Total 2022 £	National portfolio 2021 £	Creative People and Places 2021 £	Total 2021 £
Grants receivable						
Arts Council England	371,612	149,252	520,864	492,993	270,847	763,840
Paul Hamlyn Foundation	-	-	-	20,000	-	20,000
St. Helens Council	-	15,000	15,000	3,000	-	3,000
Other local authorities	-	-	-	4,300	-	4,300
Torus Foundation	-	29,000	29,000	-	-	-
Esme Fairbairn Foundation	67,875	-	67,875	58,000	-	58,000
Necessity - Suicide Chronicles	-	-	-	20,000	-	20,000
Other	9,711	4,800	14,511	14,600	1,500	16,100
	<u>448,198</u>	<u>199,052</u>	<u>647,250</u>	<u>612,893</u>	<u>272,347</u>	<u>885,240</u>

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	164	182
	<u> </u>	<u> </u>

5 Charitable activities

	2022 £	2021 £
Staff costs	194,131	181,681
Programme expenditure	313,871	309,832
Evaluation and development	21,825	24,100
Marketing and communications	43,240	32,715
In kind sponsorship and expenditure	33,891	57,395
	<u> </u>	<u> </u>
	606,958	605,723
	<u> </u>	<u> </u>
Share of support costs (see note 6)	238,596	267,476
Share of governance costs (see note 6)	13,205	10,131
	<u> </u>	<u> </u>
	858,759	883,330
	<u> </u>	<u> </u>
Analysis by fund		
Unrestricted funds	402,912	400,313
Restricted funds	455,847	483,017
	<u> </u>	<u> </u>
	858,759	883,330
	<u> </u>	<u> </u>

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	194,878	-	194,878	221,447	-	221,447
Depreciation	6,175	-	6,175	13,488	-	13,488
Premises costs	5,353	-	5,353	7,318	-	7,318
Computer costs	3,464	-	3,464	1,816	-	1,816
Telephone	3,449	-	3,449	2,194	-	2,194
Legal and professional	8,323	-	8,323	7,825	-	7,825
Insurance	2,639	-	2,639	2,423	-	2,423
Bank charges	796	-	796	695	-	695
Staff training	3,087	-	3,087	8,706	-	8,706
Printing, stationery and postage	488	-	488	254	-	254
Other staff expenses	8,273	-	8,273	196	-	196
Office expenses	1,671	-	1,671	1,114	-	1,114
Audit fees	-	11,588	11,588	-	10,118	10,118
Regulatory fees	-	1,617	1,617	-	13	13
	<u>238,596</u>	<u>13,205</u>	<u>251,801</u>	<u>267,476</u>	<u>10,131</u>	<u>277,607</u>
Analysed between						
Charitable activities	<u>238,596</u>	<u>13,205</u>	<u>251,801</u>	<u>267,476</u>	<u>10,131</u>	<u>277,607</u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year (2021: £Nil). Reimbursed travel expenses totaled £799 (2021: £Nil) relating to 3 Trustees (2021: Nil)

The total amount of employee benefits received by key management personnel is £191,182 (2021: 212,414).

The charity considers its key management personnel to comprise the Chief Executive, Executive Director, Head of Finance and Operations, Head of Development, Head of Programme and Head of Marketing and Communications.

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Administration	4	5
Service delivery	10	8
Total	<u>14</u>	<u>13</u>

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8	Employees	(Continued)	
	Employment costs	2022 £	2021 £
	Wages and salaries	348,204	364,487
	Social security costs	31,618	29,507
	Other pension costs	9,187	9,134
		<u>389,009</u>	<u>403,128</u>

There were no employees whose annual remuneration (excluding pension contributions) was more than £60,000.

9	Tangible fixed assets	Fixtures and fittings £	Computers £	Total £
	Cost			
	At 1 April 2021	13,252	31,297	44,549
	Disposals	-	(1,823)	(1,823)
	At 31 March 2022	<u>13,252</u>	<u>29,474</u>	<u>42,726</u>
	Depreciation and impairment			
	At 1 April 2021	11,229	23,263	34,492
	Depreciation charged in the year	2,022	4,152	6,174
	Eliminated in respect of disposals	-	(1,823)	(1,823)
	At 31 March 2022	<u>13,251</u>	<u>25,592</u>	<u>38,843</u>
	Carrying amount			
	At 31 March 2022	<u>1</u>	<u>3,882</u>	<u>3,883</u>
	At 31 March 2021	<u>2,022</u>	<u>8,033</u>	<u>10,055</u>

10	Debtors	2022 £	2021 £
	Amounts falling due within one year:		
	Trade debtors	3,072	-
	Other debtors	1,818	-
	Prepayments and accrued income	7,308	38,307
		<u>12,198</u>	<u>38,307</u>

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	17,788	42,200
Other creditors	-	4,405
Accruals and deferred income	42,054	51,475
	59,842	98,080

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£
Arts Council England - Creative People and Places	103,692	270,847	(281,814)	92,725	149,252	(241,977)	-
St Helens MBC - CPP3	-	-	-	-	5,000	(5,000)	-
Torus Foundation - CPP3	-	-	-	-	29,000	(16,318)	12,682
National Lottery Community Fund - CPP3	-	-	-	-	4,800	-	4,800
Homotopia	-	-	-	-	1,000	(1,000)	-
SHMBC - Culture Hub CPP3	-	-	-	-	10,000	(5,000)	5,000
I Will - YP Conference	5,000	-	(1,641)	3,359	-	(3,359)	-
Jerwood Arts - Writer in Residence	-	-	-	-	8,711	(8,711)	-
Paul Hamlyn Foundation	56,133	15,000	(13,146)	57,987	-	(57,987)	-
SHMBC - Shaw Street Floor Mural	-	-	-	-	20,000	(20,000)	-
Esmee Fairbairn Foundation	-	-	-	-	9,875	-	9,875
Donated services	-	57,395	(57,395)	-	33,891	(33,891)	-
Arts Council England - Cultural Recovery Fund	-	136,553	(109,121)	27,432	15,172	(42,604)	-
St Helens Council - Home work	-	3,000	(3,000)	-	-	-	-
Other Local Authorities and Organisations - Home work	-	4,900	(4,900)	-	-	-	-
WFA 2020	-	6,000	(6,000)	-	-	-	-
Necessity - Suicide Chronicles	-	20,000	-	20,000	-	(20,000)	-
Historic England - The Future of the High Street	-	6,000	(6,000)	-	-	-	-
Torus - Time for Tea	-	1,500	-	1,500	-	-	1,500
	164,825	521,195	(483,017)	203,003	286,701	(455,847)	33,857

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Restricted funds

(Continued)

Arts Council England - Creative People and Places

Supported by a local consortium we deliver the Creative People and Places programme in St Helens undertaking a series of residencies and commissions with local community groups to build arts engaged audiences in the town and to embed arts and arts-led commissioning in the borough's strategic decision-making.

St Helens MBC - CPP3

Following our successful work with St Helens MBC during the pandemic we received further funds to continue our work with artist Lou Chapelle and University of the Third Age St Helens alongside residents at Foundry Wharf exploring human feelings of connection and togetherness.

Torus Foundation - CPP3

Working in partnership with Torus we commissioned several internationally renowned artists to work with communities within Parr, St Helens, to activate their shared spaces and landscapes with striking new murals.

National Lottery Community Fund - CPP3

Working with artist Rudy Loewe and communities of people who were shielding during the pandemic, the group will create a new piece of art in the form of a 'bus wrap' to be exhibited on a local bus in St Helens.

Homotopia

Artist Emma Colbert has worked with the local LGBTQ+ community in St Helens to create a 'bus wrap' that celebrates their identity.

SHMBC - Culture Hub CPP3

Working in partnership with Culture Hubs we commissioned several internationally renowned artists to work with communities within Parr, St Helens, to activate their shared spaces and landscapes with striking new murals.

I Will - YP Conference

Following the Children's Charter in 2019, and in consultation with I Will we continued to work with the schools to create a publication 'The Book of St Helens' with artists Andy Field and Beckie Darlington. The book is a guide made by children for adults, allowing them to see St Helens through their eyes.

Jerwood Arts - Writer in Residence

We were chosen as a Host Organisation in the Weston Jerwood Creative Bursaries 2020-22 (WJCB) which was delivered by Jerwood Arts along with People Make It Work, to support early career practitioners. Through the programme our Writers in Residence were able to access training, coaching and a network of other bursary recipients.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Restricted funds

(Continued)

Paul Hamlyn Foundation

The vision of Young Hearts was to address challenges of provision with young women in St Helens via a bespoke and socially engaged approach to developing collaborative arts activities with young women. We worked with two artists, Sophie Mahon and Kate Hodgson, to develop two projects with young women to explore co-producing, co-commissioning and the creation of new artworks reflective of young women's experiences of growing up and living in St Helens.

SHMBC - Shaw Street Floor Mural

Working in partnership with St Helens MBC we commissioned the artist known as Fandango Kid to work with members of Change Grow Live St Helens, to create a striking new floor mural for St Helens town centre. Entitled 'Together In Love And Courage' this bold and vibrant floor mural reflects themes of resilience and overcoming extreme adversity.

Esmee Fairbairn Foundation

Following the growth in our criticality programme and conversations within the sector we have received funding to engage an experienced consultant to test feasibility of a membership offer and create a professional development programme for stakeholders working nationally in social arts practice.

Arts Council England - Cultural Recovery Fund

Administered by Arts Council England, the Cultural Recovery Fund was established by the UK Government to support cultural organisations through the Covid-19 pandemic. The fund enabled us to find new ways to deliver our work, including transferring the full delivery of The Northern Faculty of Social Arts Practice online, setting up our staff team for effective home working, conducting a digital audit of our work as well as supporting staff training on equality and diversity in the workplace.

Necessity - Suicide Chronicles

This fund supported the development of Chronicle Three: Full of Grace. A film created by and about Pete Johnson, with artist Mark Storor and a group of other artists, telling the story of how the suicide of his mother impacted Pete's life. The Suicide Chronicles seeks to develop a collective, creative language to share the infinitely complex and multi-layered experience of suicide.

Torus - Time for Tea

Following the Madlove Take Over in November 2019 we received funds from Torus Housing to support ongoing work with the participants from Clock Face in St Helens who collaboratively created a tea blend as part of the festival.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020	Transfers	Balance at 1 April 2021	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£
Arts Council England - NPO	41,165	37,281	78,446	-	40,733	119,179
Arts Council England - Co- Creation	-	2,199	2,199	(2,199)	-	-
Esme Fairbairn	-	28,820	28,820	(23,987)	-	4,833
Staffing	-	25,405	25,405	-	4,070	29,475
Street Hunt Book Sales	-	128	128	-	-	128
	<u>41,165</u>	<u>93,833</u>	<u>134,998</u>	<u>(26,186)</u>	<u>44,803</u>	<u>153,615</u>

The trustees have set aside the sum of £153,615 for the purpose of programme delivery in 2022/23.

14 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	3,883	-	3,883	10,055	-	10,055
Current assets/(liabilities)	276,769	33,857	310,626	248,214	203,003	451,217
	<u>280,652</u>	<u>33,857</u>	<u>314,509</u>	<u>258,269</u>	<u>203,003</u>	<u>461,272</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

In the opinion of the trustees there is no ultimate controlling party.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16	Cash generated from operations	2022 £	2021 £
	(Deficit)/surplus for the year	(146,766)	141,906
	Adjustments for:		
	Investment income recognised in statement of financial activities	(164)	(182)
	Depreciation and impairment of tangible fixed assets	6,175	13,488
	Movements in working capital:		
	Decrease in debtors	26,109	12,271
	(Decrease)/increase in creditors	(38,238)	27,621
	Cash (absorbed by)/generated from operations	(152,884)	195,104
17	Analysis of changes in net funds		
	The charity had no debt during the year.		

Mitchell Charlesworth (Audit) Limited
5 Temple Square
Temple Street
Liverpool
L2 5RH

21 September 2022

Dear Sirs

This letter is provided in connection with your audit of the accounts of Heart of Glass St Helens Ltd for the year ended 31 March 2022 for the purpose of expressing an opinion as to whether the accounts give a true and fair view of the results and financial position of the charitable company and have been prepared in accordance with the Companies Act 2006 and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

We confirm that the following representations are made to the best of our knowledge and belief, having made such inquiries of management and staff as we considered necessary to satisfy ourselves that each of the following representations can properly be made.

General

We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement letter dated 28 March 2019 under the Companies Act 2006, for the preparation of the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) for being satisfied that they give a true and fair view and for making accurate representations to you.

All accounting records and relevant information have been made available to you for the purpose of your audit and all transactions undertaken by the charitable company have been properly recorded in the accounting records and are reflected in the accounts.

All other records and related information, including minutes of all management and member meetings, have been made available to you. We have provided unrestricted access to persons within the entity from whom you have deemed it necessary to request information.

We confirm that the accounts are free of material misstatements, including omissions.

We believe that those uncorrected misstatements identified during the audit are immaterial both individually and in aggregate to the accounts as a whole.

Internal Control and Fraud

We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud. We have disclosed to you the results of our assessment of the risk that the accounts may be materially misstated as a result of fraud.

We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of affecting the entity involving management or employees who have a significant role in internal control or others where fraud could have a material effect on the accounts.

We have also disclosed to you all information in relation to allegations of fraud, or suspected fraud affecting the entity's accounts communicated by current or former employees, analysts, regulators or others.

Laws and Regulations

We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charitable company conducts its operations, and which could affect the accounts.

The charitable company has complied with all aspects of its contractual agreements that could have a material effect on the accounts in the event of non-compliance.

Accounting Estimates

Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Assets and Liabilities

The charitable company has satisfactory title to all assets, and there are no liens or encumbrances on the charitable company's assets except as disclosed in the accounts.

We have recorded or disclosed, as appropriate, all liabilities both actual and contingent, and have disclosed in the notes to the accounts all guarantees given to third parties.

The carrying value and where relevant the fair value measurements and classification of assets and liabilities are properly reflected in the accounts and there are no plans or intentions that may materially alter this.

Loans and Arrangements

The charitable company has at no time during the year entered into any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for trustees, nor to guarantee or provide security for such matters.

Legal Claims

We have disclosed all known actual or possible litigation and claims that have been, or are expected to be received and such matters, as appropriate, have been properly accounted for and disclosed in the accounts.

Related Parties

Related party relationships and transactions have been appropriately accounted for and disclosed in the accounts. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters that require disclosure in order to comply with the requirements of company law or accounting standards.

Subsequent Events

All events since the balance sheet date which require disclosure, or which would materially affect the amounts in the accounts have been adjusted or included in the accounts.

Going Concern

We believe that the charitable company's accounts should be prepared on a going concern basis on the grounds that the current and future sources of funding or support will be more than adequate for the charitable company's needs having due regard to the impact of Covid-19. We have considered a period of twelve months from the date of approval of the accounts.

We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the accounts.

Grants and donations

All grants, donations and other income, the receipt of which being subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Regulatory matters

We are not aware of any matters of material significance that should be reported to the Charity Commission.

There have been no other communications with the Charity Commission or other regulatory bodies during the year or subsequently concerning matters of non-compliance with any legal duty.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

Each trustee has taken all the steps that he/she ought to have taken as a trustee in order to make him/herself aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully

Signed on behalf of the Board of Trustees by:



Joanna Rowlands
Chair of the Board of Trustees

HEART OF GLASS ST HELENS LIMITED

England & Wales - Charity number 1179366

Accounts

Charity Registration No. 1179366

Company Registration No. 9812411 (England and Wales)

HEART OF GLASS ST HELENS LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

HEART OF GLASS ST HELENS LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J E Carruthers
	S A Grindrod
	P P Hogan
	J Jones
	H Firth
	T M Rowlands
	S M Stubbs
	J C Tormey
	D M Foster
	G J Pennington
	J Rowlands
	J P Whaling
Secretary	K Dempsey
Charity number	1179366
Company number	9812411
Registered office	11 Haydock Street St Helens Merseyside WA10 1DD
Auditor	Mitchell Charlesworth LLP 3rd Floor 5 Temple Square Temple Street Liverpool Merseyside L2 5RH

HEART OF GLASS ST HELENS LTD

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HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees (who are also the directors of the company for the purposes of company law) present their report together with the audited accounts of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Companies Act 2006 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 on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

Governing document

The charity which is a company limited by guarantee is governed by its Memorandum and Articles of Association dated 12th July 2018. All members have agreed to contribute the sum not exceeding £10 in the event of a winding-up. It is registered as a charity with the Charity Commission.

Organisation

The Board of Trustees, which shall have no less than 3 members but not subject to a maximum number, administers the charity. The board meets at least 4 times a year and consists of sub-committees covering areas of finance & audit and diversity & equality which meet quarterly. A Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the Trustees, for the implementation of the strategic decisions at an operational level.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities

Heart of Glass is an agency for collaborative and social arts practice based in St Helens, Merseyside.

Our charity objects ("Objects") are specifically restricted to the following:

To advance the education of the public in the arts and in particular collaborative arts, contemporary visual arts, performance, music, drama, poetry, craft, media arts and all other associated arts of the highest quality and calibre by:

- Encouraging and developing public participation in these artforms by the presentation of artworks, commissions, concerts, performances, exhibitions and festivals in the Borough of St Helens primarily, and in the North West of England region, nationally and internationally;
- Supporting community well-being and capacity-building in St Helens through commissioning of collaborative arts projects addressing issues of place, community and equality and inclusion; and
- Promoting, supporting and developing the creative community of St Helens and the understanding of collaborative arts practice nationally and internationally.

We support artists and communities in the broadest sense to embark on creative journeys together and make Great Art. Our core values, philosophy and approach as an organisation is founded on co-production with communities and artists. People, both individually and within communities, are central to both our thinking and practice. We are interested in building communities of enquiry, in sharing skills and experience, and placing art in direct interaction with all areas of life that form society.

The results of this work ranges from theatre to visual art, and everything in between. Sometimes the results are dazzling public shows, sometimes they're quietly disruptive performances and often they're both! The work always creates the possibility, through shared art making, to imagine and express new futures and other ways of being.

We work across all sorts of art forms with artists who share our vision and commitment. We also support artists and practitioners through collaboration, professional development opportunities and our annual With For About conference.

Our strategic aims as an organisation are:

- To create transformative and ambitious Art in collaboration with communities in areas of low arts engagement or from protected characteristic groups
- To become a centre for knowledge production in the field of collaborative and social arts practice
- To grow audiences for collaborative and social arts practice locally, regionally and nationally
- To create opportunities for learning and professional development to grow our organisation's resilience.

Public benefit

The trustees have had due regard to the guidance published by the Charity Commission on public benefit when exercising any powers or duties to which the guidance is relevant.

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2021*

Achievements and performance

At the start of the financial year, the first Covid-19 lockdown came into effect which resulted in us having to immediately cancel upwards of 70 workshops and incur irrecoverable costs across all of our delivery programmes. It was an unsettling time for us and society at large. We were keen to honor our commitments to artists and freelancers and where possible we re-imagined our work to create new opportunities. We sought opportunities to collaborate, and reached out to partners locally, nationally and internationally to amplify opportunities and seek connection.

In the beginning of the pandemic planning became short term, and we acknowledged that the next 12 months was filled with many unknowns. We shifted to an 'action research' model across our programmes. In many ways, this time consolidated our practice: strengthening our commitment to 'making art as if the world matters'. Resisting pressures to quickly create a digital offer, we were determined to act responsively to local needs and work even more deliberately from a place of care. And, in the absence of being able to be in the same space, we found possibilities for people to be together in new ways.

Existing projects were re-crafted in collaboration with participants. Our elders, together with the artist/host of their regular 'get-together', learned how to create a welcoming online space. Our primary pupils and teachers re-configured their Changing the World project to invite all young people to contribute thoughts on shaping a better world. Our 'for migrants by migrants' podcast responded to increased feelings of isolation by extending their offer of friendship and companionship to the wider community. Local black artists and activists led us in responding to pressing and immediate global events and, listening to the needs of artists from marginalised communities for spaces to develop and expand their practice, we re-envisioned Faculty North, our alternative art school pilot, as an online offer.

The year began with many unknowns, but through our approach we planted new seeds, fostered, and cared for new relationships, and ended the year with growth across our programmes that we look forward to nurturing in the years to come.

We hope that over the following pages you can get a sense of the breadth of our work and our achievements throughout the year.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Producing and presenting

We commission artists and communities to produce new contemporary collaborative work, working across artforms. Quality of process and product is paramount to us and we benchmark our work against best practice nationally and internationally. Key works we have produced and presented this year include:

- ***Compendium of Care – Various Artists***

In April 2020, at the start of the pandemic, we gained cross-sectoral support to fund over 50 artists, collectives, producers, and community workers from across the country, many from working class, LGBTQIA+, disabled, and refugee and migrant communities to explore notions of care with those around them. These 'home work' commissions not only provided continuing creative sustenance for our communities, but also offered financial and psycho-social support for those of whom we knew were disproportionately affected by the pandemic.

The resulting work spanned performance, sound, video, dance, poetry and critical writing and were collated into the Compendium of Care which was shared via weekly posts on our website and social media. The collection remains available on our website.

- ***The Mic Drop - Many Hands One Heart with Larry Achiampong***

The Mic Drop is a collaborative podcast with the sole purpose of creating a space 'for migrants by migrants'; exercising agency and exchange through a shared space of collective thinking, storytelling and debate. Throughout this year the group produced and released 12 episodes of the podcast covering a range of subject matter from personal experiences relating to seeking asylum whilst being LGBTQIA+ through to critical conversations relating to the arts and culture.

Using a mix of social media content including Anchor video clips, images and interviews the episodes were shared widely by the likes of Radio Merseyside, These Walls Must Fall and Refugee Women Connect. The episodes remain available on our website.

- ***videogame_mixtape_ – Larry Achiampong***

Alongside The Mic Drop we have been supporting Larry on a long-term research project, exploring the use of gaming culture, and in particular music, within his practice. This has led to the development of videogame_mixtape_, exploring the heritage and evolution of music and audio in gaming, this endeavour opens up Achiampong's interest in this cultural phenomenon through gestures of play and sharing.

The first mixtape launched as part of Liverpool Biennial's Liquid Club series and has since been shared by NTS Radio and Somerset House. There are now four volumes of mixtapes available on our website.

- ***Chronicle Two: Stand Firm Compassion – Staff members at YMCA St Helens with Mark Storor***

Chronicle Two: Stand Firm Compassion is the second in The Suicide Chronicles series, a project which seeks to develop a collective, creative language to share the infinitely complex and multi-layered experience of suicide.

The film was made at a time when in society we cannot hide from the devastating effect of the systematic deconstruction of the caring society and the destabilising of the caring professions through chronic underfunding nationally. Stand Firm Compassion is a meditation on what it is to be a professional carer, a first responder working in this context. It brings into sharp focus the human cost not only to the people in their care, some of whom take their own lives, but over a period of time the effect it has on the workers themselves. Produced during 2020 the film was launched in May 2021 at FACT, Liverpool.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

- ***The Pip Tapes – Members of Acorn Farm with Gemma Nash, Kristian Gierstad and Callum Perrim***

Following their collaboration on Listen Closely in 2019/20 this commission was focused on; the use of cassette recordings in PIP (Personal Independence Payment) assessment interviews; exploring the history of the cassette tape as a space of rebellion, hope and freedom; and, reflecting on the history of disability activism in England.

Gemma collaborated with artists Kristian Gierstad and Callum Perrim in the development of this commission, producing a series of remixes from original PIP tapes and conversations. The remixes are available on our website.

- ***Remote commissions – Various Artists***

Following our 'home work' investment, and informed by learning throughout the year, in the summer/autumn of 2020 we developed a responsive approach to our commissioning processes offering specific support and resources needed by artists to develop new work during a regularly changing landscape. This strand of work offered artists intensely supported time and space to experiment, trial, shift and learn within their practice.

During the year we supported seven artists and collectives to develop new work. The artists at the time of commission were based in St Helens, Liverpool, Leeds and London and were all from protected characteristic groups. Each approached this period of support from different stages of the process, some from researching and exploring initial ideas through to creating and sharing specific elements of projects or full artworks.

Children & young people

We deliver a 0-25 offer, including commissions, workshops and engagement programmes through schools, young people's organisations and through independent engagement with young people. Highlights of our 2020/21 programme are:

- ***The Book of St Helens – The School for Invisible Urbanists with Andy Field and Beckie Darlington***

In March 2020 Andy Field worked with a group of children from Broad Oak Community Primary School to form a secret society called The School for Invisible Urbanists and together they created A Young Person's Guide to Changing the World; a guide and an invitation to join them in making the world a better place.

In 2021 Andy and long term collaborator Beckie Darlington returned to St Helens to work with around 150 children across Ashurst Primary School, Broad Oak Community Primary School and Rainford C.E. Primary School to create The Book of St Helens. Still a work in progress The Book of St Helens will be a guide to the real and imagined sights of St Helens, places that the children love, places they wish could be better, stories of their own lives and the myths and urban legends that help shape the way they see and experience the town. Once completed the book will form the basis of a debate/consultation between the young people involved and policy makers in the town, with the aim of empowering children to participate in the civic discourse of St Helens at a moment of great uncertainty and change.

- ***Textbook – Teachers with Sarah Bailey, Learner in Residence***

At the start of the financial year, Sarah Bailey wrote a thought piece exploring Heart of Glass' Artist in Residence programme; which reflected on her conversations with teachers and artists about how this model could support schools as they reopened from the pandemic. The piece was featured as part of the Good Reads section of Arts Professional online.

Following the article we commissioned Sarah, as our Learner in Residence, to work with ten teachers from across the country to explore an alternative starting point for schools in the wake of the pandemic. Through many conversations the group are creating Textbook which will capture their vision for education in the future.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

- ***Running on Fumes – Young people of St Helens with Caroline Smith***

Commissioned by Historic England as part of their Future of the High Street programme, the Running On Fumes film was created by Caroline Smith in collaboration with ten young people in St Helens. Aided by photographs and materials from St Helens Archive Service, the group worked together to devise and record a powerful piece of creative-writing which explores their experiences of St Helens High Street, the impact of Covid-19, and their hopes for the future.

The film was launched in March 2021 and is available on both our website and that of Historic England.

- ***Young Hearts Programme – Young women of Parr, St Helens with Kate Hodgson and Sophie Mahon***

Funded through support from Paul Hamlyn Foundation, our multi-year Young Hearts Programme seeks to give the young women of Parr the space to explore and reflect upon their experiences of growing up and living in St Helens. They will co-commission and co-produce new artworks which will form the basis of a touring exhibition presented in schools across Liverpool City Region later in 2021.

In 2020/21 artist Kate Hodgson developed Parrty, a zine for young women living in Parr. Parrty was featured in We Are Commoners Touring exhibition which launched at the end of March at the Oriel Davies Gallery. 150 copies of the first issue of the zine were printed and distributed to individuals, schools and organisations based in Parr. Kate also filmed a series of 'How to Films' introducing the activities and to encourage and support engagement in the project as it moves into its next phase.

Criticality programme

As a socially engaged organisation we are passionate about sharing our learning, supporting the growth and skills of artists and producers, and contributing to the conversation of what it means to create art with communities. Our criticality programme spans our annual conference, professional development programme, networking and sector leadership, and producing critical writing to share with the sector. Despite the pandemic this programme continues to grow from strength to strength. Highlights of our 2020/21 programme were:

- ***With For About 2020 – with James Leadbitter and Cecilia Wee***

Traditionally an in-person conference, due to the pandemic we hosted With For About online for the first time in 2020. Rather than our usual one-day format we chose to host two-hour sessions as weekly episodes over the course of June 2020. Whilst this was a challenge, it did allow us to bring a uniquely global perspective to the debate as the pandemic exposed systemic inequalities throughout the world and the theme of our conference was Art and Crisis.

Hosted by James and Cecilia we shared contributions from over 40 Artists and Activists from across the globe (UK / South Korea / US / Australia / Uganda / Ghana / Palestine / Ireland / Germany / China / Canada), creating a rich resource of lived experience and expanded knowledge from which we hoped the sector, as a whole, could draw.

Practically we were learning on our feet and it was a huge challenge, but we were thrilled with over 500 audience members signed up via Eventbrite and to date over 3000 unique views of the episodes on YouTube.

- ***Northern Faculty of Social Arts Practice – with In Situ, Chrissie Tiller and Kerry Morrison***

Building upon our successful pilot completed in 2016, recruitment for this iteration of our alternative art school began in Autumn 2020 with over 100 applications submitted from artists, producers and curators engaged with social and collaborative arts practices.

Delivered on-line, the six-month programme which began in January 2021 has enabled 40 practitioners to develop their ideas and reflect on their own practice through the modules of; Context and Discourse; Practice and Skills; Ethics, Ethos and Politics; Planning and Presenting a Project; and Self-care and Survival.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

- **Critical writing**

2020/21 was a period of intense change for ourselves, the wider sector and the communities in which we work. Throughout the year we were keen to reflect on these shifting sands and capture the moments to support our future response. Through commissioned pieces of critical writing we have created a catalogue of this moment in time. Key pieces of writing included:

- at the outset of the pandemic, we invited associate Chrissie Tiller to journey with us as a Writer in Residence for this period. Chrissie conducted interviews with staff, artists, community members and some Trustees and produced a number of critical reflections and learning logs based on our collective experiences of the pandemic including Care as a Radical Act which was widely shared and well received by the sector;
- commissioning critical reflections on With For About 2020 from Harvey Dimond and our Wisdom Catchers - artists Susanne Bosch, Chrissie Tiller, Kerry Morrison and Tellervo Kalleinen);
- commissioning a series of case studies with Armstrong Cameron to capture the key learning from the Liverpool City Region commissioning programme;
- creating The Collaborative Arts Resources pack in partnership with Create Ireland, which gathered the contributions of 120+ practitioners, offering each other tools, texts and resources to support living through the pandemic;
- working with Andrea Nixon to reflect upon our current business model and the creation of a series of recommendations for 21/22 to strengthen our organisation; and,
- working with Chrissie Tiller to create a new version of our vision document A Modest Proposal. creating a new roadmap and vision for our organisation for the next 10 years; which will feed into our next Arts Council England National Portfolio application in Winter 2021.

- **Networking and sector leadership**

Throughout the year we have made presentations at conferences and training events, sharing our experiences of working within the field of socially engaged practice. Events have included:

- Open Eye Gallery - CPD series
- Create Ireland – Annual Conference
- Historic England – Annual Conference
- Consequences - hosted by Metal

We maintain membership of various networks including Change Creation, Co-Creating Change, a-n, Artworks Alliance, Social Art Network and March for the Arts to name a few.

Strategic Projects

Creative People and Places

Supported by a local consortium - including Torus Housing, St Helens College, FACT Liverpool, St Helens Council, St Helens Arts Partnership (Platform Arts, The Citadel Arts Centre and The World of Glass museum) and Buzzhub Coalition of Disabled People - we have continued to successfully deliver the Arts Council England funded Creative, People and Places programme across St Helens despite the numerous lock-downs of 2020/21. There were delays and there were moments of reconfiguring how to deliver the programme which has the communities of St Helens at its core. Programme highlights included:

- ***Walking Together/Walking Apart - Refugee Women Connect with Claire Weetman***

Artist Claire Weetman undertook a series of workshops (pre-lockdown) with 20 women from Refugee Women Connect exploring shared physical journeys; the narrative of what is concealed and shared through these journeys and the conversations that take place.

During the many lockdowns Claire maintained connection with the women through a WhatsApp group, creating works in the form of activity and self-care packages for the women and their children to explore and share within the themes of 'time for you', 'who we are', 'create' and 'share knowledge'. A series of illustrations and text were created to sit alongside the project and are available to see on our website.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

- ***Queer Company – LGBTQ+ community of St Helens with Amy Pennington***

Throughout 2020, Queer Artist Amy Pennington held a series of conversations and exchanges with people living in St Helens who identify as LGBTQ+/ LGBTQ+ curious/ an ally to compare and contrast their experience of growing up queer in a small town in the 90s to experiences of what it's like now for young people growing up today in St Helens, what has changed and what has stayed the same?

This collaboration culminated in two artworks; firstly a new iteration of Amy's ongoing film work entitled 4:3 which launched as part of Homotopia Festival in October 2020; and a new animated film entitled Queer Treatment which is available to view on our website.

- ***This Head, These Hands – Young Carers with Sheila Ghelani***

Artist Sheila Ghelani began working with Young Carers delivering a series of drop-in art workshops covering photography, collage, drawing and dance prior to the first lockdown. What originally was planned to be a summer performance changed and developed through conversation and in response to the ongoing pandemic and it was decided to create an artwork that would take the form of a creative care package.

The care package, which was distributed to 97 young carers aged between 16-18 years living in St Helens, included: a specially designed double-sided piece of print created in response to conversations; illustrations and documentation of the earlier workshops with the Young Carers; a stone for healing; gloves for warmth; pulse point aromatherapy for sleep; hot chocolate mix for comfort; a water bottle for health; and an It's Cool to Be Kind tote bag created by St Helens artist, Kate Hodgson in collaboration with Looked After Children as part of a previous Heart of Glass project.

- ***World of Work – Students of St Helens College with Michelle Browne***

World of Work explores the future world of work in St Helens, and towns like it. It follows on from our previous work with Artist Michelle Browne reflecting on the history of Pilkington's Glass, previously a major employer in the town.

The resulting artwork, World of Work is a collaborative board game, where players work together to deal with external forces, tech innovations and societal changes that assist or reduce job creation in a town like St Helens. The aim of the game is to gather a number of social benefits such as housing, sustainable environment, and basic income, that will improve the lives of those who live in the town.

In creating the game we are shining a light on the fundamental inequalities and global impacts that have contributed to St Helens having such large-scale unemployment and worklessness. World of Work offers the space to think strategically about the future of our towns.

- ***I Heart Thursdays – with Kitty O'Shea***

Originally hosted in person each month in various venues across St Helens, I Heart Thursdays transitioned online during the pandemic. Hosted by local performance artist Kitty O'Shea the I Heart Thursdays programme was a space for local people to engage with our programme, meet our artists and find out more about our work. Kitty brought an atmosphere of inclusivity and fun, with an all-pink backdrop, to the programme as she spent time conversing with artists; sharing performances and talking about their practice; and inviting the audience to join the discussions.

Considering Co-Creation – with Battersea Arts Centre

Commissioned by Arts Council England and working in partnership with Battersea Arts Centre we produced a piece of research to provoke debate and share learning on the concept of co-creation with the aims of; supporting Arts Council England's policy development in this area and supporting the cultural sector to develop a shared understanding of what is meant by co-creation.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

We engaged experienced professionals to undertake a literature review of current and historic resources and thinking linked to co-creation and associated fields of practice. We invited responses to a bespoke survey produced to gain wisdom from active practitioners in the field. And we commissioned the production of written case studies and a series of podcasts which hosted conversations on the topic with artist, producers and participants.

A New Imaginary – with Create Ireland

A New Imaginary (formally titled the Triennial for Collaborative and Social Arts Practice) is a major three-year socially engaged arts initiative between us and our project partners Create Ireland. During 2020/21 we established our partnership with Create Ireland and together wrote the business case for the programme.

Working with curator Megs Morley, A New Imaginary will be organised along three programmatic strands, which set out to; produce new coordinates for socially engaged arts based on translocal practice; present a professional development programme which equip practitioners for a post-pandemic world; and to establish the Temporary Institute of Escapology as a progressive, socially engaged practice hub for the creative recalibration of political imagination and governance in a post-pandemic world.

Supporting Artists

Against the backdrop of Covid-19 and the fluctuating lockdowns, we were successful in engaging with a great breadth of artists, writers, producers and collaborators in 2020/21. Across all our programmes we commissioned over 100 artists this year with many of those artists being from protected characteristic groups. Within these numbers, and through our Compendium of Care commission and the Northern Faculty of Social Arts Practice we were able to support over 50 emerging artists.

Audience and participant engagement

While much face-to-face engagement did not go ahead in the year due to the pandemic, we were able to shift and grow our digital audiences from both within St Helens as well as regionally, nationally, and internationally. During 2020/21 we worked with over 1,000 participants through artist collaborations and workshops, with over 25 community organisations and 11 schools, and we presented our work to over 12,000 people from across the globe.

Promoting equality, diversity and inclusion

In the summer of 2020 we were awarded Outstanding by Arts Council England for our work around the Creative Case for Diversity, with our funder recognising that equality, diversity and inclusion is embedded throughout our organisational culture and in how we deliver our strands of work. In making their assessment they reflected on; the opportunities we gave to artists and emerging artists from protected characteristic groups; the work that we have done in removing barriers to participating and engaging with the sector; our reflective and evaluative approach in how we develop and improve our policies and processes in relation to equality, diversity and inclusion; and the leadership role we have in extending our sphere of influence locally, nationally and internationally through our programmes of work.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

For all organisations the Black Lives Matter movement shone a light on internal practices, recruitment processes, and the make-up of staff, boards and freelancers. We were no different and throughout 2020/21 we worked with Toki Allison, our Critical Friend for Diversity & Inclusion, reflecting on our current practices and producing an action plan for change. During this period we undertook the following to promote and improve equality, diversity and inclusion across our organisation:

- We wrote and shared our anti-racism statement and action plan in response to Black Lives Matter in July 2020 on our website
- We produced a reading list for our staff, board, freelancers, and our wider audiences on our website in July 2020
- We created a Safer Spaces policy which we shared with all participants and audiences who engaged with our work in 'live' sessions, this is available on our website,
- We reviewed our suite of policies to ensure they supported our stance on equality, diversity and inclusion
- We undertook a review of our Board of Trustees, conducted a skills audit and put plans in place for recruiting a more diverse board in 2021/22
- We organised relevant staff training which included gender awareness and allyship in the workplace, and
- We reviewed our recruitment practices and implemented changes in our recruitment of the Writer in Residence position which resulted in our largest and most diverse pool of applicants to date.

Our ambitions and commitments to equality for artists, audiences and staff members are articulated in the following values:

- we recognise and value the cultural diversity that exists in society;
- we are wholly committed to promoting equity, and it is our intention that all people should be treated with respect, courtesy, dignity and integrity whilst involved in activities with us;
- we actively seek to improve the quality of our services, communications and facilities to serve the differing needs of those we engage with, removing barriers to access;
- we aim to avoid or remove any unfair and/or discriminatory practices within our organisation and delivery programmes;
- we actively oppose all forms of discrimination; and
- we are committed to taking positive steps to remove barriers to participation and access, so that everyone in our community may enjoy and benefit from our programmes of work.

Partnerships

Throughout this year we have continued to grow our partnership base both locally, regionally, nationally and internationally; strengthening our role as a leader in the field of socially engaged arts practice.

In 2020/21 we worked in partnership with many organisations including:

- Funders – Arts Council England, Esmée Fairbairn Foundation, Paul Hamlyn Foundation, Historic England, Granada Foundation, The Calouste Gulbenkian Foundation, Wellcome Trust and the Liverpool City Region Local Authorities;
- Community Partners - Many Hands One Heart at Sahir House, Acorn Farm, Refugee Women Connect, YMCA St Helens, St Helens College, Young Carers St Helens, Derbyshire Hill Community Centre, and Buzz Hub;
- Education Partners - LCEP St Helens, St Helens Music Hub, Primary Arts Network, Ashurst Primary School, Broad Oak Community Primary School and Rainford C.E. Primary School; and
- Arts Partners - Create Ireland, Open Eye Gallery, LADA, In Situ, Battersea Arts Centre, Citadel Arts, and FACT.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Operational growth and sustainability

2020/21 was a challenging year for the organisation, with the pandemic impacting on the uncertainty of fundraising, the closure of schools resulting in staff needing to home school their children, and the multiple lockdowns with the government insisting that people should work from home were possible. At each and every one of these points our staff team worked together and rose to the challenge. We are in no doubt that we are stronger as a team and as individuals now than we were previously and we are grateful to our staff for their commitment to the organisation.

Throughout the year key moments to acknowledge include:

- at the start of the pandemic we were quick to conduct home working risk assessments and supply staff with appropriate home working equipment and guidance;
- throughout the year staff were supported to adjust to the changing landscape of the pandemic through a variety of means, including agreed flexible working, reduced hours, making use of the furlough scheme, hosting virtual social events, arranging wellbeing 1-1s, as well as the offer of our professional employee assistance programme;
- we encouraged moments for staff research and training, providing allowances for Black Lives Matter book purchases, offering pre and post Christmas 'reading weeks' and arranging numerous whole staff training sessions;
- we conducted a staffing review in light of the future delivery of our strategic and core programmes, making adjustments to staffing hours and job descriptions accordingly;
- when appropriate the office was reopened with thorough Covid-safe guidance and an appropriate risk assessment in place, work supported by our health and safety consultant; and
- despite the challenges of the pandemic we were also able to widen our pool of funders, bringing new core and project funding into the organisation.

To bring best practice into the organisation, staff continue to be members of sector specific support organisations such as the Arts Marketing Association, Charity Finance Group and the Chartered Institute of Professional Development.

Plans for the future

Founded in 2015 we consider ourselves to still be a new organisation. We are always learning, reflecting, changing, and growing in response to the programmes that we deliver, the people with whom we engage and the society in which we live.

In the summer of 2021, we will be publishing the new version of our 10-year strategy document A Modest Proposal which will detail our strategic priorities for delivery over the coming decade. The document, which has been produced in consultation with our staff team and partners, will also influence our leadership role within the sector in response to contemporary issues facing society.

We are fortunate to be in receipt of core funding from Arts Council England, as a National Portfolio Organisation until March 2023, and Esmée Fairbairn Foundation until April 2023, as well as being in receipt of strategic funding from Arts Council England for the Creative People and Places programme in St Helens until September 2023. During 2021/22 we will be applying to Arts Council England for extensions to our core funding as well as for the delivery and expansion into Knowsley of the Creative People and Places programme, and if successful these will be secured until March 2025.

Throughout our future work we will continue to champion under-represented groups, seek to make improvements in how we work, and build a robust and responsive organisation that is sustainable and supportive

Financial review

Total income for the year 2020/21 amounted to £1,025,235 (2020: £923,465). Expenditure amounted to £883,330 (2020: £984,676) resulting in the year ending with an overall surplus of £141,905 (2020: deficit £61,211) representing a surplus on restricted funds of £38,178 and a surplus on unrestricted funds of £103,727. The final balance on unrestricted funds is £258,269 (2020: £154,542).

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Reserves policy

The Board of Trustees agreed to build unrestricted financial reserves to a level which covers four months of core operational costs, covering staff salaries and administration costs. The reserves level will be monitored every quarter by the Board of Trustees and the policy and reserves target will be reviewed annually or whenever there are significant changes in staff hours or numbers

Investment powers and policy

Our investment policy is to invest our monies not immediately required for our charitable purposes in or upon such investments, securities or property as may be thought fit, subject to conditions imposed or required by law.

Risk management

The Risk Register is one of the key documents in our organisational business plan. Being aware of risks facing the organisation is critical to ensuring that we can grow, develop and become a sustainable part of the nation's creative ecology. We have implemented a risk register, which captures known risks to the organisation across the areas of; programme delivery, governance, human resources, financial management, funding, legal and national standards and policy, information communication technology, communications and marketing, equipment and assets, and external influences. Each risk is assessed on its likelihood and impact and given a severity rating between 1 and 9. They are also attributed to an owner within the organisation who is responsible for managing the risk through identified mitigating and contingent actions. Risks will stay open on the risk register until they have been fully mitigated or negated. The risk register is monitored by the Board of Trustees who ensure that known risks are well managed and who support the leadership team in identifying new risks to the organisation as they occur.

Our organisational policy on risk management is to:

- follow best practice in designing our risk management framework
- encourage well-managed taking of risk to deliver business objectives
- provide staff with policies and procedures necessary to manage risk
- embed risk management in the day-to-day business
- identify and prioritise risk using the risk management methodology
- regularly monitor major risks at Chief Executive level, and
- achieve continuous improvement in risk management.

Structure, governance and management

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J E Carruthers
S A Grindrod
P P Hogan
J Jones
H Firth
T M Rowlands
S M Stubbs
J C Tormey
D M Foster
G J Pennington
J Rowlands
J P Whaling

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2021*

Appointment of Trustees

Trustees are appointed at the Annual General Meeting or may be appointed to fill a casual vacancy or as an addition to the current board. Any person so appointed shall retain office until the next AGM and may seek re-election. One third of the Trustees must retire at each AGM and may seek re-election by members of the charitable company attending the AGM. The Chair of the Trustees is elected by the Board of Trustees. The Chair of Trustees shall preside as Chairperson at every general meeting.

Trustee induction and training

New Trustees will undergo orientation to brief them on; their legal obligations under charity and company law; the content of the Memorandum and Articles of Association; the committee and decision-making processes; the business plan; and, the financial performance of the charity. During their induction they meet employees and other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Remuneration of key management personnel

We have benchmarked our salaries and rates of pay with other UK arts organisations and as such our key management personnel are paid in accordance with this.

Related parties

There are no related parties.

HEART OF GLASS ST HELENS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Statement of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue its activities.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. The Trustees 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.

Trustees' statement of disclosure of information to the auditors

Each of the persons who is a Trustee at the date of approval of this report confirm in so far as they are aware that:

- there is no relevant audit information of which the charitable company's auditor is unaware, and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the auditors are aware of that information.

Auditor

Mitchell Charlesworth LLP is willing to continue in office and a resolution for their reappointment will be proposed at the forthcoming Annual General Meeting

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report, including the strategic report, was approved by the Board of Trustees.



J Rowlands

Trustee

Dated: 8 September 2021

HEART OF GLASS ST HELENS LTD

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF HEART OF GLASS ST HELENS LTD

Opinion

We have audited the financial statements of Heart of Glass St Helens Ltd (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

HEART OF GLASS ST HELENS LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF HEART OF GLASS ST HELENS LTD

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

HEART OF GLASS ST HELENS LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF HEART OF GLASS ST HELENS LTD

Extent to which the audit was considered capable of detecting irregularities including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

the nature of the industry and sector, control environment and business performance;

the charity's own assessment of the risks that irregularities may occur either as a result of fraud or error;

the results of our enquiries of management and members of the Board of Trustees of their own identification and assessment of the risks of irregularities;

any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:

identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;

detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and

the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and

the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

(i) The presentation of the charity's Statement of Financial Activities, (ii) the charity's accounting policy for revenue recognition; and (iii) the overstatement of salary and other costs. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and the Statement of Recommended Practice - 'Accounting and Reporting by Charities' issued by the joint SORP making body .

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included Safeguarding and Data Protection Regulations.

HEART OF GLASS ST HELENS LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF HEART OF GLASS ST HELENS LTD

Audit response to risks identified

As a result of performing the above, we identified the presentation of the charity's Statement of Financial Activities, revenue recognition and overstatement of wages and other costs as the key audit matters related to the potential risk of fraud. The key audit matters section of our report explains the matters in more detail and also describes the specific procedures we performed in response to those key audit matters.

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the Board of Trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mitchell Charlesworth

Philip Griffiths (Senior Statutory Auditor)
for and on behalf of Mitchell Charlesworth LLP

14 September 2021

Chartered Accountants
Statutory Auditor

3rd Floor
5 Temple Square
Temple Street
Liverpool
Merseyside
L2 5RH

HEART OF GLASS ST HELENS LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
Income from:							
Donations and legacies	2	71,193	57,395	128,588	-	156,315	156,315
Charitable activities	3	432,665	463,800	896,465	422,689	342,509	765,198
Investments	4	182	-	182	1,952	-	1,952
Total income		504,040	521,195	1,025,235	424,641	498,824	923,465
Expenditure on:							
Charitable activities	5	400,313	483,017	883,330	343,304	641,372	984,676
Net income/(expenditure) for the year/ Net movement in funds		103,727	38,178	141,905	81,337	(142,548)	(61,211)
Fund balances at 1 April 2020		154,542	164,825	319,367	73,205	307,373	380,578
Fund balances at 31 March 2021		258,269	203,003	461,272	154,542	164,825	319,367

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HEART OF GLASS ST HELENS LTD

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9		10,055		7,856
Current assets					
Debtors	10	38,307		50,578	
Cash at bank and in hand		510,990		331,392	
		<u>549,297</u>		<u>381,970</u>	
Creditors: amounts falling due within one year	11	<u>(98,080)</u>		<u>(70,459)</u>	
Net current assets			451,217		311,511
Total assets less current liabilities			<u>461,272</u>		<u>319,367</u>
Income funds					
Restricted funds	12		203,003		164,825
<u>Unrestricted funds</u>					
Designated funds	13	134,998		41,165	
General unrestricted funds		<u>123,271</u>		<u>113,377</u>	
			258,269		154,542
			<u>461,272</u>		<u>319,367</u>

The financial statements were approved by the Trustees on 8 September 2021



J Rowlands
Trustee

Company Registration No. 9812411

HEART OF GLASS ST HELENS LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	15		195,104		(147,031)
Investing activities					
Purchase of tangible fixed assets		(15,688)		(10,021)	
Investment income received		182		1,952	
Net cash used in investing activities			(15,506)		(8,069)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			179,598		(155,100)
Cash and cash equivalents at beginning of year			331,392		486,492
Cash and cash equivalents at end of year			510,990		331,392

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Heart of Glass St Helens Ltd is a company limited by guarantee and a registered charity in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are set out in the Trustees' Report on page 2

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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 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.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds.
- Expenditure on charitable activities.
- Other expenditure represents those items not falling into the categories above.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 6.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	50% straight line
Computers	33.33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.9 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 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.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2 Donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Restricted funds 2020 £
Donations and gifts	6,210	-	6,210	-
Government grants received	64,983	-	64,983	-
Donated goods and services	-	57,395	57,395	156,315
	<u>71,193</u>	<u>57,395</u>	<u>128,588</u>	<u>156,315</u>

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Charitable activities

	National portfolio 2021 £	Creative People and Places 2021 £	Total 2021 £	National portfolio 2020 £	Creative People and Places 2020 £	Ambition for Excellence 2020 £	Total 2020 £
Ticket sales	26	-	26	5,078	656	-	5,734
Consultancy fees	11,199	-	11,199	15,097	128	-	15,225
Grants receivable	612,893	272,347	885,240	431,727	211,706	48,500	691,933
Other income	-	-	-	52,306	-	-	52,306
	<u>624,118</u>	<u>272,347</u>	<u>896,465</u>	<u>504,208</u>	<u>212,490</u>	<u>48,500</u>	<u>765,198</u>
Analysis by fund							
Unrestricted funds	432,665	-	432,665	421,905	784	-	422,689
Restricted funds	191,453	272,347	463,800	82,303	211,706	48,500	342,509
	<u>624,118</u>	<u>272,347</u>	<u>896,465</u>	<u>504,208</u>	<u>212,490</u>	<u>48,500</u>	<u>765,198</u>

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Charitable activities

(Continued)

	National portfolio 2021 £	Creative People and Places 2021 £	Total 2021 £	National portfolio 2020 £	Creative People and Places 2020 £	Ambition for Excellence 2020 £	Total 2020 £
Grants receivable							
Arts Council England	492,993	270,847	763,840	350,000	200,000	48,500	598,500
Paul Hamlyn	20,000	-	20,000	60,000	-	-	60,000
St. Helens Council	3,000	-	3,000	8,210	-	-	8,210
Other local authorities	4,300	-	4,300	4,517	-	-	4,517
I Will - YP Conference	-	-	-	5,000	-	-	5,000
P H Holt Foundation	-	-	-	4,000	-	-	4,000
Esme Fairbairn	58,000	-	58,000	-	-	-	-
Necessity - Suicide Chronicles	20,000	-	20,000	-	-	-	-
Other	14,600	1,500	16,100	-	11,706	-	11,706
	<u>612,893</u>	<u>272,347</u>	<u>885,240</u>	<u>431,727</u>	<u>211,706</u>	<u>48,500</u>	<u>691,933</u>

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	182	1,952

5 Charitable activities

	2021 £	2020 £
Staff costs	181,681	166,898
Programme expenditure	309,832	284,062
Evaluation and development	24,100	36,480
Marketing and communications	32,715	39,147
In kind sponsorship and expenditure	57,395	156,315
	<u>605,723</u>	<u>682,902</u>
Share of support costs (see note 6)	267,476	289,182
Share of governance costs (see note 6)	10,131	12,592
	<u>883,330</u>	<u>984,676</u>
Analysis by fund		
Unrestricted funds	400,313	343,304
Restricted funds	483,017	641,372
	<u>883,330</u>	<u>984,676</u>

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	221,447	-	221,447	235,466	-	235,466
Depreciation	13,488	-	13,488	8,534	-	8,534
Premises costs	7,318	-	7,318	16,040	-	16,040
Computer costs	1,816	-	1,816	1,183	-	1,183
Telephone	2,194	-	2,194	991	-	991
Legal and professional	7,825	-	7,825	4,485	-	4,485
Insurance	2,423	-	2,423	2,176	-	2,176
Bank charges	695	-	695	892	-	892
Staff training	8,706	-	8,706	8,094	-	8,094
Printing, stationery and postage	254	-	254	1,099	-	1,099
Other staff expenses	196	-	196	7,484	-	7,484
Office expenses	1,114	-	1,114	2,738	-	2,738
Audit fees	-	10,118	10,118	-	10,381	10,381
Board development	-	-	-	-	1,669	1,669
Trustees' expenses	-	-	-	-	542	542
Regulatory fees	-	13	13	-	-	-
	<u>267,476</u>	<u>10,131</u>	<u>277,607</u>	<u>289,182</u>	<u>12,592</u>	<u>301,774</u>
Analysed between						
Charitable activities	<u>267,476</u>	<u>10,131</u>	<u>277,607</u>	<u>289,182</u>	<u>12,592</u>	<u>301,774</u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year (2020: £Nil). Reimbursed travel expenses totaled £Nil (2020: £542) relating to no Trustees (2020: 2)

The total amount of employee benefits received by key management personnel is £212,414 (2020: 205,482).

The charity considers its key management personnel to comprise the Chief Executive, Executive Director, Head of Finance and Operations, Head of Development, Head of Programme and Head of Marketing and Communications.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Administration	5	5
Service delivery	8	9
Total	13	14

Employment costs	2021 £	2020 £
Wages and salaries	364,487	362,295
Social security costs	29,507	30,486
Other pension costs	9,134	9,583
	403,128	402,364

The number of employees whose annual remuneration was £60,000 or more were:

	2021 Number	2020 Number
£60,000 to £69,999	1	-

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

9 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 April 2020	9,207	19,653	28,860
Additions	4,045	11,643	15,688
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2021	13,252	31,296	44,548
	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment			
At 1 April 2020	4,604	16,400	21,004
Depreciation charged in the year	6,626	6,863	13,489
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2021	11,230	23,263	34,493
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 31 March 2021	2,022	8,033	10,055
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2020	4,603	3,253	7,856
	<u> </u>	<u> </u>	<u> </u>

10 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	38,307	50,578
	<u> </u>	<u> </u>

11 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	-	1,765
Trade creditors	42,200	32,360
Other creditors	4,405	-
Accruals and deferred income	51,475	36,334
	<u> </u>	<u> </u>
	98,080	70,459
	<u> </u>	<u> </u>

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2019	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£	£	£	£
Arts Council England - Ambition for Excellence	10,342	48,500	(58,842)	-	-	-	-
Arts Council England - Creative People and Places	292,531	200,000	(388,839)	103,692	270,847	(281,814)	92,725
St Helens Council - Schools Programme	4,500	-	(4,500)	-	-	-	-
St Helens Council - Childrens Charter	-	4,800	(4,800)	-	-	-	-
St Helens Council - Infant Feeding	-	3,410	(3,410)	-	-	-	-
Wirral MBC == Hunt & Darton Wirral	-	4,517	(4,517)	-	-	-	-
British Council	-	2,500	(2,500)	-	-	-	-
I Will - YP Conference	-	5,000	-	5,000	-	(1,641)	3,359
Indonesian Council	-	4,706	(4,706)	-	-	-	-
Paul Hamlyn	-	60,000	(3,867)	56,133	15,000	(13,146)	57,987
P H Holt - Gemma Wash	-	4,000	(4,000)	-	-	-	-
Vaccum Cleaner - Takeover	-	5,076	(5,076)	-	-	-	-
Donated services	-	156,315	(156,315)	-	57,395	(57,395)	-
Carried forward	307,373	498,824	(641,372)	164,825	343,242	(353,996)	154,071

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Restricted funds

(Continued)

	Balance at 1 April 2019	Movement in funds		Balance at 1 April 2020	Movement in funds		Balance at 31 March 2021
	£	Incoming resources £	Resources expended £	£	Incoming resources £	Resources expended £	£
Brought forward	307,373	498,824	641,372	164,825	343,242	353,996	154,071
Arts Council England - Cultural Recovery Fund	-	-	-	-	136,553	(109,121)	27,432
St Helens Council - Home work	-	-	-	-	3,000	(3,000)	-
Other Local Authorities and Organisations - Home work	-	-	-	-	4,900	(4,900)	-
WFA 2020	-	-	-	-	6,000	(6,000)	-
Necessity - Suicide Chronicles	-	-	-	-	20,000	-	20,000
Historic England - The Future of the High Street	-	-	-	-	6,000	(6,000)	-
Torus - Time for Tea	-	-	-	-	1,500	-	1,500
	<u>307,373</u>	<u>498,824</u>	<u>(641,372)</u>	<u>164,825</u>	<u>521,195</u>	<u>(483,017)</u>	<u>203,003</u>

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Restricted funds

(Continued)

Arts Council England - Ambition for Excellence (Helen)

Helen is a three year partnership programme with idle women, ANU Productions and the women of St Helens. The programme creates opportunities for women to develop new skills and experiences and responds to the high levels of domestic abuse in St Helens.

Arts Council England - Creative People and Places

Supported by a local consortium we deliver the Creative People and Places programme in St Helens undertaking a series of residencies and commissions with local community groups to build arts engaged audiences in the town and to embed arts and arts-led commissioning in the borough's strategic decision-making.

St Helens MBC - Schools Programme

Through this fund we delivered our Heart of Glass, Young Hearts: Schools and Colleges Programme. Supporting our Artist in Residence to deliver CPD sessions to teachers, programme activity with children and young people, and produce resource packs for use in schools and colleges across the borough.

St Helens Council - Children's Charter

Working in partnership with St Helens MBC we delivered this project to creatively consult with children and young people across the borough, capturing their vision for the future St Helens.

St Helens Council - Infant Feeding

Working in partnership with St Helens MBC we delivered this project to creatively consult with parents, carers and guardians of children in St Helens on the subject of breastfeeding.

Wirral MBC - Hunt & Darton Wirral

Culminating in a 12 hour live radio broadcast in Liscard town centre this commission worked with local community groups to understand the town and build skills in radio production.

British Council - Hana Madness

As part of A Madlove Takeover, Artist Hana Madness presented her own work and also worked in residence with members of CGL (Change, Grow, Live) to produce new artworks for the exhibition.

I Will - YP Conference

Following the Children's Charter, this conference will be devised, conducted and attended by young people in the borough of St Helens to debate and consult with local policy makers, discussing and tackling a provocation relevant to the arts.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Restricted funds

(Continued)

Indonesian Council - Hana Madness

As part of A Madlove Takeover, Artist Hana Madness was supported to travel from Indonesia to work in residence with the local community at St Helens and present her work during the festival.

Paul Hamlyn - Young Hearts

The vision of Young Hearts is to address challenges of provision with young women in St Helens via a bespoke and socially engaged approach to developing collaborative arts activities with young women. We are working with two artists, Sophie Mahon and Kate Hodgson, to develop two projects with young women to explore co-producing, co-commissioning and the creation of new artworks reflective of young women's experiences of growing up and living in St Helens.

P H Holt - Gemma Nash

This fund enabled additional support for Artist Gemma Nash to work with learning disabled participants at Acorn Farm and Halewood Activity Base, to explore issues of the voice, leading to developing new creative ways of making sounds and using the voice.

Vaccum Cleaner - A Madlove Takeover

Take Over is our annual festival that reimagines public spaces through art projects made with, for and about people in St Helens. This year we invited artist and mental health activist the vacuum cleaner (aka James Leadbitter) to take over a vast empty shop and create a space for art, conversation and care.

Arts Council England - Cultural Recovery Fund

Administered by Arts Council England, the Cultural Recovery Fund was established by the UK Government to support cultural organisations through the Covid-19 pandemic. The fund enabled us to find new ways to deliver our work, including transferring the full delivery of The Northern Faculty of Social Arts Practice online, setting up our staff team for effective home working, conducting a digital audit of our work as well as supporting staff training on equality and diversity in the workplace.

Necessity - Suicide Chronicles

This fund is supporting the development of the third phase of our Suicide Chronicles commission working with artist Mark Storer.

Torus - Time for Tea

Following the Madlove Take Over in November 2019 we received funds from Torus Housing to support ongoing work with the participants from Clock Face in St Helens who collaboratively created a tea blend as part of the festival.

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2019	Transfers	Balance at 1 April 2020	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Arts Council England - NPO	34,046	7,119	41,165	37,281	78,446
Arts Council England - Co-Creation	-	-	-	2,199	2,199
Esme Fairbairn	-	-	-	28,820	28,820
Staffing	-	-	-	25,405	25,405
Street Hunt Book Sales	-	-	-	128	128
	<u>34,046</u>	<u>7,119</u>	<u>41,165</u>	<u>93,833</u>	<u>134,998</u>

The trustees have set aside the sum of £134,998 for the purpose of programme delivery in 2021/22.

14 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	10,055	-	10,055	7,856	-	7,856
Current assets/(liabilities)	248,214	203,003	451,217	105,521	164,825	311,511
	<u>258,269</u>	<u>203,003</u>	<u>461,272</u>	<u>113,377</u>	<u>164,825</u>	<u>319,367</u>

HEART OF GLASS ST HELENS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

15	Cash generated from operations	2021	2020
		£	£
	Surplus/(deficit) for the year	141,906	(61,211)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(182)	(1,952)
	Depreciation and impairment of tangible fixed assets	13,488	8,534
	Movements in working capital:		
	Decrease/(increase) in debtors	12,271	(14,849)
	Increase/(decrease) in creditors	27,621	(77,553)
	Cash generated from/(absorbed by) operations	195,104	(147,031)

- 16 Analysis of changes in net funds**
The charity had no debt during the year.

17 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

In the opinion of the trustees there is no ultimate controlling party.