

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.

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, Esmeé 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

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
	606,958	605,723
Share of support costs (see note 6)	238,596	267,476
Share of governance costs (see note 6)	13,205	10,131
	858,759	883,330
Analysis by fund		
Unrestricted funds	402,912	400,313
Restricted funds	455,847	483,017
	858,759	883,330

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
	<hr/>	<hr/>
	59,842	98,080
	<hr/>	<hr/>

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
	<u>164,825</u>	<u>521,195</u>	<u>(483,017)</u>	<u>203,003</u>	<u>286,701</u>	<u>(455,847)</u>	<u>33,857</u>

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
		<hr/>	<hr/>
	Cash (absorbed by)/generated from operations	(152,884)	195,104
		<hr/>	<hr/>
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