

Charity registration number 1183955

Company registration number 11768366 (England and Wales)

**ARTS AND HOMELESSNESS INTERNATIONAL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

ARTS AND HOMELESSNESS INTERNATIONAL

LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|--------------------------|--|------------------------------|
| Trustees | B M Knowles | |
| | L K Merdith | |
| | R Hadley | |
| | R P McDowall | |
| | T Henderson | (Appointed 28 February 2022) |
| | M Patel | (Appointed 28 February 2022) |
| | R M R Schutt | (Appointed 28 February 2022) |
| | S Shukry | (Appointed 17 October 2022) |
| Charity number | 1183955 | |
| Company number | 11768366 | |
| Registered office | Union House 111 New Union Street Coventry CV1 2NT | |
| Auditor | Clarkson Hyde LLP 3rd Floor Chancery House St Nicholas Way Sutton Surrey SM1 1JB | |

ARTS AND HOMELESSNESS INTERNATIONAL

CONTENTS

| | Page |
|-----------------------------------|-------------|
| Trustees' report | 1 - 8 |
| Independent auditor's report | 9 - 11 |
| Statement of financial activities | 12 |
| Balance sheet | 13 |
| Notes to the financial statements | 14 - 20 |

ARTS AND HOMELESSNESS INTERNATIONAL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

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 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)".

Objectives and activities

Arts and Homelessness International (AHI) was founded at Streetwise Opera in 2016 to connect and strengthen the sector, worldwide.

AHI is a company limited by guarantee, governed by its Memorandum and Articles of Association and incorporated on 15th Jan 2019. It is registered as a charity with the Charity Commission.

Appointment of trustees

As set out in the Board Procedure Policy, in the case of a new Chair of the Board, the exiting Chair should not be involved in the recruitment process except in an advisory role.

Existing Trustees are invited to put themselves forward as candidates to the Nominations Committee. If the successful candidate is already a Trustee, they should be elected as the Chair Designate for one board meeting and then installed as Chair at the next, upon the retirement of the current Chair. If the successful candidate is not already a Trustee, they should be formally invited and elected as a Trustee first and then as Chair Designate (this can happen at the same board meeting).

In the case of appointment of Trustees, the Nominations Committee is responsible, on behalf of the Board, for the recruitment process.

It is chaired by a Trustee other than the Chair of the Board and will include at least three Trustees, one of whom will chair the committee.

The Chair evaluates current skills, knowledge and experience (a 'Skills Audit') and, in light of this, prepares a simple description of the role and the capabilities required for a particular appointment or appointments.

Trustee induction and training

On appointment, Trustees will receive an induction pack which will include:

A copy of the Board Responsibilities and Procedures;
A declaration of the Register of Interests;
Details of particulars AHI needs for filing with the Charity Commission and Companies House, along with contact information for the staff team, and a Declaration of Eligibility to Act;

Governing Documents including the Articles of Association;
Most recent audited accounts;
Strategic Plan;
Organisation chart;
Current year annual budget;
Dates of important events or activities including any Board meetings, fundraising events, 'Away-days', performances and workshops;
The current Organisational Risk Assessment.

As part of the induction process, new Trustees can meet existing Trustees and others involved with the charity, such as members of staff, volunteers and beneficiaries, outside the board meeting. It is also encouraged that they attend activities, if there are any scheduled.

ARTS AND HOMELESSNESS INTERNATIONAL

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

Organisation

The board of Trustees administers the charity. The board normally meets quarterly and there are sub-committees covering Nominations, Marketing and Representation. A Director is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Director has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and artistic, performance-related activity.

A summary of the 2021-22 year

2021-22 has been AHI's third full year of operation and as COVID has reduced in impact, we have responded to much demand from the sector to support their work and, in particular, champion and deepen co-creation. We co-created the 2nd International Arts and Homelessness Summit and the first arts and homelessness event at the United Nations.

Some of the key highlights this year:

- We helped to co-create and co-deliver the biggest arts and homelessness festival in history at **Coventry City of Culture**
- We have delivered two policy co-creation projects in Haringey and Coventry using Legislative Theatre, both of which have resulted in **significant homelessness policy change**
- We ran the first arts and homelessness event at the **United Nations** featuring women artists and activists from around the world
- We continued to support and connect projects in the **Global South** so that there is more equal sharing of power in our sector. We worked with **275 projects in the Global South from 44 countries** (an increase of 105% from 2020/21)
- We produced the **2nd International Arts and Homelessness Summit** which featured 26 workshops and panels. **66% of contributors had lived exp (and were paid); 42% were of colour and 30% from the Global South**
- We delivered 24 training sessions (5 times more than 2020/21 and **supported 378 projects and orgs** (140% more than in 2020/21)
- We have developed a strong legacy in Coventry by creating the first dance programme in homelessness in the UK
- We helped to create the first debate at the **House of Lords** about arts and homelessness

As usual, we are honest about where things have been challenging. As with many small charities, we are spread thin, particularly since we work internationally both running projects and supporting the sector. We often wish we could devote more time to all projects and people so we try to make sure that everything we do has a significant impact which can be spread.

This report gives a summary of what Arts & Homelessness International has achieved in the year 2021-22, giving headline figures on key activities that can be counted and using examples to illustrate the work behind these numbers. In the spirit of honesty and transparency we have also highlighted where things have not gone to plan and where we see room for improvement in the future.

The data included in the report comes from the regular monitoring activities carried out by the AHI staff team alongside deeper evaluation studies of projects including by Warwick University on the whole of our work during Coventry City of Culture.

ARTS AND HOMELESSNESS INTERNATIONAL

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

FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

1. Overall performance

AHI works to bring positive change to people, projects and policy in homelessness through arts and creativity. Our aims are to connect and strengthen arts and homelessness and advocate for the use of arts in the homeless community around the world. We are committed to co-creation and 50% of our board and staff are or have been homeless.

A) Outputs: We do this through a programme of events and exchanges and Advocacy, Research and Training including:

- A biennial Summit and Festival – at the Coventry City of Culture in 2021
- Monthly on-line international network meetings with the global sector
- Programmes of advocacy and policy work including Legislative Theatre projects where we use drama to help co-create homelessness policy with local governments
- Research projects to help the homelessness community make the case for their work and to create a robust evidence base for arts and homelessness – our latest research in the Global South has resulted in a 2-year programme to develop and connect the sector in the Global South through capacity building and setting up 'hubs' of knowledge exchange and learning
- Training events for organisations and individuals in topics as diverse as co-creation; supporting cultural spaces to deepen their access and involvement to people who are homeless; capacity building around running successful arts and homelessness projects from co-design to co-delivery

| Outputs and stats | Number of people | Notes |
|--|------------------|--|
| Events | 78 | 66 in total in 2020/21 |
| Training events | 24 | 5 in 2020/21 |
| Legislative Theatre projects | 2 | In Coventry and Haringey to co-create policy – the first 2 we have delivered |
| People attending AHI events | 2,225 | 1,354 in 2020/21 |
| People who are/have been homeless attending events | 731 | 439 in 2020/21 |
| Number of people from the Global South engaging in events | 275 | 134 in 2020/21 |
| International Arts and Homelessness Summit | 405 | 26 sessions delivered including panels on intersectionality and homelessness and women and homelessness and practice-based workshops from writing to monetising your work 66% of contributors had lived exp (and were paid); 42% were of colour and 30% from the Global South |
| Countries in the international network from the Global South | 55% | 47% in 2020/21 |
| Research projects | 1 | Building Transnational Support in the Global South was launched at the Ubumuntu Festival in Rwanda and has been viewed and downloaded x times |

ARTS AND HOMELESSNESS INTERNATIONAL

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

FOR THE YEAR ENDED 31 MARCH 2022

B) Outcomes/impacts: We measure our aims through connections we make, how projects are strengthened or created and the policy change that results from our work. We also measure the impact of our interventions on the people we work with in terms of well-being, agency, resilience and skills (the areas identified in The Literature Review of Arts and Homelessness, Shaw, 2019).

| Outcome | Result | Notes |
|----------------------------------|---|---|
| People | | |
| Increase in knowledge and skills | 90% attendees of the Summit reported increase in knowledge and skills | Post Summit survey conducted by AHI |
| Increase in well-being | Well-being was increased throughout all AHI projects in Coventry | <u>Arts and Homelessness in Coventry, (Holdsworth and Verson, Warwick Uni, 2022): '(AHI) showed how a diverse set of creative forms can foster positive experiences of self-discovery, affirmation and enhanced well-being'</u> |
| Increase in Agency | 73% of participants of the Home Festival felt homeless people were listened to more | Post Festival de-brief <u>Arts and Homelessness in Coventry, (Holdsworth and Verson, Warwick Uni, 2022): '(AHI) demonstrated how the arts can surface and unsettle the 'stigma optics' that lead to negative perceptions of homelessness and a degraded sense of self for those who have experienced homelessness'</u> |
| Employment | Of the 83 people AHI employed during the year, 50 were or had been homeless (62.5%) | Financial analysis |
| Numbers of people | We worked with 1,030 people who are or have been homeless across all our work | This was a decrease from 1,454 in 2020/21 which was an unusual year because of COVID so around 600 of that number of people were recipients of art packs and books we distributed and we worked directly with around 850 people |

ARTS AND HOMELESSNESS INTERNATIONAL

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

FOR THE YEAR ENDED 31 MARCH 2022

| | | |
|--|--|--|
| Projects | | |
| Connections made | 5,008 connections made within the homelessness ecosystem | Including a new network of 149 in the Global South; 227 at monthly int meetings; 405 at international summit; 180 at the Legislative Theatre events; 409 at training events; 2,783 at non-AHI events where we presented (there were 2,852 total connections made in 2020/21) |
| Projects strengthened | 378 projects and people given advice by AHI in 44 different countries | 156 in 2020/21 |
| | 46 individual artists and producers receiving mentoring | 29 in 2020/21 |
| | 95% of projects said their work had been strengthened | Source = post Summit survey |
| | 100% of those receiving co-creation training said that it had improved their work in that area | Source = post training survey |
| New projects emerging as a result of AHI | 14 (that we know of) | 10 in 2020/21 |
| Policy | | |
| | 154 policy makers engaged with | 27 in 2020/21 |
| | AHI ran the first ever arts/homelessness event in history at the UN | The event was on homelessness and women and featured projects and artists from around the world, curated by AHI |
| | There was the first House of Lords Debate about arts and homelessness | AHI was asked to advise Lord Howarth who instigated the debate and helped him create the content |
| | 7 pieces of policy change from 2 councils in Haringey and Coventry | All achieved through Legislative Theatre – both councils committed to employing and training more homeless people in the council, to include arts into the Rough Sleeping Strategies for the first time and a raft of other policy changes including more co-creation, more trauma-informed care and more partnership working across the regions |

ARTS AND HOMELESSNESS INTERNATIONAL

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

FOR THE YEAR ENDED 31 MARCH 2022

Case Study

While co-creating the Home Festival of arts and homelessness at Coventry City of Culture, AHI put in place a framework where the festival would be co-designed and co-delivered with people who are/were homeless. As below, even the most ambitious ideas were made a reality. Brendan's Flash Mob Timeline: Co-production in Action

2019: AHI mapped the arts and homelessness provision of Coventry and interviewed projects, arts orgs, homeless agencies, the council and many people who were homeless. We met Brendan at the STEPS day centre and he mentioned that he would like to create a flash mob dance at City of Culture outside the Transport Museum.

November 2020: Brendan's interest in a flash mob appears in the Coventry Arts and Homelessness Review

February 2021: Brendan joins the Festival Steering Group

July 2021: The flash mob is given the go-ahead

August 2021: AHI broker a meeting between Brendan and creative facilitator Frankie Robson

September 2021: AHI broker a connection with Sokerissa in Japan, the only dance company working exclusively with homeless dancers – this lead to 2 online workshops

'Sokerissa uses movement to express emotions in a very gentle but evocative way and from a very particular cultural heritage. Dance for me had always been about "steps" - however intricate or simple. Sokerissa's fusion of movement, music and emotion took Frankie and me in a new and exciting direction'. Brendan

September 2021: Brendan and Frankie connect with existing Youth, Irish and African dance groups in Coventry who will perform in the flash mob. City of Culture support the production with a designated producer, equipment. The police loan out one of their drones to film the event from above.

13th October 2021: The Flash Mob takes place to Steve Harley's *Make me Smile* outside Coventry Transport Museum, Brendan's preferred venue from the outset. Around 300 people take part in the dance and in the audience. Over 5,000 watch live on the City of Culture's Youtube channel (the biggest live online audience for any CCoC event)

Feb-March 2022: Brendan co-leads movement workshops with Frankie as part of Underground Light's Creative Café funded by AHI through the British Council

30th March 2022: Creative Café movement pieces shared during the Open Mic session at Methodist Central Hall in front of a packed and appreciative crowd.

June 2022: Brendan co-leads movement workshops with Frankie as part of Underground Light's Creative Café

'All of this has been a wonderful experience and a shining example of co-creation by individuals from diverse groups - community and professional'

ARTS AND HOMELESSNESS INTERNATIONAL

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

FOR THE YEAR ENDED 31 MARCH 2022

2. What could have been better?

COVID – the pandemic continued to have an impact on our work. There were still some positive impacts due to the increased awareness of the use of the arts to enrich all our lives and connect people, especially those who are isolated from each other. On the negative side, our attendance figures for the Summit and some of the Home Festival were affected. We also began to witness a bit of 'zoom fatigue' where attendance for online events was affected.

Capacity – this continues to be an issue for a small charity such as AHI. And since we commit to having a co-created staff, it is not uncommon for members of staff to have to take extended periods of leave. We have grown the infrastructure of staff in 2022/23 but 21/22 was particularly challenging – we delivered everything we set out to do but we weren't able to devote as much time and resources into some of our backroom functions as we would have liked.

3. Conclusion and Looking Ahead

The staff and board are very proud of our achievements this financial year. The function of a networking, sector support and hub organisation in a sector such as arts and homelessness is sometimes more challenging to understand and articulate than a direct-delivery charity. Our work sometimes focusses on 'making the case' and supporting people and projects behind the scenes and therefore not in the public eye. And yet this is what an emerging social action needs – evidence, advocacy, close support and development.

It felt like a lot of hard work over our first few years have really come to fruition and the result is that AHI is firmly the go-to sector support org in arts and homelessness. This was born out with the invitation to curate the first ever arts/homelessness event at the **United Nations**, support the first debate at the **House of Lords** on arts and homelessness and of co-create **the Home Festival at Coventry City of Culture**. We have also made huge strides in our commitment to equalise power and opportunity in the **Global South** with our support of nearly 150 projects and NGOs there, leading next year to the establishment of a series of knowledge-exchange hubs. And this year marked our first **policy co-creation** projects where we showed what is possible in terms of bringing together people who are or have been homeless and policy makers to help make legislative change.

Despite the inevitable focus we have on systems and infrastructure and the health of the sector, **artists and creatives who are or have been homeless remain our priority**. We are proud that we are a significant employer of people who are or have been homeless, a champion of co-creation of staff teams, boards, festivals and even policy. And we are excited that at the end of this year, we are on the cusp of launching the **Associates Programme**, the first leadership programme for creatives who are or have been homeless. And also next year we continue to bring more knowledge exchange and opportunities to projects in the Global South through a programme that will eventually see the launch of sustainable hubs around the world.

Thanks

We are incredibly grateful to our Board of Trustees and staff who work tirelessly; our partners and members across the world, networks for arts orgs, homeless orgs and individuals; our funders including our individual givers, especially our Crowdfunders, Esmée Fairbairn Foundation, Paul Hamlyn Foundation, Linbury Trust, Albert Hunt Trust, Arts Council England, Stavros Niarchos Foundation, Calouste Gulbenkian Foundation, Haringey Borough Council, Coventry City of Culture, Coventry City of Culture and British Council. A special note of thanks to our friends at Calouste Gulbenkian Foundation for continuing to give us a home in their office.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

ARTS AND HOMELESSNESS INTERNATIONAL

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

Structure, governance and management

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:

B M Knowles

L K Merdith

R Hadley

R P McDowall

K B Langford

(Resigned 28 February 2022)

T Henderson

(Appointed 28 February 2022)

M Patel

(Appointed 28 February 2022)

R M R Schutt

(Appointed 28 February 2022)

S Shukry

(Appointed 17 October 2022)

Statement of trustees' responsibilities

The trustees, who are also the directors of Arts And Homelessness International for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

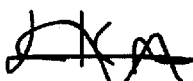
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

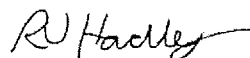
In accordance with the company's articles, a resolution proposing that Clarkson Hyde LLP be reappointed as auditor of the company will be put at a General Meeting.

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



L K Merdith

Trustee/Director



R Hadley

Trustee/Director

22 March 2023

ARTS AND HOMELESSNESS INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF ARTS AND HOMELESSNESS INTERNATIONAL

Opinion

We have audited the financial statements of Arts And Homelessness International (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet 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, 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 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

ARTS AND HOMELESSNESS INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ARTS AND HOMELESSNESS INTERNATIONAL

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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

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

We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates, and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to material misstatement in the financial statements, including, but not limited to, the Companies Act 2006, Charities Act 2011 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. There are inherent limitations in the audit procedures described above, and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relation to irregularities, including fraud. As in all of our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

ARTS AND HOMELESSNESS INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ARTS AND HOMELESSNESS INTERNATIONAL

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Andrew Seton (Senior Statutory Auditor)
for and on behalf of Clarkson Hyde LLP**

22 March 2023

**Chartered Accountants
Statutory Auditor**

3rd Floor
Chancery House
St Nicholas Way
Sutton
Surrey
SM1 1JB

Clarkson Hyde LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

ARTS AND HOMELESSNESS INTERNATIONAL

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 | | | | | | |
| <u>Income and endowments from:</u> | | | | | | | |
| Donations and legacies | 2 | 114,625 | 65,355 | 179,980 | 84,419 | 115,028 | 199,447 |
| Charitable activities | 3 | 36,480 | - | 36,480 | 1,950 | - | 1,950 |
| Other income | 4 | - | - | - | 85 | - | 85 |
| Total income | | <u>151,105</u> | <u>65,355</u> | <u>216,460</u> | <u>86,454</u> | <u>115,028</u> | <u>201,482</u> |
| <u>Expenditure on:</u> | | | | | | | |
| Charitable activities | 5 | <u>127,713</u> | <u>81,476</u> | <u>209,189</u> | <u>84,472</u> | <u>93,289</u> | <u>177,761</u> |
| Net income/(expenditure) for the year/ | | | | | | | |
| Net movement in funds | | 23,392 | (16,121) | 7,271 | 1,982 | 21,739 | 23,721 |
| Fund balances at 1 April 2021 | | <u>5,345</u> | <u>21,739</u> | <u>27,084</u> | <u>3,363</u> | <u>-</u> | <u>3,363</u> |
| Fund balances at 31 March 2022 | | <u><u>28,737</u></u> | <u><u>5,618</u></u> | <u><u>34,355</u></u> | <u><u>5,345</u></u> | <u><u>21,739</u></u> | <u><u>27,084</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.

ARTS AND HOMELESSNESS INTERNATIONAL

BALANCE SHEET

AS AT 31 MARCH 2022

| | Notes | 2022 £ | £ | 2021 £ | £ |
|---|-------|-----------------|---------------|-----------------|---------------|
| Fixed assets | | | | | |
| Tangible assets | 9 | | 652 | | 1,395 |
| Current assets | | | | | |
| Debtors | 10 | 24,867 | | 37,625 | |
| Cash at bank and in hand | | 107,219 | | 20,414 | |
| | | <u>132,086</u> | | <u>58,039</u> | |
| Creditors: amounts falling due within one year | 11 | <u>(98,383)</u> | | <u>(32,350)</u> | |
| Net current assets | | | 33,703 | | 25,689 |
| Total assets less current liabilities | | | <u>34,355</u> | | <u>27,084</u> |
| Income funds | | | | | |
| Restricted funds | | | 5,618 | | 21,739 |
| Unrestricted funds | | | 28,737 | | 5,345 |
| | | | <u>34,355</u> | | <u>27,084</u> |


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

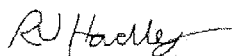
The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 22 March 2023



L K Merdith
Trustee



R Hadley
Trustee

Company registration number 11768366

ARTS AND HOMELESSNESS INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Arts And Homelessness International is a private company limited by guarantee incorporated in England and Wales. The registered office is Union House, 111 New Union Street, Coventry, CV1 2NT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements 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.

1.5 Expenditure

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

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

ARTS AND HOMELESSNESS INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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:

| | |
|-----------|----------------------|
| 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.

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.

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.

ARTS AND HOMELESSNESS INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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 | Restricted funds | Total | Unrestricted funds | Restricted funds | Total |
|---------------------|-----------------------|---------------------|----------------|-----------------------|---------------------|----------------|
| | 2022 | 2022 | 2022 | 2021 | 2021 | 2021 |
| | £ | £ | £ | £ | £ | £ |
| Donations and gifts | 39,565 | - | 39,565 | 4,638 | - | 4,638 |
| Grants receivable | 75,060 | 65,355 | 140,415 | 79,781 | 115,028 | 194,809 |
| | <u>114,625</u> | <u>65,355</u> | <u>179,980</u> | <u>84,419</u> | <u>115,028</u> | <u>199,447</u> |

3 Charitable activities

| | Training & consultancy 2022 | Training & consultancy 2021 |
|----------------------------------|-----------------------------------|-----------------------------------|
| | £ | £ |
| Services provided under contract | <u>36,480</u> | <u>1,950</u> |

4 Other income

| | Total | Unrestricted funds |
|--------------|----------|-----------------------|
| | 2022 | 2021 |
| | £ | £ |
| Other income | <u>-</u> | <u>85</u> |

ARTS AND HOMELESSNESS INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Charitable activities

| | Staff Costs | Other Costs | Total | Staff Costs | Other Costs | Total |
|--|----------------|---------------|----------------|----------------|---------------|----------------|
| | 2022 | 2022 | 2022 | 2021 | 2021 | 2021 |
| | £ | £ | £ | £ | £ | £ |
| Staff costs | 131,469 | - | 131,469 | 123,825 | - | 123,825 |
| Depreciation and impairment | - | 743 | 743 | - | 512 | 512 |
| Fees | - | 39,619 | 39,619 | - | 41,978 | 41,978 |
| Communications | - | 2,271 | 2,271 | - | 2,140 | 2,140 |
| Travel Expenses | - | 7,083 | 7,083 | - | 434 | 434 |
| Overheads | - | 16,285 | 16,285 | - | 6,928 | 6,928 |
| Event expenses | - | 7,260 | 7,260 | - | 1,944 | 1,944 |
| Miscellaneous expenses | - | 2,059 | 2,059 | - | - | - |
| | <u>131,469</u> | <u>75,320</u> | <u>206,789</u> | <u>123,825</u> | <u>53,936</u> | <u>177,761</u> |
| Share of governance costs (see note 6) | - | 2,400 | 2,400 | - | - | - |
| | <u>131,469</u> | <u>77,720</u> | <u>209,189</u> | <u>123,825</u> | <u>53,936</u> | <u>177,761</u> |
| Analysis by fund | | | | | | |
| Unrestricted funds | 79,594 | 48,119 | 127,713 | 35,915 | 48,557 | 84,472 |
| Restricted funds | 51,875 | 29,601 | 81,476 | 87,910 | 5,379 | 93,289 |
| | <u>131,469</u> | <u>77,720</u> | <u>209,189</u> | <u>123,825</u> | <u>53,936</u> | <u>177,761</u> |

6 Support costs

| | Support costs | Governance costs | 2022 |
|--|---------------|------------------|--------------|
| | £ | £ | £ |
| Audit fees | - | 2,400 | 2,400 |
| | <u>-</u> | <u>2,400</u> | <u>2,400</u> |
| Analysed between Charitable activities | - | 2,400 | 2,400 |
| | <u>-</u> | <u>2,400</u> | <u>2,400</u> |

7 Trustees

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

ARTS AND HOMELESSNESS INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Employees

The average monthly number of employees during the year was:

| | 2022 Number | 2021 Number |
|--|----------------|----------------|
| | 4 | 4 |

Employment costs

| | 2022 £ | 2021 £ |
|-----------------------|----------------|----------------|
| Wages and salaries | 120,760 | 114,403 |
| Social security costs | 7,885 | 6,838 |
| Other pension costs | 2,824 | 2,584 |
| | <u>131,469</u> | <u>123,825</u> |

There were no employees whose annual remuneration was more than £60,000.

9 Tangible fixed assets

| | Computers £ |
|------------------------------------|----------------|
| Cost | |
| At 1 April 2021 | 2,228 |
| At 31 March 2022 | <u>2,228</u> |
| Depreciation and impairment | |
| At 1 April 2021 | 833 |
| Depreciation charged in the year | 743 |
| At 31 March 2022 | <u>1,576</u> |
| Carrying amount | |
| At 31 March 2022 | <u>652</u> |
| At 31 March 2021 | <u>1,395</u> |

10 Debtors

| | 2022 £ | 2021 £ |
|---|---------------|---------------|
| Amounts falling due within one year: | | |
| Trade debtors | 18,739 | 29,170 |
| Other debtors | 298 | 18 |
| Prepayments and accrued income | 5,830 | 8,437 |
| | <u>24,867</u> | <u>37,625</u> |

ARTS AND HOMELESSNESS INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Creditors: amounts falling due within one year

| | Notes | 2022 £ | 2021 £ |
|------------------------------------|-------|---------------|---------------|
| Other taxation and social security | | 3,042 | 1,416 |
| Deferred income | 12 | 89,794 | 20,120 |
| Trade creditors | | 2,615 | 8,414 |
| Other creditors | | 532 | - |
| Accruals and deferred income | | 2,400 | 2,400 |
| | | <u>98,383</u> | <u>32,350</u> |

12 Deferred income

| | 2022 £ | 2021 £ |
|-----------------------|---------------|---------------|
| Other deferred income | <u>89,794</u> | <u>20,120</u> |

Deferred income is included in the financial statements as follows:

| | 2022 £ | 2021 £ |
|-------------------------------------|---------------|---------------|
| Deferred income is included within: | | |
| Current liabilities | <u>89,794</u> | <u>20,120</u> |
| Movements in the year: | | |
| Deferred income at 1 April 2021 | 20,120 | 63,433 |
| Released from previous periods | (15,120) | (63,433) |
| Resources deferred in the year | <u>84,794</u> | <u>20,120</u> |
| Deferred income at 31 March 2022 | <u>89,794</u> | <u>20,120</u> |

13 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 | 652 | - | 652 | 1,395 | - | 1,395 |
| Current assets/(liabilities) | <u>28,085</u> | <u>5,618</u> | <u>33,703</u> | <u>3,950</u> | <u>21,739</u> | <u>25,689</u> |
| | <u>28,737</u> | <u>5,618</u> | <u>34,355</u> | <u>5,345</u> | <u>21,739</u> | <u>27,084</u> |

ARTS AND HOMELESSNESS INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).