



CARTWHEEL ARTS LTD

ANNUAL REPORT

AND

UNAUDITED FINANCIAL STATEMENTS

FOR

THE YEAR ENDED MARCH 31 2022

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ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31 2022

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CARTWHEEL ARTS LTD
ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED MARCH 31 2022

DIRECTORS

Name

Alyson Malach
 Alice Birdwood
 Steve Griffiths
 Nasrine Akhtar
 Kerry Bertram
 Laura Broome
 James Carey
 Esha Zaman

Position

Chair
 Vice Chair
 Treasurer

**Appointment/Resignation
 as Trustee**

COMPANY SECRETARY

Hebe Reilly

KEY STAFF

Senior staff

Hebe Reilly
 Rick Walker

Director since 4th January 2022
 Director until 11th March 2022, retired

Other staff

Lucy Holland
 Sue Shaw
 Becky Smyllie
 Vicki Geer
 Richard Hirst
 Bailey Leonard
 Millie Loveday Inglis

Operational Development Manager
 Finance Officer
 Project Co-ordinator, Art for Wellbeing
 Project Co-ordinator, Stronger Communities
 Admin and Communications Officer
 Project Assistant (May 2021 – present)
 Project Assistant (May – Dec 2021)

OBSERVERS

In their capacity as "non-voting
 observers" the following
 representatives of the funding bodies
 indicated here were entitled to attend
 meetings of the Board:-

Marie-Claire Daly
 Aneeqa Javed

Greater Manchester Combined
 Authority
 The National Lottery Community
 Fund

**REGISTERED OFFICE AND
 PRINCIPAL PLACE OF BUSINESS**

110 Manchester Street
 Heywood OL10 1DW

**INDEPENDENT EXAMINER
 & ACCOUNTANTS**

Peter Smith BA FCA DChA
 HGA Accountants & Financial Consultants Ltd
 t/a **Chittenden Horley** - Chartered Accountants
 The Wesley Centre
 Royce Road, Hulme
 Manchester M15 5BP

BANKERS

Co-operative Bank plc
 Business Customer Services
 PO Box 250
 Skelmersdale WN8 6WT

COMPANY NUMBER

2161995

CHARITY NUMBER

519394

**CARTWHEEL ARTS LTD
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED MARCH 31 2022**

The Trustees present their annual report together with the financial statements of the charity for the year ended March 31 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. This was the year of COVID, for most of us the most extraordinary year of our working lives and a remarkable year for Cartwheel Arts.

REPORTING FRAMEWORK

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 (FRS102) (effective 1 January 2019), referred to as the Charities SORP (FRS 102) (second edition – October 2019).

OBJECTIVES AND ACTIVITIES

Charitable objects

- to promote, maintain, improve, and advance education particularly by the encouragement of the Arts;
- to formulate, prepare and establish schemes therefore and
- to co-operate with other charitable organisations having similar objects and to establish, promote or assist such charitable organisations.

Aims

Cartwheel Arts has over 35 years' experience of promoting imaginative, high quality participatory arts projects that do not shy away from difficult or sensitive issues. Our model of co-production celebrates the creativity within everyone, developing talent and generating a sense of ownership, pride and wellbeing. Cartwheel Arts staff and the Board of Trustees are passionate about the role the organisation plays in providing opportunities for participants who live in low-income neighbourhoods, or belong to vulnerable, marginalised groups at risk of exclusion.

Mission:

Our mission is to promote and practise Art for a Reason: enhancing wellbeing, equality, diversity and inclusion.

Vision:

Championing vibrant arts which foster creativity and wellbeing in diverse communities. Leading opinion, uniting communities and sharing good practise.

Our Values are:

Creativity	Using imagination to open up new opportunities
Integrity	Fostering fairness and respect
Resilience	Building sustainability through a strong, flexible and entrepreneurial approach
Collaboration	Working with partners to realise shared goals and solutions
Leadership	Making a mark; visible, invigorating and confident
Excellence	Delivering high quality and inspiring experiences for participants, practitioners and partners

Our core aim is the delivery of high-quality participatory arts projects, delivering social objectives. We seek to:

- Share power and ownership of projects through community engagement and collaboration with diverse participants.
- Be widely known for our work around improved wellbeing, community cohesion, social inclusion and regeneration within disadvantaged communities and recognised for changing people's lives.
- Be recognised for our role as sector leaders in the field of arts, health and participation, uniting communities and sharing best practice.
- Demonstrate commitment to both quantitative and qualitative evaluation and provide depth and understanding of what it is we do and achieve.
- Reflect on our current practice and devise robust and focused strategies for engaging groups, individuals and organisations within those communities in our sphere of influence which we are not yet accessing.
- Embed and demonstrate equality, diversity and inclusion in all that we do

We use a wide range of media to initiate, and respond to, project opportunities in Rochdale and surrounding areas, as well as promoting the development of the arts and examples of good practice across the North West.

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Activities

During 2021 – 2022, Cartwheel Arts work was grouped into a matrix of 4 programmes:

Stronger communities

A range of projects fostering community cohesion within and between communities to build capacity and engender a sense of pride. In the year this included Darnhill Festival, Overspill and Tales from Kirkholt.

All Well & Good

Our arts and health strand promotes wellbeing, independent living and social inclusion, with a particular focus on arts and mental health. **Art for Wellbeing** began in 2008 as a series of three visual arts courses for adults in Heywood recovering from mental ill health issues. Increasingly the work has expanded to focus on work with young people across GM and with schools in Rochdale where we work closely with Early Years and Help.

Youth and Diversity

This reflects the fact that the bulk of the work we do with young people is consciously concerned with promoting inclusion, combating territorialism and exclusion and encouraging young people to explore the opportunities offered by difference. This work aims to inspire young people to get more involved and engaged in their communities and develop education and training opportunities for individuals.

You Live & Learn

Our learning programme emphasises learning by doing, improving skills and employability. We now offer a growing range of training opportunities, particularly in arts and health contexts.

Public benefit

Everything we do is designed to achieve positive outcomes for local communities and participants. Every project must deliver outcomes under one or more of these headings:

- ✓ More Cohesive Communities
- ✓ Improved Health and Wellbeing
- ✓ Greater skills and employability
- ✓ More Involved and Engaged Young People

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. Cartwheel Arts relies principally on grants to cover its operating costs, but because of the continued erosion of local authority funding and the pressure on grants from charitable trusts, we are looking to increase the income from contracts, fees and charges. In 2021/22 we received over £90,000 in 'earned income' from contracts, fees and charges, far exceeding our target of £35,000. However, the unique context of a global pandemic, and the willingness of the local authority and VCSFE body Action Together to significantly invest in emergency community response initiatives cannot be expected to last. The overwhelming majority of the work we do is free at the point of delivery and will remain so, and will continue to be provided for, and in partnership with, beneficiaries who live in deprived communities, or belong to vulnerable, marginalised groups who have limited resources. As we, hopefully, emerge from the pandemic, staff are examining our ways of working and engaging with communities – acknowledging the accessibility of at-home postal projects, alongside the community desire to come back together in physical space.

Contribution of volunteers

Volunteers will continue to make a significant contribution to our project work. However, due to the ongoing government restrictions in 2021, we were unable to engage with pre-pandemic levels of volunteers. In 2020 – 21 we supported 24 active volunteers, who contributed a total 381 hours, including 336 hours contributed by our 8 Trustees. 381 is significantly less than the 979 hours recorded in 2019, but is a direct result of the pandemic, which saw staff members continue to work predominately from home, and the unpredictable situation meant it was challenging to plan projects with meaningful volunteer support. In 2022 we plan to return to our usual number of volunteer hours and establish structured progression pathways for volunteering within the organisation.

Some volunteering is specifically associated with particular projects such as Darnhill Festival but volunteers also carry out research, conduct interviews, contribute artwork for exhibition and publications, assist with administrative tasks at the office, particularly for Art for Wellbeing, maintain our stock room and the contents of our storage container. They now also support with the distribution of postal art projects, which continue to be offered to participants.

In a normal year Darnhill Festival Association meet weekly to plan not only the summer festival, but a series of smaller events through the year usually held for fundraising purposes. In 2021 the DFA provided funding (raised for the 2020 festival – which was cancelled due to Covid-19) that allowed an Arts Week to happen.

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Most members were shielding, however they did meet bi-weekly via Zoom, and helped created knitting packs and run a fundraising stall on the celebration day of Arts Week. Ahead of the 2022 festival the DFA have been meeting bi-weekly (a blend of in-person and online) co-producing the 'Connection Festival'.

Staff team

Director of 18 years, Rick Walker retired in March 2022. After two rounds of recruitment, we successfully appointed new Director Hebe Reilly, who started on 4th January 2022. There was a healthy handover period of 3 months, with both parties feeling confident that sufficient knowledge and insight has been handed over. Hebe has been accessing a range of skills development opportunities including Safeguarding, Charity Finance and Unconscious Bias Training.

We also recruited a new Admin and Communications Officer, Richard Hirst, who started on 12th January. This role alleviates some of the administrative functions of Operations & Development Manager and increases our marketing and communications skills and capacity.

We took on 2 'Kickstart Apprentices' through the DWP scheme, who worked as Project Assistants May – December 2021. We have retained 1, Bailey Leonard as a Project Assistant, increasing our capacity to deliver projects and support with our digital marketing and communications.

ACHIEVEMENTS AND PERFORMANCE

After the tumultuous and unprecedented 2020/21, 2021/22 continued to be unpredictable, albeit with greater awareness and understanding of engaging participants during a global pandemic. Despite various lockdowns and government restrictions, we delivered the highest number of projects in recent years, offering a range of in-person, postal and digital ways to engage with our work. There was a remarkable amount of work delivered considering the context, however the toll that this constant responsiveness and adaptation of programmes on staff wellbeing and resilience should be noted. It was a productive and busy year, but continued to be challenging for staff, freelancers and participants.

We have learnt and adapted to new ways of working. Postal-packs and at-home art projects have proven to be accessible to communities, such as adults with dementia and their carers who ordinarily would not be able to leave home to engage in activity. These remote styles of delivery continued even after restrictions were lifted, and we expect will continue. Creative outputs such as The Poetry Miles (a series of co-created poems that were spray painted across the borough) and Overspill (which culminated in an online gallery and billboard exhibition) were entirely new ways of working for us and saw us reach large audience members in-person and online.

As restrictions eased we returned to face to face session delivery, with Art & Soul returning in a socially distanced format in May 2021 – making the decision as an organisation to balance wellbeing and combatting isolation with the risk of Covid-19 infection. Our Little Artists project was aimed at early years and engaged 55 families including Refugee and Asylum Seeking, Gypsy Roma Traveller and other marginalised communities, seeing the creation of a physical resource pack which was distributed to 150 homes, supporting communities with pre-school 'ready-ness'.

We continue to engage with digitally excluded communities, and work closely with Rochdale's Digi-Tech library to ensure this inequity is addressed. Our digital pilot project engaged 1 freelance digital producer and Art & Soul digital sessions, 2 introduction to Canva sessions for VCSFE sector & carried out 2 consultations with Deepish Women's Group & Little Artists.

Our income increased for the third year running from £318,320 to £391,398 and the company recorded a surplus on unrestricted funds of £20,927 which took our unrestricted funds balance to £55,935. This growth can be attributed to, in part, The National Lottery Community Fund which secured 40% of our core costs in 2020/21, partly due to the ongoing Covid-19 emergency support grants from the local authority and Action Together, and partly due to the team's success in securing commissions and further funding bids – something made possible by the fact that a significant chunk of core costs were covered. Trustees were therefore able with confidence to declare the company a going concern.

Our total of 42 projects is the highest in recent years (2020/21 35; 2019/20 37). We contracted 52 artists and arts organisations (2020/21 40; 2019/20 63). We engaged 9 volunteers in our programmes, an increase from the zero reported in 2020/21. We delivered 233 sessions (2020/21 35; 2019/20 237). Participant numbers were 1,876 (2020/21 90; 2019/20 2,597) and attendances were 2,823 (2020/21 120; 2019/20 3,927). We can confidently report that we are returning to pre-pandemic levels of engagement.

Live audience figures are comprised of Tales from Kirkholt 1,500; Little Amal banner 540; YMRT 1,000, FLUX 2,072. Online outputs on You Tube were viewed 17,113 times.

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By including the estimated number of viewers of our Poetry Miles Street art and online outputs, audience figures can be reported at 182,077 (2020/21 200,000; 2019/20 40,140).

Audience figures are usually made up of attendances at live events and exhibitions, and readership of publications. This was a year with few live events and no conventional exhibitions, but also the year when we reached many thousands of people, particularly children and young people, through resource packs, care packages and weekly activities sent through the post. We also produced 3 resource packs, delivered 3 distinct Training packages, 13 videos, and collaborated with Rochdale Borough Council & members of the Culture Network to contribute to borough wide events including Gaia & Little Amal.

2021/22, like the previous 2 years has been unpredictable difficult to plan for. However, we have continued to prioritise engagement with our communities & delivered more projects than in recent history. The pandemic has forced us into new ways of working – engaging participants in their homes through postal and online delivery, and we expect this will impact future ways of working. In response to the pandemic, we have also been part of more collaborative and collegiate working with other cultural and VSCFE sector organisations in Rochdale & Greater Manchester – collaborations that we hope will continue and deepen. We expect to make the most of the opportunities, particularly those happening in Rochdale as it is identified as a Priority Place and has a successful Arts Council Creative People & Places bid, the Local Cultural Education Partnership and the Cultural Compact that will begin in the borough in 2022.

We have once again seen an increase in turnover, allowing us to expand our team to 7 staff members, and review salaries to ensure they are in line with the current industry standard. This salary review was also deemed to be vital to ensure successful recruitment of a new Director.

Once again there was a substantial increase in turnover, boosted in part by the contributions from a wide range of partners to the series of resource packs produced during the year. The combination of emergency payments from Rochdale Council, Arts Council England and The National Lottery Community Fund went a long way to offsetting the loss of income from other sources, and provided a springboard into 2021/22. Funders were extraordinarily flexible in varying and extending their funding and allowing for improvisation and experimentation. We are particularly grateful to GMCA, National Lottery Heritage Fund and National Lottery Community Fund.

We look forward to a gradual return to normal working while taking with us the learning from the pandemic – a blended or hybrid model of working at least for the next year and perhaps beyond.

ARTISTIC PROGRAMME 2020/21

Our COVID response

We continued to respond to the threat of Covid-19 and various government restrictions, lockdown's and changing advice during 2021/22. We continued to engage communities in their homes through 7 postal project including telephone support for Art for Wellbeing participants, Draw the Day delivering free, online, accessible arts activities and The Poetry Miles an innovative creative writing project that culminated in an outdoor, socially distanced poetry walk across Rochdale borough. As restrictions began to ease during the latter half of the year, we began to facilitate more outdoor and socially distanced activity – offering 2 Art & Soul groups instead of 1 to ensure safety. This has proven to be very successful and opened the group up to new participants. In Darnhill, we did not produce our annual festival in light of our Covid-19 risk assessment, but instead curated an Arts Week of activities for all ages to enjoy. We joined other members of the Rochdale Borough Culture Network to deliver a series of responses to the Gaia exhibition at Riverside 1 and supported the arrival of Manchester International Festival's 'Little Amal' through a project with 5 primary schools who created a welcome banner.

Stronger Communities

The Skill Mill

Using repurposed Community Safety Partnership funding, we worked with The Skill Mill, who provide paid work placements for young offenders, to deliver creative traditional craft workshops in wood printing, spoon carving and Clay Pot making. They also completed eight 'estate clean-up' sessions in Darnhill. The young men who took part had little or no experience of similar skills previously. The Skill Mill have become strong partners through this project and we are keen to continue to work with them.

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Darnhill Wonderwall

Funded by Postcode Local Trust, we held seven sessions with the youth service to make a "Wonderwall" for Darnhill Arts Week. This project had been started with the young people prior to the first lockdown and, as the idea was led by the young people, we were keen to see the project through. Working with Oliver Bishop and Andy Benfield from Travelling Light Circus, the young people created an interactive "wall" which included a random compliments generator, an eco-challenge generator and a 'bird feeder' section with clay wish birds. The piece was showcased by the young people during Darnhill Arts Week.

Darnhill Arts Week

As new Covid-19 restrictions came into place after Christmas, hopes of holiday a full summer festival in 2021 were set aside. Having already secured Arts Council funding for the festival in 2020, permission was granted to hold an Arts Week to allow activity to take place over a week, to keep audiences smaller. A programme of activity was delivered in the run up to the week, including: five schools workshops run; fifty pom pom and knitting packs were distributed to older residents of the estate; Art packs were created for a class at St Margaret's Primary School. During the week itself a holiday club was run at Darnhill library in partnership with Link4Life, Art based workshops, an exhibition was created in the library window revealed on a socially distanced celebration day on the Saturday, with live music, art workshops and a climbing wall. A short film of the week can be found on our You Tube channel.

Gaia X Yoga

In November, the giant Earth installation *Gaia* was exhibited in One Riverside in Rochdale by RBC. Cartwheel Arts was commissioned by Your Trust to help manage some of the activities that took place around Gaia, as well as for activity inspired by the installation. We invited volunteers and third sector workers to join us for a magical evening of Yoga and Art underneath Gaia. Twenty people attended and enjoyed an hour of yoga followed by a Zen Garden creation workshop, led by Jodie Silverman.

Winter Wonderland – Darnhill

We received funding from the Children, Young People and Families fund to run two events, one in Langley and one in Darnhill. The Darnhill Winter Wonderland in December was the busiest Christmas event that we have held on the estate in many years, with around 400 people attending. We had a lantern parade from St Margaret's School to the Darnhill library, featuring lanterns made by students over three workshops. This was followed by artist activity in a heated gazebo, a live reindeer display, stilt walkers, a glow show and of course, a Santa's grotto, managed by volunteer staff from The Guinness Trust. A total of 200 presents were given out in the grotto!

Winter Wonderland – Langley

We also worked with the Bowlee Community Association to deliver *Light Up Langley*. Prior to the event we held three lantern making events at the pavilion with different groups of participants and a one-off workshop at Bowlee School with year 5 and 6 children. On the day we held a lantern parade with children and young people from Bowlee Park Community School to the Pavilion, attended by 87 people. Attendees to the event enjoyed arts and crafts in the gazebo, a visit from Mrs Clause where we gave out 120 presents, music from The Flat Cap 3 duo and hotdogs and homemade cakes provided by the centre and served by the centre's volunteers.

Christmas Cream Tea

At the request of the Darnhill festival Association, we repeated our Afternoon Cream Tea event for older residents of Darnhill, as first trailed for the Overspill project. Twenty for over 65's enjoyed a knitting workshop, afternoon tea and a visit from Santa.

Stories of Strength

We were commissioned by Action Together to create 15 podcast episodes based on conversations with women from Rochdale, as part of their wider Stories of Strength programme which featured 100 women in total. This project was led by our freelance Digital Producer, Danielle Porter, with support from Kickstart funded Project Assistant, Millie Loveday Inglis. We held conversations with our participants, including young women from Darnhill, women from South Asian backgrounds in Deeplish, two of our volunteers and women from Langley.

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All Well & Good

Art **for** **Wellbeing**
Art for Wellbeing (AfW) is increasing its impact at local, regional and national levels through regular creative group work and innovative projects. Becky has been successful at drawing in funding from a wide range of sources and the programme was underpinned by the annual GMCA funding.

The AfW team were incredibly flexible and responsive when coming back to work in the community and supported new participants to join Art & Soul from postal projects. Postal Projects have stayed with us as participants and new referrals struggle to get out into the community.

Art **&** **Soul**
Art & Soul are an art and support group of 13 regular members, with experience of mental health issues. Courses are led by a visual artist and supported by an Emotional Support Worker (ESW). In addition to the regular art sessions, members attend Wellbeing Check-ins. Cartwheel Arts work with the group to develop projects and provide project management support.

Face-to-face sessions started back up in May with a new structure providing shorter sessions, with limited numbers and flexible timings to ease people back into their working environment as well as inviting new members. We have maintained an all-day structure that allows two groups to work (morning and afternoon). This provides a period of transition, for everyone to get used to face to face groups and has enabled us to invite more new members to join. Art & Soul have completed their first full 8-week project since returning to face-to-face projects, in response to the theme 'Listening'. Work is currently displayed at Heywood Sports Village.

Wellbeing **Dominoes** **in** **schools**
The AfW team developed a remote version of the delivery of Wellbeing Dominoes training which has been very successful. Schools receive their box after attending the half day training and after delivering a session they can access a follow-up call with an AfW practitioner to receive their certificate. This gives us a chance to document the work being done in the 50+ schools we trained this year. We are now conducting reflection sessions around using WD for issues such as Exam Stress and Trauma.

Early **Help** **and** **Schools**
There were once again several projects with Erica Field and her team, including the extension of their Coffee Mornings where we provide art activity for families; creating school activities that are reflective of local communities and fun activity sheets created by our talented artists/designers.

You Must Remember This

This project, developing a resource for carers of people with dementia, with a distinctive flavour reflecting the borough was funded by Rochdale Borough Council. It began in 2019 but completion of the project was delayed due to Covid-19. Previously managed by Rick Walker but was handed over to Vicki Greer (Stronger Communities) to complete during the new Director transition. A training resource book has been developed following workshops that took place pre-pandemic and an accompanying resource pack and professional carers training from Small Things Creative Projects will follow.

Volunteers

We have 3 regular volunteers with Lorna, Maggie and Vanina working on different projects.

Deeplish Community Centre Partnership

We are developing AfW delivery in Deeplish Community Centre, which predominately serves South Asian communities. This has included a textile art project with their women's group, whose work was exhibited online as part of an International Women's Day celebration by Manchester Sew Good.

Youth & Diversity

The Poetry Miles

The Poetry Miles engaged 3 professional writers to work with 3 communities across Rochdale to develop new poetry. Young people (age 11-15 years) from Darnhill worked with Reece Williams, residents from the Langley estate worked with John Lindley and Anjum Malik worked with women from South Asian communities (mainly Pakistani and Bangladeshi). The poems were then exhibited as a public pavement jet-wash installation, each spaced out over a mile-long distance, installed by international artist Sumit Sarkar.

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Participants were sent a copy of their poem and a follow up phone call gave an opportunity for editing. Feedback from participants includes *'It's a lovely poem. I will treasure it'* and *'It perfectly sums up both the people of Langley and the place itself.'* The poem from the Deeplish community takes its style and rhythm from the traditional folk and rural form of Tappay, which are normally recited at celebration events such as a henna night. It was performed in this style at the launch event, and this features on the video: https://www.youtube.com/watch?v=3UyT_h5AFIE.

5,000 maps of each poem trail were printed and distributed by The Skill Mill (a social enterprise that gives paid work experience to young people with offending histories), plus posters of the routes were printed and displayed in and around the localities. An immersive film (two versions – one with captions and one without) which captures the process of installation, readings of the poems, drone footage of the jet-wash installations and participants at the launch events was produced and shared online.

The writers developed creative writing activities inspiration packs (activities, notepad, poetry book and pen) which were given to participants after taking part in the projects to support them to continue to engage in the creative process outside of the project. Packs were also given to two project volunteers. Small launch events were held (max of 30 people at each) for participants to walk their mile with the poet with refreshments and for some participants it was their first time meeting up with others since the pandemic began.

With restrictions still in place, we held an online film launch which was attended by around 80 people. The film has since been viewed 671 times.

Little Artists

A new co-produced creative pack for 2-4 year olds to tackle inequalities for refugee, asylum seeking and GRT families plus Cared for Children. The pack involves lots of activities and is free to download online via our blog. We also created 150 physical packs to hand out which have been distributed during monthly sessions after the co-production phase was complete. We've engaged 55 families over the year and utilised our partnership connections through Early Help and Schools to reach a further 15 GRT families, 40 Cared for Children and 40 families accessing BookStart sessions.

Transition

Due to schools being socially distanced they were unable to invite year 6 children to visit the high schools they would be attending the following September. This led to 2 pieces of work. Another pack called Flux which focussed on nurturing confidence and school readiness in a more independent way. Plus some in-person work with a High School in Heywood that decided to open their door for a full day of activities with new year 7's. We provided the AfW workshop looking at self-care when experiencing stress.

Gaia X Wonderwall

In November, the giant Earth installation *Gaia* was exhibited in One Riverside in Rochdale by RBC. Cartwheel Arts was commissioned by Your Trust to help manage some of the activities that took place around *Gaia*, as well as for activity inspired by the installation.

We were able to revisit the Wonderwall project with the young people in Darnhill, holding workshops to add extra detail and then took a small group of young people to exhibit the wall at RBC's My Earth Day, under *Gaia*, alongside a performance from Travelling Light Circus. The wall then stayed for the remainder of the *Gaia* exhibition.

Gaia X Deeplish

Inspired by Luke Jerram's *Gaia* installation, Cartwheel Arts and Deeplish Community Centre partnered to host a play scheme for 18 young people from Deeplish. The sessions, facilitated by Rochdale artist Rahela Khan, included the design and decoration of clay tiles. The participants were invited to design their tiles around the experience of what *'Home'* means to them. The project was managed by Mille Loveday Inglis, one of our Kickstart Project Assistant placements. The tiles were displayed at Number One Riverside alongside the *Gaia* exhibition with a thread running through and connecting the tiles together. This represents how, although we are different, we are all connected and bound to one another by an invisible connection: our place on the planet.

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Gaia X Proud trust

We ran weekly visual art sessions throughout October & November 2021 with young people from The Proud Trust (LGBTQ+ youth) to explore and respond to the Gaia installation.

We worked with artists Oliver Bishop & Dominic Berry to write poetry and create a series of small globes that reimagine the world, addressing inequalities in a positive and empowering way. Images of the launch event were captured by photographer Lee Baxter. The project was managed by project assistant Bailey Leonard. The globes were displayed at Number One Riverside alongside the Gaia exhibition.

You Live & Learn

Training

We developed and delivered new training called Art for Wellbeing 'The Practice' which looked at practical elements of creating and running groups/sessions whilst holding a safe space for people's wellbeing. Becky also became a Connect 5 trainer so that we can upskill volunteers and staff in-house and we supported a committed volunteer to also access this training so that they can co-deliver or run their own sessions in the community.

Kickstart Apprentices

There is a very small pool of freelance project managers in Greater Manchester and the surrounding area and no training opportunities in the participatory arts sector since the demise of C-PAL (Consortium for Participatory Arts Learning). We were able to take advantage of the DWP Kickstart Apprentice programme to take on 2 new Project Assistants. They received training in project management from Becky and provided useful learning for us in developing opportunities for early-career practitioners. They developed throughout the six-month placement, both designing and delivering their own projects, and Bailey supporting on the Introduction to Canva Trainings that were delivered online to the sector.

Sector Support During COVID Crisis

Our Art for Wellbeing Practitioner CPD did not run as usual but we continued to meet with the AfW team regularly to check in on their wellbeing and find ways to offer them work where we could. We also delivered additional, online training that was opened out to the wider sector. This included Trauma Informed Practise, Safeguarding Training around online / remote delivery from Small Things Creative, 2 sessions of Creative Self Care that focused on supporting the supporters and First Aid Training for staff & freelancers & volunteers.

As part of our Anti-Discrimination Action Plan we have been offering regular Equality, Diversity & Inclusion Training as well as Unconscious Bias Training to all staff, freelancers and volunteers.

The artists

Cartwheel worked with 52 artists and arts organisations during 2020/21. Here is the roll of honour:

Abigail Rogers, Alison Cooper, Alx Creations, Amina.S Art & Design, Anjum Malik, Anna Harrison, Artemis Productions, Ben Turner, Blackley Band, Brian Slater, Caroline Daly, Caroline Farrington, Charlotte Bishop, Danielle Lovett, Danielle Porter, Dominic Berry, Duncan Goulder, Elaine Fox, Frances Walker, Jamboree Arts, Jo Foley, Jodie Silverman, John Lindley, Joy Morris, Julia Roy Williams, Katie Marie King, Laura Sutcliffe-Tasker, Lee Baxter, Lily Norwood, Lisa Risbec, Maddie Wakeling, Mandy Beck-McKim, Meat Studio Ltd, Melanie Daniles, Michael Barrow, Mitchell Robinson, Natalie Linney, Nick Farrimond, Oliver Bishop, Point of View Photography Ltd, Rahela Khan, Reece Williams, Salma Khalid, SAMS Art, Sandra McCracken, Skylight Circus Arts, Songsmith Records Ltd, Sow The City, Sumit Sarkar, Travelling Light Circus, Wendy Meadley, Willow Brook Reindeer

Supported through Rochdale Borough Culture Network

We administered funding and small grants schemes for the Rochdale Borough Culture Network to support the following artists and organisations: Creative Health, Demesne Community Centre, Parvez Qadir, Mick Martin, Darnhill Festival Association, Seamus M Kelly, A J Toull.

The following organisations were supported to develop a creative response to the Gaia exhibition at Riverside 1 with a range of community groups: Littleborough Arts Festival, May Wild Studio, Small Things Creative Projects CIC, Star Tree Studio CIC, Falinge Park High School, Creative Health, Petrus Community, Darnhill Café, Rochdale Artists, Rochdale Borough Council Youth Service, Bowlee Community Association.

CARTWHEEL ARTS LTD
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED MARCH 31 2022

Live Well Make Art

Commissioned by GMCA & GM HSP, we have taken over the coordination of the Live Well Make Art network – of arts and health practitioners, organisations and voluntary bodies across Greater Manchester. We coordinate regular newsletters, host a blog site as part of our website (due to launch 22/23) and advocate for the arts & health sector as part of the GM Creative Health Working Group, that influences the pioneering Integrated Care Plan that sees Manchester as the UK's first Creative Health City Region.

Student placements

We worked with Helen Swarbrick & Sadia Mahmood from Manchester Metropolitan University who conducted a consultation and analysis of our social media communications (30 hour placement in June 2021). Between January – March 2022 we welcomed 2 students; Megan Kerry and Mingjie Lin (Lynne) from the University of Manchester to support with the planning and preparation of Darnhill: The Connection Festival in 2022. They have been working closely with Stronger Communities Project Coordinator, attending planning meetings and supporting with contracting and coordination.

FINANCIAL REVIEW

Overview

Income rose from £318,320 to £391,398 and the company recorded a surplus on unrestricted funds of £20,927 which increased our unrestricted funds balance to £55,935.

The three-year fund from The National Lottery Community Fund continued to support growth within the organisation. At the end of 2022 our team has grown from 5 to 7, enabling us to recruit a new Admin & Communications Officer, and retain one Project Assistant from the Kickstart Apprenticeship Scheme. The fund, which originally covered 50% of our core costs now covers 40% - an indication of how it has sustained us and enabled us to thrive.

We were delighted to retain our position in the Greater Manchester Combined Authority and Social Impact Fund, which has now been extended until 2023. We received a grant of £30,000 of which £11,203 goes towards the Director's salary & the balance is used for project work within Art for Wellbeing.

We have continued to witness the growth and increase of commissions available during the pandemic. We far exceeded our £35,000 target for Earned Income and end the year reporting £95,000 of earned income. Time will tell us if this is an emergency response to the pandemic, or a longer-term shift in the availability of commissions.

The phoenix-like revival of the charity continues. Income slumped to £126,799 in 2018, a historic low and has since recovered steadily - £211,944 in 2020, £318,320 in 2021, £391,398 in 2022 – a record level of income. We currently forecast an income of £370,000, accounting for the fact that our National Lottery core grant will be coming to an end in December.

Risk management

The charity maintains a Risk Register which covers matters including Covid-19, governance, legislation and compliance, succession planning, finance and funding, operational matters, partnerships, reputational risk, and premises. The Risk Register is reviewed at each Board meeting and updated accordingly.

Covid-19 was the major risk noted for most of the year, with projects finding ways to adapt & keep participants and staff safe. At the end of the year, following the final relaxation of all government restrictions and free access to Lateral Flow Tests, we are seeing a reduction in the scale of Covid-19 risk. We will continue to prioritise participant and staff safety as we move forwards.

Securing ongoing core funding continues to be a significant risk, one that is common to all charities. Trustees must always ensure that the charity accesses adequate sources of funding.

In addition, each project has its own risk assessment, using the same system as the Risk Register. Larger projects, such as Darnhill Festival, will have a comprehensive Event Plan, showing the chain of command etc. Covid-19 has meant that the project template has had to be substantially changed.

General Data Protection Regulations

We continue to refine our approach to GDPR, with locked filing cabinets and the steady destruction of sensitive material according to our document destruction schedule, part of our Information Governance procedures. We have a contract with Emerge Recycling for confidential shredding. There were no data breaches requiring action in the year. Staff are still learning to use the new Ninox database however its functionality has improved enormously.

CARTWHEEL ARTS LTD
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED MARCH 31 2022

Principal funding sources

Details of the organisations that have funded the charity's work are set out in notes 2 and 3 of the financial statements. The charity is grateful for all the support it has received, and in particular The national Lottery Community Fund, GMCA, Action Together, Postcode Lottery, Arts Council England and Rochdale Borough Council.

Investment policy and review

The charity does not have investments as such. We have two bank accounts. Our current account is with the Cooperative Bank. We have a deposit account with Virgin, though interest rates are now negligible. We separate our funds to take advantage of the £85,000 government insurance policy in the event of either bank failing.

Reserves

The Trustees would like the charity to hold free reserves (unrestricted funds not invested in fixed assets or otherwise designated) equivalent to three months running costs, which equates to approximately £50,000. The free reserves this year have grown from £35,008 to £55,935. This is due to support from The National Lottery Community Fund and a period of project prosperity as we emerged from the pandemic.

Going concern

We strive to have a broad spread of income sources, to avoid becoming too dependent on any one funder, or income stream. Each year we aim to cover our core costs, mainly through full cost recovery from project grants. After three years of losses, we have made a profit in the previous two years, during which time funding from The National Lottery Community Fund has increased the resilience of the company.

The award of funding from The National Lottery in December 2019 has changed our situation dramatically. The fund originally contributed to 50% of our core costs, but this investment, has enabled us to grow and increase our capacity. At year end, with a new permanent Admin & Communications Manager, and a fixed term Project Assistant the National Lottery grant now contributes to 40%. Taken together with the GMCA funding, this means that 55% of our core costs are covered.

The continuation of support from the sector has seen an increase in funding and commission opportunities from Rochdale Borough Council, Your Trust & Action Together. Their contributions account for a significant portion of our turnover. We continue to experience a moderate amount of success in funding bids and new commissions from various partners and anticipate a busy year with approximately 34 projects. We do need to be mindful of staff capacity and wellbeing – something that the busy period and growth of 2020/21 has had an impact on.

As we approach the end of our core funding from The National Lottery, it is vital that we secure long-term grant funding (i.e. 3 years or longer). As a result of the pandemic, some funders are changing their priorities and providing funding for core costs, rather than expecting applications to use Full Cost Recovery. The Arts Council National Portfolio (NPO) Investment Round is also available, and we will submit our application in May 2022. The second key is to increase non-grant income significantly, building on the progress made this year.

We have achieved record turnover in 2021/22. To maximise this we must continue to build partnerships, design innovative and creative proposals that attract funding, develop products and services which meet the requirements of commissioners and explore private donations and income generation.

**CARTWHEEL ARTS LTD
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED MARCH 31 2022**

FUTURE PLANS

The Business Plan 2020-25 was updated in September 2020, as was the annual Action Plan which sets out the detailed targets for each year.

The changes in our delivery models due to Covid-19 will continue to have an impact on the way we operate, delivering postal and online projects and considering ways to ensure isolated participants are able to access our offer. Zoom will continue to be used as a convenient for Board meetings and staff members when appropriate but will not replace face to face interactions entirely – as we recognise the value of in-person connection at times.

The Anti-Discrimination Action Plan, adopted in January 201 continues to impact our programmes of work. All projects must be reviewed through an anti-discrimination lens to combat inequality.

The climate emergency continues to be a globally pressing issue, and we will re-write our Environment Policy and create an Environmental Action Plan and ensure all projects are reviewed through this lens – to ensure we are actively responding to the climate crisis.

The NPO application process, and arrival of a new Director has enabled us to take a strategic look at the company. We will reduce our 4 programmes of work to 3: Stronger Communities, Art for Wellbeing & You Live & Learn, all 3 serving all ages, from early years to older adults and underpinned by our commitments to Diversity, Environmental Responsibility and Digital Inclusion. We plan to fundraise for and recruit, for the first time ever, a You Live & Learn Coordinator to develop 'Progression Pathways' – a 3-year volunteer and paid trainee development programme for participatory arts practitioners, with a focus on engaging those who are currently under-represented in the sector. We similarly plan to fundraise for and recruit a Digital Producer to support the digital innovation across all strands of the organisation and address the digital inequality of communities in Rochdale borough.

We plan to develop our Stronger Communities programme by replicating our hyper-local model of working in Darnhill Festival to 5 other hyper-local areas, driven by the LSOA data that records areas that experience multiple levels of deprivation. This is an ambitious programme, that has community collaboration and co-production at its' core. We will continue to work closely with Darnhill, with the Stronger Communities post being part funded by social landlord Guinness Partnership for our work with the Darnhill Steering Group and Residents' Association.

Wellbeing Dominoes has now been delivered in 75% of Rochdale's schools, with excellent feedback. We will now look at rolling this produce out across Greater Manchester – generating income through this commercial product. It may be that we secure additional funding to bring in some expertise on such a roll out.

Our relationship with RBC Early Help and Schools has continued with several projects commissioned to facilitate learning and communication between schools. An upcoming My Right to Write project will support students with literacy skills in two school. We continue to facilitate Art2 coffee mornings for refugee and asylum-seeking families.

We will continue to work closely and strategically with the Rochdale Borough Cultural Network and Rochdale Borough Council and Action Together to make the most of upcoming opportunities connected to the ACE funding Cultural People & Places 'Culture Co-Ops' programme, the Local Cultural Education Partnership and Cultural Compact.

We will continue to win commissions and to promote our training products.

**CARTWHEEL ARTS LTD
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED MARCH 31 2022**

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee governed by its memorandum and articles of association dated September 7 1987, as amended by special resolutions dated November 23 2010 and November 21st 2017. It is a registered charity with the Charity Commission. The Trustees of the Charity (and Directors of the company) are also the members of the company.

Appointment of trustees

One-third of the Board of Trustees retires each year, (those who have been longest in office), but retiring Trustees are eligible for re-election, for a maximum of three terms, or nine years. After that, Trustees may still be elected on an annual basis, providing 75% of their fellow Trustees support the application. The Board may appoint Directors to fill casual vacancies.

The Directors have no beneficial interest in the Company and are not remunerated for any of the services they provide as Directors of the Company.

The Directors who served during the year together with any changes are listed on page one of the Annual Report. 37.5% of our Trustees are under 35-placing youth voice at the heart of our decision making. 37.5% of our Trustees are from ethnically diverse backgrounds-reflecting the borough's 25.8% ethnically diverse population. Religious identities include: 25% Muslim, 37.5% Christian & 12.5% Jewish. 12.5% identify as disabled & 75% of the Board (inc. our Chair) & the Director are female. This diversity is our strength and we are grateful for the hard work, insights and commitment of our Trustees.

Trustee induction and training

New directors are provided with an information pack and briefing on the work of the organisation, and attend an information session at Cartwheel's offices. We feel that it is important that Trustees understand the nature of the work we do and also our extremely modest circumstances, and a tour of 110 Manchester St helps with this. New trustees are briefed on their legal obligations under charity and company law, the Charity Commission guidance on public benefit,

the content of the Memorandum and Articles of Association, the Task Group structure, the business plan, funding, etc. They are presented with recent publications, reports and publicity materials. Trustees are encouraged to attend external training events to enhance their understanding of their role, such as those provided by local CVS branches.

Organisation

The Board of Trustees has a maximum complement of 12, though we have never had more than 9 Trustees. The Board meets 4 times per year, plus an annual Awayday and the AGM. In addition, there are five Task Groups – HR/Policies, Finance, Marketing & Communication and Premises plus, hopefully for a limited period the Recovery TG which is tasked with helping the charity navigate its way back to post COVID normality. Trustees are expected to serve on at least one Task Group, which are composed of a combination of Trustees and staff. Task Groups meet in between Board meetings to consider relevant matters and make recommendations to the full Board. The Director is appointed by the Board and has some delegated authority for operational matters within strict frameworks, such as the scheme of financial delegation.

Pay and remuneration for senior staff

The salaries of all staff are set with regard to the going rate in the sector at any given time and all are currently linked to points on the JNC scale. The core team consists of the Director, Operational Development Manager and Finance Officer. During the year there were two project manager posts - Art for Wellbeing held by Becky Smyllie and Stronger Communities held by Vicki Greer. All five staff posts have been regarded as permanent since the successful application to The National Lottery. In this year we recruited 1 new Admin & Comms Officer as part of our core team, on a permanent contract. We hired 2 Project Assistants on a fixed term contract and extended 1 Project Assistant's contract (currently fixed term until September 2022).

Future Project Co-ordinators will generally have three year contracts. Their remuneration is generally set for the three year period within the application to the funding body which is paying for project staff.

Staff salaries are reviewed by the Board in July, with any increase awarded backdated to April. Salary levels in general are reviewed by the HR Task Group and any recommendations must be approved by the Board.

**CARTWHEEL ARTS LTD
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED MARCH 31 2022**

Related parties

None of our trustees receive remuneration or any other benefit from their work with the charity, and none claimed expenses during the year. We maintain a register of interests which lists all the relevant interests of our Trustees, including other directorships, membership of Boards of Trustees or Management Committees of other voluntary organisations, school governorships etc.

Any connection between a Trustee of the charity with a contractor engaged by Cartwheel must be disclosed to the board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported. No Trustee or staff member is related to any other Trustee or staff member.

One significant event which took place during this year was the retirement of Rick Walker and the recruitment of Hebe Reilly in January 2022 as new company Director, the first leadership change in 20 years. Trustees have been engaged the recruitment process and new Director transition.

Co-operation with other organisations/charities

Cartwheel works closely with a wide variety of other charities, arts groups, educational bodies, community organisations and social enterprises. Sometimes this cooperation is formal and guided by contracts or memoranda of understanding, but often it is more informal.

Our longest association is with **Darnhill Festival Association**, themselves a registered charity, with whom we jointly organise Darnhill Festival. The DFA own the title to the festival and contract Cartwheel so far on an annual basis to project manage the event and the educational programme leading up to it. They also organise on their own account a series of smaller events through the year which are essentially fundraising events.

Connected with this is a relationship of equal length with **Guinness Partnership**, the social landlord on the Darnhill estate. Guinness provides volunteer support on the festival day and has in most years provided a small cash grant. Two members of staff provide the core roles at the smaller Christmas festival as Santa and Mrs Claus.

Guinness has vacated their offices on the estate, which have been taken over by Rochdale Connections Trust and we look forward to working closely with them.

We have continued to work in close partnership with Your Trust and Rochdale Borough Council who regularly commission us to deliver projects, arts packs, and coordinate events.

Networks

Rochdale Borough Culture Network

We continue to service the RBCN and to administer the RBCN pots of funding. Some pots are small grants, either general purposes or linked to particular events, and there is a separate pot designed to offer awards of up to £500 as match funding for successful applications to Arts Council England's National Lottery funding streams (formerly Grants for the Arts). The small grants scheme during the year of COVID was much curtailed but funds were used to support local organisations engaging with Gaia.

Live Well Make Art

The microgrants pot for Live Well Make Art has now finished, and Gerri Moriarty has stepped away as voluntary coordinator. Thanks to funding from GMCA we are delighted to take over the coordination of this network.

Artschain

Rick, Hebe and Becky attended the monthly Artschain meetings in Manchester for artists and organisations producing socially engaged art and have both played a part in the campaign to persuade the Arts Council to recognise and support participatory arts. Hebe delivered a workshop on 'Creating Space for a more Diverse Workforce in the Participatory Arts'.

Staff also attend the Rochdale Children and Young People's network, Action Together's Grassroots Gathering, and Greater Manchester Arts Sustainability Team.

**CARTWHEEL ARTS LTD
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED MARCH 31 2022**

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees (who are also directors of Cartwheel Arts Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual 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 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 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 (FRS 102) (second edition – October 2019);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANY PROVISIONS AND APPROVAL

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Approved by the Board of Trustees and signed on its behalf by:

Alyson Malach – Chair

Date:

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE CARTWHEEL ARTS LTD
FOR THE YEAR ENDED MARCH 31 2022**

I report to the charity trustees on my examination of the accounts of the company for the year ended March 31 2022 which are set out on pages 17 to 30.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Peter Smith BA FCA DChA

For and on behalf of:
HGA Accountants & Financial Consultants Ltd
t/a Chittenden Horley - Chartered Accountants

The Wesley Centre
Royce Road, Hulme
Manchester M15 5BP

Date:



CARTWHEEL ARTS LTD
STATEMENT OF FINANCIAL ACTIVITIES (including the income and expenditure account)
FOR THE YEAR ENDED MARCH 31 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Incoming resources from generated funds:					
Donations	2	125,448	25,041	150,489	138,717
Charitable activities	3	117,798	123,042	240,840	179,558
Investment income - bank interest		69	-	69	45
TOTAL INCOME		<u>243,315</u>	<u>148,083</u>	<u>391,398</u>	<u>318,320</u>
EXPENDITURE					
Expenditure on charitable activities	4	222,388	152,318	374,706	277,240
TOTAL EXPENDITURE		<u>222,388</u>	<u>152,318</u>	<u>374,706</u>	<u>277,240</u>
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		20,927	(4,235)	16,692	41,080
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS	6	20,927	(4,235)	16,692	41,080
TOTAL FUNDS BROUGHT FORWARD	12	<u>35,008</u>	<u>52,072</u>	<u>87,080</u>	<u>46,000</u>
TOTAL FUNDS CARRIED FORWARD	12	<u><u>55,935</u></u>	<u><u>47,837</u></u>	<u><u>103,772</u></u>	<u><u>87,080</u></u>

The notes on pages 19 to 30 form part of these financial statements.

CARTWHEEL ARTS LTD
BALANCE SHEET
AS AT MARCH 31 2022

	Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Tangible Assets	8		-		-
CURRENT ASSETS					
Debtors	9	7,537		4,923	
Cash at Bank and in Hand		<u>164,290</u>		<u>165,651</u>	
		171,827		170,574	
CREDITORS					
Amounts falling due in one year	10	<u>65,555</u>		<u>68,713</u>	
NET CURRENT ASSETS			<u>106,272</u>		<u>101,861</u>
			106,272		101,861
CREDITORS amounts falling due in more than one year	11		<u>(2,500)</u>		<u>(14,781)</u>
TOTAL NET ASSETS			<u><u>103,772</u></u>		<u><u>87,080</u></u>
FUNDS					
Unrestricted	12		55,935		35,008
Restricted	12		<u>47,837</u>		<u>52,072</u>
TOTAL FUNDS			<u><u>103,772</u></u>		<u><u>87,080</u></u>

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

For the year ending March 31 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and no notice has been deposited under section 476 requiring the company to obtain an audit of its accounts for the year in question.

Directors' responsibilities

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The notes on pages 19 to 30 form part of these financial statements.

Approved by the Board and authorised for issue on:

And signed on their behalf by:

Alyson Malach - Chair

Company registration number 2161995

1 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared: under the historic cost convention; in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective January 1 2019 (second edition – October 2019); FRS102; and the Companies Act 2006. The charity constitutes a public benefit entity as defined by FRS102.

The accounts are prepared in £ sterling, the operational currency of the charity.

Fund accounting

General funds are available at the discretion of the directors in furtherance of the general objectives of the Company. Restricted funds are funds subject to specific restrictive conditions imposed by funders or by the purpose of the grant.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances

Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following applies to particular types of income:

Grants, whether of a capital or revenue nature, are recognised when the charity has entitlement to the funds, any performance conditions have been met and it is probable that the income will be received.

Donations from individuals and other bodies (not being of the nature of a grant) are recognised when receivable.

Earned income is measured at the fair value of the consideration received or receivable for services and goods supplied, net of discounts.

Deferred income

Income is only deferred and included in creditors when:

- The income relates to a future accounting period
- A sales invoice has been raised ahead of the work being carried out and there is no contractual entitlement to the income until the work has been done
- Not all the terms and conditions of the grant have been met, including the incurring of expenditure and the grant conditions are such that unspent grant must be refunded

Expenditure

Costs are defined as follows:

Costs of generating funds	Includes those costs associated with attracting voluntary income and in applying for new funding and sponsorship.
Charitable expenditure	The costs of delivering the charitable activities.
Governance costs	The costs associated with meeting the constitutional and statutory requirements of the charity and include fees for external scrutiny of the accounts and costs linked to the strategic management of the charity.

All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of resources. Costs directly relating to a particular activity are allocated directly and other costs (support costs) are allocated on an appropriate basis to reflect the usage of resources. Details are given in note 4. All expenditure is shown inclusive of VAT, where applicable, as the company is not VAT registered and hence cannot reclaim any input VAT.

1 ACCOUNTING POLICIES (continued)

Pension contributions

Previously the Company contributed to the approved personal pension schemes of certain employees at the rate of 7.5% of basic gross salary. From November 2016 it has enrolled members of staff in the NEST, which complies with the requirements of auto-enrolment, with employer contributions of 7.5%.

Before the introduction of work place pensions, the charity made contributions to employees' own pension funds. It has continued to do so for two employees who have opted out of auto enrolment, but this arrangement is not available for new employees.

These are defined contribution schemes and the Company has no further obligation to contribute over and above this percentage.

Tangible fixed assets and depreciation

Assets costing less than £1,000 (previously £500 up to 31/3/15) are not capitalised, but written off to revenue in the year of acquisition.

Depreciation is provided on the cost of tangible fixed assets in order to write off the cost after taking account of scrap values over the expected useful lives as follows:

Furniture and office equipment	25% Straight line
Project and computer equipment	25% Straight line

Debtors

Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Financial instruments

The charity has only basic financial instruments which are initially recorded at cost, subsequently measured at their settlement value.

Cashflow statement

Advantage is taken of the exemption in the SoRP for small charities not to present a Statement of Cashflows.

	2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
2 DONATIONS						
Revenue Grants:						
National Lottery Community Fund						
Core funding	63,554	-	63,554	61,806	-	61,806
Coronavirus Community Support	-	-	-	-	37,282	37,282
ACE - emergency funding	-	-	-	18,384	-	18,384
GMCA - re staff post	-	10,562	10,562	-	10,562	10,562
Link4Life/Your Trust	20,500	-	20,500	-	-	-
Postcode Neighbourhood Trust	18,253	-	18,253	-	-	-
Rochdale Borough Council						
COVID Small Business	-	-	-	10,000		10,000
Restart grant	8,000	-	8,000	-	-	-
Creative Industries	15,000	-	15,000	-	-	-
The Growth Fund- kickstart	-	14,129	14,129	-	-	-
Donations:						
Donations - Stronger Communities	-	350	350	-	-	-
Donations - Y&D re Aspire	-	-	-	-	120	120
Donations - general	141	-	141	563	-	563
	<u>125,448</u>	<u>25,041</u>	<u>150,489</u>	<u>90,753</u>	<u>47,964</u>	<u>138,717</u>
3 INCOME FROM CHARITABLE ACTIVITIES						
<i>Darnhill Festival</i>						
ACE (channelled grant)	-	11,104	11,104	-	-	-
Action Together	-	1,000	1,000	-	500	500
Granada Foundation	-	-	-	-	2,000	2,000
Darnhill Festival Ass. & others	13,713	3,585	17,298	12,903	-	12,903
	<u>13,713</u>	<u>15,689</u>	<u>29,402</u>	<u>12,903</u>	<u>2,500</u>	<u>15,403</u>
<i>Other project funding</i>						
Art for Wellbeing	-	49,702	49,702	-	85,542	85,542
Little Artists	-	8,997	8,997	-	14,997	14,997
Overspill	-	-	-	-	6,300	6,300
Stronger Communities	-	19,494	19,494	-	24,919	24,919
Youth & Diversity	-	(1,175)	(1,175)	-	2,200	2,200
Art & Soul	-	17,835	17,835	-	-	-
Other Projects						
Action Together Volunteers	-	500	500	-	-	-
ACE Collaboration	-	-	-	-	13,043	13,043
GMCA - Creative Health Network	-	2,500	2,500	-	-	-
GMCA - Digital Project	-	8,000	8,000	-	-	-
Link4Life - RBCN project	-	1,500	1,500	-	1,500	1,500
Other income	<u>104,085</u>	<u>-</u>	<u>104,085</u>	<u>15,654</u>	<u>-</u>	<u>15,654</u>
	<u>104,085</u>	<u>107,353</u>	<u>211,438</u>	<u>15,654</u>	<u>148,501</u>	<u>164,155</u>
Total	<u>117,798</u>	<u>123,042</u>	<u>240,840</u>	<u>28,557</u>	<u>151,001</u>	<u>179,558</u>

CARTWHEEL ARTS LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2022

3 INCOME FROM CHARITABLE ACTIVITIES (continued)

	2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Art for Wellbeing						
Action Together	-	23,060	23,060	-	438	438
Awards for All	-	-	-	-	-	-
GMCA	-	19,438	19,438	-	19,438	19,438
The Charity Service	-	1,345	1,345	-	-	-
WEA	-	5,859	5,859	-	8,789	8,789
<i>Creative packs:</i>						
Action Together	-	-	-	-	2,377	2,377
The Charity Service	-	-	-	-	500	500
Curious Minds	-	-	-	-	3,000	3,000
Link4Life	-	-	-	-	10,000	10,000
Manchester Guardian	-	-	-	-	1,000	1,000
Rochdale BC	-	-	-	-	30,000	30,000
Rochdale Boroughwide Housing	-	-	-	-	10,000	10,000
	-	49,702	49,702	-	85,542	85,542
Little Artists						
The Ragdoll Foundation	-	8,997	8,997	-	8,997	8,997
Rochdale BC	-	-	-	-	6,000	6,000
	-	8,997	8,997	-	14,997	14,997
Overspill						
National Lottery Heritage Fund	-	-	-	-	6,300	6,300
	-	-	-	-	6,300	6,300
Stronger Communities						
Action Together	-	9,995	9,995	-	5,464	5,464
Arts Council	-	1,499	1,499	-	13,491	13,491
Link4Life	-	-	-	-	500	500
Rochdale Borough Council	-	5,000	5,000	-	5,464	5,464
Your Trust	-	3,000	3,000	-	-	-
	-	19,494	19,494	-	24,919	24,919
You Must Remember This						
Rochdale BC	-	-	-	-	-	-
Youth & Diversity						
Barnardo's	-	(1,175)	(1,175)	-	-	-
Curious Minds	-	-	-	-	2,200	2,200
	-	(1,175)	(1,175)	-	2,200	2,200
Art & Soul						
Action Together	-	7,955	7,955	-	-	-
Awards for All	-	9,880	9,880	-	-	-
	-	17,835	17,835	-	-	-

	2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
4 CHARITABLE EXPENDITURE	£	£	£	£	£	£
Staff costs	145,497	-	145,497	93,635	-	93,635
Direct project costs	190,575	-	190,575	157,635	-	157,635
Premises & Insurance	14,174	-	14,174	13,387	-	13,387
Travel and subsistence	287	-	287	-	-	-
Publicity & marketing	1,197	-	1,197	67	-	67
Support costs	22,976	-	22,976	12,516	-	12,516
Charged to restricted funds	(152,318)	152,318	-	(160,268)	160,268	-
	<u>222,388</u>	<u>152,318</u>	<u>374,706</u>	<u>116,972</u>	<u>160,268</u>	<u>277,240</u>

5 SUPPORT & GOVERNANCE COSTS

	2022			2021		
	Governance	Other support Costs	Total	Governance	Other support Costs	Total
Support costs	£	£	£	£	£	£
Staff costs	-	-	-	-	-	-
Professional fees	2,470	-	2,470	2,314	-	2,314
Board costs	440	-	440	905	-	905
Staff & board training	158	3,001	3,159	96	1,823	1,919
Loan interest	-	2,640	2,640	-	1,320	1,320
Office costs & other costs	713	13,554	14,267	303	5,755	6,058
Total support costs	<u>3,781</u>	<u>19,195</u>	<u>22,976</u>	<u>3,618</u>	<u>8,898</u>	<u>12,516</u>

Costs that can be wholly attributed to either support or governance are allocated directly to those functions, and other costs are allocated either on the basis of the estimation of time spent (staff costs) or consumption of resources (office costs).

6 NET INCOMING RESOURCES AFTER TRANSFERS

	2022	2021
	£	£
This is stated after charging/(crediting):		
Accountant/Independent examiner's fees		
Report	950	950
Accountancy and payroll costs	1,290	1,364
Depreciation charged on fixed assets	-	-
Directors' remuneration & trustees' expenses	<u>-</u>	<u>-</u>

CARTWHEEL ARTS LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2022

7 STAFF INFORMATION

2022

2021

£

£

a Staff costs

Salaries and wages	130,092	85,332
Employer's pension contributions	9,762	6,400
Employer's NI contributions	5,643	1,903
	<u>145,497</u>	<u>93,635</u>

No employees earned more than £60,000 pa in either year

b Key management personnel

The key management of the charity comprise the trustees and senior staff (as set out on page1).

The trustees do not receive any remuneration for their services.

The total employee benefits of other key management were as follows:

50,671

38,817

c Average number of employees

The average number of employees was as follows:-

2022

2021

**Average
number**

**Average
number**

Charitable	6	4
Administration	<u>1</u>	<u>1</u>
	<u>7</u>	<u>5</u>

CARTWHEEL ARTS LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2022

8 TANGIBLE FIXED ASSETS

	Furniture & Office Equipment	Project & Computer Equipment	Total
Cost	£	£	£
As at April 1 2021	16,352	31,257	47,609
As at March 31 2022	16,352	31,257	47,609
Depreciation			
As at April 1 2021	16,352	31,257	47,609
As at March 31 2022	16,352	31,257	47,609
Net Book Value			
As at March 31 2022	-	-	-
As at March 31 2021	-	-	-

	2022	2021
	£	£
9 DEBTORS		
Income receivable	7,534	4,825
Prepayments & other debtors	3	98
	<u>7,537</u>	<u>4,923</u>

10 CREDITORS falling due within one year

Trade creditors	5,904	1,926
Loan - GMCVO	10,000	7,719
Funds in trust	6,777	8,364
Social security & other taxes	3,120	1,597
Income in advance	35,912	45,012
Accruals	3,843	4,095
	<u>65,556</u>	<u>68,713</u>

Funds in trust represent monies received from two sources. Link4Life funds provide matched funding of up to £500 each for successful applications from artists and organisations based in the borough of Rochdale to Arts Council National Lottery Project Grants. Live Well Make Art funding supports a small grants scheme available to artists and health workers across Greater Manchester.

11 CREDITORS falling due in more than one year

Loan - GMCVO	2,500	14,781
	<u>2,500</u>	<u>14,781</u>

The loan from GMCVO is unsecured and interest is charged at 6.6% flat rate (12.5% APR). The loan was repayable from April 2019 in 56 monthly instalments of £921.75 and a final instalment of £922. The loan was received in January 2019. On November 2 2019, the lender agreed a deed of variation under which interest only of £220 was payable for six months, with repayment at £921.75 commencing again in May 2020.

On April 6 2020, the lender agreed another deed of variation under which no payments of interest or capital would be made between April 2020 and September 2020, with interest only being paid in October 2020. Thereafter, the loan is repayable in 32 monthly instalments of £1,053.33, including interest of £220 per month.

The loan has been made in order to allow the charity to finance the costs of developing and diversifying its earned income streams.

CARTWHEEL ARTS LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2022

12 STATEMENT OF FUNDS

	Balance 01/04/2020 £	Income £	Expenditure £	Transfers £	Balance 31/03/2021 £	Income £	Expenditure £	Transfers £	Balance 31/03/2022 £
Unrestricted Funds:									
General fund	362	119,355	(116,972)	32,263	35,008	243,315	(222,388)	-	55,935
	362	119,355	(116,972)	32,263	35,008	243,315	(222,388)	-	55,935
Restricted Funds:									
National Lottery Community Fund - Coronavirus	-	37,282	(5,019)	(32,263)	-	-	-	-	-
Community Support Fund	-	10,562	(10,562)	-	-	10,562	(10,562)	-	-
GMCA - staff post	-	-	-	-	-	14,129	(14,129)	-	-
The Growth Fund - Kickstart	-	-	-	-	-	15,689	(17,489)	-	-
Darnhill Festival	1,000	2,500	(1,500)	-	2,000	17,835	(15,296)	-	200
Art & Soul	-	-	-	-	-	49,702	(34,392)	-	2,539
Art for Wellbeing	20,337	85,542	(99,770)	-	6,109	8,997	(19,166)	-	21,419
Little Artists	-	14,997	-	-	14,997	-	-	-	4,828
Overspill	5,687	6,300	(11,987)	-	-	-	-	-	-
Stronger Communities	-	24,919	(9,965)	-	14,954	19,844	(26,809)	-	7,989
You Must Remember This	9,008	-	(89)	-	8,919	-	(1,044)	-	7,875
Youth and Diversity	9,025	2,320	(6,833)	-	4,512	(1,175)	(3,337)	-	-
Other Projects	581	14,543	(14,543)	-	581	12,500	(10,094)	-	2,987
Total restricted funds	45,638	198,965	(160,268)	(32,263)	52,072	148,083	(152,318)	-	47,837
	46,000	318,320	(277,240)	-	87,080	391,398	(374,706)	-	103,772
Total funds									

12 STATEMENT OF FUNDS (continued)

	Balance 01/04/2020			Balance 31/03/2021			Balance 31/03/2022		
	£	Income	Expenditure	Transfers	£	Income	Expenditure	Transfers	£
Analysis of restricted funds:									
<i>Art & Soul</i>									
Action Together	-	-	-	-	-	7,955	(5,416)	-	2,539
Awards for All	-	-	-	-	-	9,880	(9,880)	-	-
						17,835	(15,296)	-	2,539
<i>Art for Wellbeing:</i>									
Action Together	-	438	(438)	-	-	23,060	(6,549)	-	16,511
GMCA	2,031	19,438	(17,533)	-	3,936	19,438	(19,811)	-	3,563
The Charity Service	-	-	-	-	-	1,345	-	-	1,345
WEA	-	8,789	(8,005)	-	784	5,859	(6,643)	-	-
Creative packs	-	56,877	(56,877)	-	-	-	-	-	-
Self made	18,306	-	(16,917)	-	1,389	-	(1,389)	-	-
	20,337	85,542	(99,770)	-	6,109	49,702	(34,392)	-	21,419
<i>Little Artists</i>									
	-	14,997	-	-	14,997	8,997	(19,166)	-	4,828
<i>Overspill</i>									
National Heritage Lottery Fund	5,687	6,300	(11,987)	-	-	-	-	-	-
	5,687	6,300	(11,987)	-	-	-	-	-	-
<i>Stronger Communities</i>									
Gaia	-	-	-	-	-	8,000	(8,000)	-	-
Poetry Miles	-	13,991	(105)	-	13,886	1,499	(15,385)	-	-
Stories of strength	-	-	-	-	-	5,000	(2,356)	-	2,644
Skill Mill	-	10,928	(9,860)	-	1,068	-	(1,068)	-	-
Women's Network - maternity	-	-	-	-	-	5,345	-	-	5,345
	-	24,919	(9,965)	-	14,954	19,844	(26,809)	-	7,989
<i>You Must Remember This</i>									
	9,008	-	(89)	-	8,919	-	(1,044)	-	7,875
	9,008	-	(89)	-	8,919	-	(1,044)	-	7,875

12 STATEMENT OF FUNDS (continued)

	Balance 01/04/2020 £	Income £	Expenditure £	Transfers £	Balance 31/03/2021 £	Income £	Expenditure £	Transfers £	Balance 31/03/2022 £
Youth & Diversity									
Curious Minds re Bubble Up	-	2,200	(2,200)	-	-	-	-	-	-
Other grants & donations	9,025	120	(4,633)	-	4,512	(1,175)	(3,337)	-	-
	9,025	2,320	(6,833)	-	4,512	(1,175)	(3,337)	-	-
Other Projects									
Action Together - Volunteers reconnect	-	-	-	-	-	500	(500)	-	-
ACE Collaboration	-	13,043	(13,043)	-	-	-	-	-	-
GMCA - Creative Health Network	-	-	-	-	-	2,500	-	-	2,500
GMCA - Digital Project	-	-	-	-	-	8,000	(8,000)	-	-
Link4Life - RBCN project	581	1,500	(1,500)	-	581	1,500	(1,594)	-	487
	581	14,543	(14,543)	-	581	12,500	(10,094)	-	2,987

Analysis of restricted funds (continued):

Youth & Diversity

Curious Minds re Bubble Up
Other grants & donations

Other Projects

Action Together - Volunteers reconnect
ACE Collaboration
GMCA - Creative Health Network
GMCA - Digital Project
Link4Life - RBCN project

CARTWHEEL ARTS LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2022

12 STATEMENT OF FUNDS (continued)

Transfers

The Big Lottery Community Fund provided funding under the Coronavirus Community Support Fund part of which was specifically to rebuild the charity's free reserves to ensure resilience going forward. A transfer has been made to unrestricted funds in respect of this.

Restricted fund balances carried forward

Darnhill Festival	Towards future project costs
Art & Soul	Towards future project costs
Art for Wellbeing:	Towards future project costs
Little Artists	Towards future project costs
Stronger Communities	Towards future project costs
You Must Remember This	Towards future project costs
GMCA - Creative Health Network	Towards future project costs
Link4Life - RBCN project	Towards future project costs

All the above will be utilised in 2022/23

The costs of the Darnhill Festival are met from a mixture of unrestricted and restricted income. The income and expenditure:

	2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
INCOME						
Grants	-	15,689	15,689	-	2,500	2,500
Darnhill Festival Association and others	13,713	-	13,713	12,903	-	12,903
	13,713	15,689	29,402	12,903	2,500	15,403
EXPENDITURE						
Direct and support costs	(13,713)	(17,489)	(31,202)	(12,903)	(1,500)	(14,403)
Net Income/(expenditure)	-	(1,800)	(1,800)	-	1,000	1,000

13 ANALYSIS OF COMPANY NET ASSETS BETWEEN FUNDS

Fund balances at March 31 2022 are represented by:-

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Tangible fixed assets	-	-	-
Net current assets	58,435	47,837	106,272
Creditors due in more than one year	(2,500)	-	(2,500)
	55,935	47,837	103,772

Fund balances at March 31 2021 are represented by:-

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Tangible fixed assets	-	-	-
Net current assets	49,789	52,072	101,861
Creditors due in more than one year	(14,781)	-	(14,781)
	35,008	52,072	87,080

CARTWHEEL ARTS LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2022

14 CONSTITUTION

The Company is limited by guarantee and does not have a share capital. In the event of the Company being wound up the members are committed to contributing £1 each.

15 TAXATION

The Company is a registered charity and is entitled to claim annual exemption from UK corporation tax.

16 CAPITAL COMMITMENTS

There were no capital commitments authorised and contracted for at the end of the year (2021 £Nil).

17 OPERATING LEASE COMMITMENTS

The company had the following minimum commitments under non-cancellable operating leases:

	2022	2021
	£	£
Due within one year		2,400
Due between 2 and 5 years	-	-
	<u>-</u>	<u>2,400</u>

The following page does not form part of the statutory accounts

CARTWHEEL ARTS LTD
DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31 2022

	Unrestricted	Restricted	Total	
	Funds	Funds	2022	2021
INCOME	£	£	£	£
National Lottery Community Fund	63,554	-	63,554	99,088
ACE Emergency Funding	-	-	-	18,384
GMCA - re staff post	-	10,562	10,562	10,562
Link4Life	20,500	-	20,500	-
Postcode Neighbourhood Trust	18,253	-	18,253	-
Rochdale Borough Council				
COVID Small Business	-	-	-	10,000
Restart grant	8,000	-	8,000	-
Creative Industries	15,000	-	15,000	-
The Growth Fund- kickstart	-	14,129	14,129	-
Donations	141	350	491	683
Project income - grants and fees	117,798	123,042	240,840	179,558
Investment income - bank interest	69	-	69	45
TOTAL INCOME	243,315	148,083	391,398	318,320
EXPENDITURE				
Gross salaries	130,092	-	130,092	85,332
Social Security Costs	5,643	-	5,643	1,903
Pension costs	9,762	-	9,762	6,400
General project costs	190,575	-	190,575	157,635
Rent and services	14,174	-	14,174	13,387
Publicity and marketing	1,197	-	1,197	67
Travel and subsistence	287	-	287	-
Staff and Board training	3,159	-	3,159	1,919
Board costs	440	-	440	905
Office costs	10,639	-	10,639	3,040
Postage	139	-	139	127
Telephone, fax and internet communications	3,489	-	3,489	2,891
Accountancy & professional fees	2,470	-	2,470	2,314
Loan interest	2,640	-	2,640	1,320
Charged to restricted funds	(152,318)	152,318	-	-
TOTAL EXPENDITURE	222,388	152,318	374,706	277,240
SURPLUS BEFORE TRANSFERS	20,927	(4,235)	16,692	41,080
TRANSFERS BETWEEN FUNDS	-	-	-	-
SURPLUS AFTER TRANSFERS	20,927	(4,235)	16,692	41,080
FUNDS BROUGHT FORWARD	35,008	52,072	87,080	-
FUNDS CARRIED FORWARD	55,935	47,837	103,772	41,080