

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
The GAP Arts Project**

**The GAP Arts Project
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for the Year Ended 31 March 2021**

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**The GAP Arts Project
Report of the Trustees
for the Year Ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To support the creativity and cultural life of young people up to 30 years of age living in Birmingham and the wider West Midlands area by:

(a) Providing a rolling programme of arts and cultural projects, events, training and, where possible, employment; and

(b) Offering access to dedicated arts space;

As a means of

(i) Helping young people to develop their skills and competencies

(ii) Advancing their education

(iii) Supporting their good mental health and happiness

(iv) Relieving unemployment; and

(v) Encouraging their participation in society as independent, empathetic, responsible individuals

In setting our objectives and planning our activities for the year our Trustees gave careful consideration to the Charity Commission's general guidance on public benefit.

Governing document

The GAP Arts Project is a Charitable Incorporated Organisation (CIO) registered with the Charities Commission on 10 March 2014. The objects were amended on 16 March 2014 and again during the 2019-20 financial year. Amendments during this reporting period were approved by the Charities Commission on 24 September 2019.

Public Benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

**The GAP Arts Project
Report of the Trustees
for the Year Ended 31 March 2021**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Projects

2020 VISION: Towards A Culture of Theatre & Story in Balsall Heath

Funding from Arts Council England for a year-long programme of theatre and story-based activity. This project was redesigned and adapted in the light of the COVID-19 pandemic, with some elements delivered online and others postponed until restrictions were lifted. Activities included a young writers development scheme, oral history research, Basement Ensemble sessions with young theatre makers, theatre scratch nights and two new play commissions.

Family Garden Days (17 participants)

Safe days out in a private garden during lockdown, for underprivileged families with no outdoor space. Funding through The Active Wellbeing Society.

Share my Language (27 participants)

A variety of safe and socially distanced activities and meals for young asylum seekers, funded by MyFriendlyCities.

Me, Here, Now (14 Participants)

Funding through Birmingham City Council's Next Generation scheme for a self-portraiture photography project for young people from Balsall Heath aged 11–18.

Bridging The GAP (16,534 views)

ACE Emergency Funding supported a programme of organisational development and creative delivery, including:

- Young People's Mental Health Champion training
- Digital Skills Development training
- Full Governance review;
- Artistic policy development
- Branding redesign;
- Website redesign;
- *100 Stories Deep* with 52 different artists reading 100 stories for the community on GAP's YouTube channel

The GAP Recovery Plan

A recovery and resilience action plan funded by the Cultural Recovery Fund (ACE and DCMS) to sustain the organisation through the lockdowns. Activity included redesign of premises and fundraising for renovations.

**The GAP Arts Project
Report of the Trustees
for the Year Ended 31 March 2021**

ACHIEVEMENT AND PERFORMANCE

Charitable activities - continued

Sea of Troubles (12 Participants)

A commission from the Shakespeare Birthplace Trust to make four short films using Shakespeare to explore a variety of global issues prevalent in 2020.

Commonwealth Games Project Feasibility Study (107 Participants)

GAP led a consortium of four leading arts organisations to consult and co-design with groups from the community a prospective project for the Commonwealth Games Cultural programme. Funded by Birmingham City Council.

Arts Connect - THRIVE Bursary (8 Participants)

R&D funding to research how drama methodology and Video Enhanced Reflective Practice can be used to support young people living with trauma.

Iftar (168 Participants)

Deliveries of hot homemade food to young asylum seekers during Ramadan, initially funded by GAP reserves followed by public donations.

The Mix Community Café: Adapted the café to sustain the income stream for the organisation, and supported isolated members of the local community with a pavement service throughout the summer.

Raised funding from the Clothworkers Foundation to make renovations to the café, worked with an architect to create a plan, and work was begun in March 2021.

Exhibitions

Self, Isolated (438 likes / 57 Artists)

Commissioned five young Birmingham artists to create self-portraits reflecting their experience of isolation and lockdown, followed by an open call for others of all ages and around the country to submit their own. We received over 50 responses, and shared these via an online exhibition in May 2020, a physical exhibition August - October 2020, and printed a catalogue for sale in our Shop. Funded by GAP art auction fundraiser (Dec 2019).

Me, Here, Now: An online exhibition of our Me, Here, Now project (464 likes)

This exhibition shared the final self-portrait photographs taken by young people during our Next Generation funded project.

**The GAP Arts Project
Report of the Trustees
for the Year Ended 31 March 2021**

ACHIEVEMENT AND PERFORMANCE

Charitable activities - continued

Public events

Film Screening: 1500 & Counting (55 Participants)

In conjunction with the production house Courageous Films The GAP hosted the Birmingham leg of the virtual film documentary tour of 1500 & Counting, followed by discussion.

Sound Tapestry with Meera Shakti Osbourne (6 Participants)

An online project taking place fortnightly over three months, with young people aged between 12 – 18, exploring feelings and emotions through sound.

Suspect Objects/Suspects Subjects (120 Participants)

Roundtable discussion about intersections of Art, Community and Suspicion inspired by Faisal Hussain's exhibition.

Across the year the total number of participants, audiences and visitors to projects, exhibitions and events was 18,100. We engaged 20 volunteers.

FUTURE PLANS

The MIX Community Café: The reopening of the café and gallery, newly extended and renovated to allow for more spacious public areas and kitchen, better fitted to COVID-19 compliance.

Summer half term activities for 4-16 year olds to coincide with reopening, and creative and cultural activities for children, young people and families throughout the summer holidays.

Establish a GAP Youth Board of young local people to give them a voice in arts provision for young people locally.

Collaborating with local organisations to set up monthly, co-ordinated open days with free activities for local people. Applying to GBSLEP for funding.

Participate in Commonwealth Games Cultural Programme.

Organisational development will focus on preparing The GAP for NPO application in January 2022.

FINANCIAL REVIEW

Income for the 2020/21 financial year was £115,887 (£80,608 in 2019/20), expenditure for the same period was £109,152 (£53,225 in 2019/20). After taking all activity into account this results in a surplus across all funds of £6,735 (£27,383 on 2019/20).

**The GAP Arts Project
Report of the Trustees
for the Year Ended 31 March 2021**

FINANCIAL REVIEW - continued

Notable Income includes Grants of £99,572 (£46,362 in 2019/20), Donations of £3,775 (£957 in 2019/20), Venue Hire £2,078 (£10,573 in 2019/20), and Sales of goods £10,461 (£22,336 in 2019/20).

Notable expenditure includes £82,928 on Project Delivery (£36,377 in 2019/20) as well as costs of £16,595 relating to Rent, Room Hire & Associated Costs (£14,180 in 2019/20).

Reserves Policy

The charity operates on a balancing budget basis however in line with guidance issued by the charity commission, the trustees aim to maintain enough free reserves at the end of the financial year to contribute to baseline running costs or any unexpected scenarios for a period of 6 months.

For the 2021-22 financial year this figure is calculated at £10,800. The trustees consider this appropriate to ensure the charity can continue to operate effectively in the event of extreme financial circumstances. The level of reserves is reviewed at the end of each financial year.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that despite continued Covid-19 uncertainties the CIO has reserves, secured Government and other Covid support grants, as well as appropriate operational changes planned to support operations for 12 months from the date of authorising these financial statements.

**The GAP Arts Project
Report of the Trustees
for the Year Ended 31 March 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number	1156090
Registered office	498 Moseley Road Balsall Heath Birmingham B12 9AH
Trustees	Iqbal Mohammed Aqeel Kapasi Chris Cooper Steve Dyson Mohini Howard Liz Brown Leon Sealey-Huggins Uma Jyothi Lanka Abbas Shapuri Will Moore Logan Gregory (resigned 10 October 2021)
Independent Examiners	Steven Breese ACMA, CGMA SAB Accountancy Services Ltd 102 Hamstead Road Great Barr Birmingham B43 5BN
Bankers	Lloyds Bank PLC 9 Birmingham Road Sutton Coldfield Birmingham B72 1QA

**The GAP Arts Project
Report of the Trustees
for the Year Ended 31 March 2021**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the report of the trustees and the financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. 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.

In so far as the trustees are aware:

- there is no relevant information of which the charity's independent examiner are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiners are aware of that information.

Approved by order of the board of trustees on 18 January 2022 and signed on its behalf by:

Will Moore
Trustee

**Independent Examiner's Report to the Trustees of
The GAP Arts Project**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2021 which are set out on pages' 10 to 19

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.
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.



Steven Breese ACMA, CGMA
SAB Accountancy Services Ltd
102 Hamstead Road
Great Barr
Birmingham
B43 5BN

17 January 2022

The GAP Arts Project
Statement of Financial Activities
for the Year Ended 31 March 2021

		Un- restricted funds	Restricted funds	2020/21 Total funds	2019/20 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	7	556	102,791	103,347	47,319
Other trading activities	9	7,709	2,753	10,462	22,716
Charitable activities	8	1,078	1,000	2,078	10,573
Total income		9,343	106,544	115,887	80,608
EXPENDITURE ON					
Charitable activities	12	3,435	100,320	103,755	53,225
Raising Funds	15	4,102	1,295	5,397	-
Total expenditure		7,537	101,615	109,152	53,225
Net Income		1,806	4,929	6,735	27,383
Transfer between funds		526	- 526	-	
RECONCILIATION OF FUNDS					
Total funds brought forward	13	7,418	35,095	42,513	15,130
Total funds carried forward		9,750	39,498	49,248	42,513

CONTINUING OPERATIONS

The statement of financial activities includes all gains and losses recognised during the year. All incoming resources and resources expended derive from continuing activities.

**The GAP Arts Project
Balance Sheet
as at 31 March 2021**

	Notes	Un- restricted funds £	Restricted funds £	2020/21 Total funds £	2019/20 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		10,105	44,951	55,056	42,471
Debtors	10	-	685	685	542
		10,105	45,636	55,741	43,013
CREDITORS					
Amounts falling due within one year	11	- 355	- 6,138	- 6,493	- 500
NET CURRENT ASSETS / - LIABILITIES		9,750	39,498	49,248	42,513
TOTAL ASSETS LESS CURRENT LIABILITIES					
		9,750	39,498	49,248	42,513
NET ASSETS		9,750	39,498	49,248	42,513
FUNDS OF THE CHARITY					
	13				
Unrestricted funds		9,750	-	9,750	7,418
Restricted funds		-	39,498	39,498	35,095
		9,750	39,498	49,248	42,513

The financial statements were approved by the Board of Trustees and authorised for issue on 18 January 2022 and were signed on its behalf by:

Will Moore
Trustee

**The GAP Arts Project
Notes to the Financial Statements
for the Year Ended 31 March 2021**

1 ACCOUNTING POLICIES

Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations/grants to be recognised the charity will have been notified of the amounts and the settlement date in writing. If conditions are attached to the donation/grant and this requires a level of performance before entitlement can be obtained then the income is deferred or carried forward via restricted funds until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of resources. Expenditure is classified under the following activity headings:

Charitable activities - this comprises the direct costs of activities undertaken to further the purposes of the charity, including grants payable and all associated support costs.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event where it is probable that there will be an outflow of economic resources to settle the obligation and where creditors can be estimated or measured reliably.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The Gap Arts Project
Notes to the Financial Statements
for the Year Ended 31 March 2021

2 TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor the year ended 31 March 2020, with the exception of out of pocket expenses relating to activities undertaken by the charity.

3 CONTROLLING INTEREST

The Charity is controlled by its Trustees.

4 LEASE COMMITMENTS

There were no annual operating lease payments that the organisation was committed to paying for the year ended 31 March 2021 nor the year ended 31 March 2020.

5 CAPITAL COMMITMENTS

There were no capital commitments for the year ended 31 March 2021 nor the year ended 31 March 2020.

6 STAFF COSTS AND ASSOCIATED EXPENSES

There were no staffing costs or associated expenses for year ending 31 March 2021 nor for the year 31 March 2020.

7 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2020/21 Total	2019/20 Total
	£	£	£	£
Grants	-	99,572	99,572	46,362
Donations	556	3,219	3,775	957
	<u>556</u>	<u>102,791</u>	<u>103,347</u>	<u>47,319</u>

8 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2020/21 Total	2019/20 Total
	£	£	£	£
Venue Hire	1,078	1,000	2,078	10,573
	<u>1,078</u>	<u>1,000</u>	<u>2,078</u>	<u>10,573</u>

The Gap Arts Project
Notes to the Financial Statements
for the Year Ended 31 March 2021

9 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	2020/21 Total	2019/20 Total
	£	£	£	£
Events	-	-	-	380
Sales of Goods	7,708	2,753	10,461	22,336
	7,709	2,753	10,462	22,716

10 DEBTORS

	Unrestricted Funds	Restricted Funds	2020/21 Total	2019/20 Total
	£	£	£	£
Prepayments	-	295	295	-
Accrued Income	-	390	390	542
	-	685	685	542

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds	Restricted Funds	2020/21 Total	2019/20 Total
	£	£	£	£
Accruals	355	6,138	6,493	500
	355	6,138	6,493	500

12 TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2020/21 Total	2019/20 Total
	£	£	£	£
Project Delivery	-	82,928	82,928	36,377
Marketing	-	11	11	421
Rent, Room Hire & Associated Costs	1,833	14,762	16,595	14,180
Insurances	-	249	249	664
Telecoms	769	716	1,485	860
Accountancy	355	500	855	500
Other	478	1,154	1,633	222
	3,435	100,320	103,755	53,225

The Gap Art Project
Notes to the Financial Statements
for the Year Ended 31 March 2021

13 MOVEMENT IN FUNDS

	Balance at beginning of year £	Income £	Exp- enditure £	Transfers £	Balance at end of year £
Unrestricted Funds					
General					
General Fund	1,718	9,343	7,537	- 744	2,780
Designated					
Theatre of Sanctuary	-	-	-	1,270	1,270
Venue Costs (3 Months)	5,700	-	-	-	5,700
	5,700	-	-	1,270	6,970
Total Unrestricted Funds	7,418	9,343	7,537	526	9,750
Restricted Funds:					
The Mix Development	1,799	-	1,605	-	194
2020 Vision	19,564	20,842	19,746	-	20,660
Me, Here, Now	6,188	-	5,753	-	435
TAWS	850	487	1,337	-	-
Foodchain	6,694	-	958	-	5,736
Share My Language	-	1,708	1,474	- 234	-
Sea of Troubles	-	2,000	701	-	1,299
Iftar Project	-	1,052	760	- 292	-
Thrive	-	3,500	970	-	2,530
Arts Council Emergency Fund	-	21,633	21,633	-	-
Commonwealth Feasibility	-	1,390	1,390	-	-
Cultural Recovery Fund	-	53,932	45,288	-	8,644
Total Restricted Funds	35,095	106,544	101,615	- 526	39,498
TOTAL FUNDS	42,513	115,887	109,152	-	49,248

The Gap Art Project
Notes to the Financial Statements
for the Year Ended 31 March 2021

14 RELATED PARTY TRANSACTIONS

There were related party transactions amounting to £19,063 for services between the charity and Accident Time Limited during the 2020/21 financial year.

£12,383 was paid to Accident Time Limited for project management and artsitc services of Ceri Townsend. Ceri Townsend who is the founder and an ongoing member of the core team of the charity, is a Director and Shareholder of Accident Time Limited (company number 06473325).

The remaining £6,680 was paid to Accident Time Limited for the specialist services of Chris Cooper. Chris Cooper, who is a trustee of the charity is a Director and Shareholder of Accident Time Limited (company number 06473325).

The commissions undertaken by Chris Cooper represent the natural continuation of a long-term artistic collaboration between the charity and Chris Cooper, whose specialist knowledge and experience of DIE methodology is unmatched in the UK. Chris was exempted from the decision-making process when procuring all services, and each appointment was ratified by a unanimous decision by the Board of Trustees due to the need for specialist services.

15 EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total 2020-21	Total 2019-20
	£	£	£	£
Cost of goods sold	4,102	1,295	5,397	See Note 18

The Gap Art Project
Notes to the Financial Statements
for the Year Ended 31 March 2021

16 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2020

	Un- restricted funds £	Restricted funds £	2019/20 Total funds £	2018/19 Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	1,977	45,342	47,319	43,395
Other trading activities	22,716	-	22,716	2,588
Charitable activities	10,573	-	10,573	30,378
Total income	<u>35,266</u>	<u>45,342</u>	<u>80,608</u>	<u>76,361</u>
EXPENDITURE ON				
Charitable activities	- 42,978	- 10,247	- 53,225	- 74,603
Total expenditure	<u>- 42,978</u>	<u>- 10,247</u>	<u>- 53,225</u>	<u>- 74,603</u>
Net movement in funds	<u>- 7,712</u>	<u>35,095</u>	<u>27,383</u>	<u>1,758</u>
RECONCILIATION OF FUNDS				
Total funds brought forward	15,130	-	15,130	13,372
Total funds carried forward	<u><u>7,418</u></u>	<u><u>35,095</u></u>	<u><u>42,513</u></u>	<u><u>15,130</u></u>

The Gap Art Project
Notes to the Financial Statements
for the Year Ended 31 March 2021

17 COMPARATIVE STATEMENT OF MOVEMENT IN FUNDS
FOR THE YEAR ENDED 31 MARCH 2020

	Balance at beginning of year £	Income £	Exp- enditure £	Transfers £	Balance at end of year £
Unrestricted Funds					
General					
General Fund	8,120	35,266	42,978	1,310	1,718
Designated					
The Gap Development Fund	1,000	-	-	1,000	-
The Gap Artistic Fund	1,000	-	-	1,000	-
Venue Costs (3 Months)	5,010	-	-	690	5,700
	7,010	-	-	1,310	5,700
Total Unrestricted Funds	15,130	35,266	42,978	-	7,418
Restricted Funds:					
The Mix Development	-	3,000	1,201	-	1,799
2020 Vision	-	22,702	3,138	-	19,564
Me, Here, Now	-	8,100	1,912	-	6,188
TAWS	-	1,000	150	-	850
Foodchain	-	9,998	3,304	-	6,694
Share My Language	-	542	542	-	-
	-	45,342	10,247	-	35,095
TOTAL FUNDS	15,130	80,608	53,225	-	42,513

18 COST OF GOOD SOLD

A comparable figure for the 2019-20 financial year is unavailable for cost of goods sold. For the 2019-20 reporting year this expenditure was included within Project Delivery.