

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2022  
for  
The GAP Arts Project**

**The GAP Arts Project**  
**Contents of the Financial Statements**  
**for the Year Ended 31 March 2022**

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**The GAP Arts Project  
Report of the Trustees  
for the Year Ended 31 March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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 2022**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable Activities**

***Projects***

**Are You Game for Climate Change?** This was an environmental project in partnership with Birmingham City University, engaging young people in built environment climate research through co-design and play, funded by the Arts and Humanities Research Council. A new board game was developed and tested, which was based on retrofitting the housing of Balsall Heath, and was printed and presented at COP26.

(30 participants)

**Founding the Future** was a pilot project, funded by Birmingham City Council's Next Generation Fund, to set up and launch a new youth forum to give local young people a platform and voice in arts and cultural provision for their peers. Founded and self-named The Culture Collective.

(12 participants)

**Making the Future** – A summer scheme funded by the Woodward Charitable Trust consisting of a wide range of creative workshops and activities including which included Den Building, Minecraft, Board Games, Seed Bomb making, Sunflower planting, Banner making and Cardboard City design and more.

(70 participants)

**Creative Protest, Cultural Resistance** – A Birmingham 2022 Creative Cities project was begun, part of the Commonwealth Games cultural festival. Working with a group of local community producers and two specialist artists, the project explored how creativity has been used to resist oppression and defend communities across the world and across history in a wide range of imaginative and innovative ways. Both phases were followed by a public workshop in different practices: kite making & flying and map making. (The project was completed in August 2022)

(150 participants)

**Balsall Heath Second Saturday** – GAP co-founded a monthly festival of family arts taking place across local cultural venues, working in consortium with Ort Gallery, Moseley Road Baths, The Old Print Works and Dark Room Birmingham, with funding from Greater Birmingham Local Enterprise Partnership to develop Balsall Heath as a Cultural Action Zone.

(Average 300 participants monthly).

***Partnerships***

**Shakespeare Birthplace Trust** – The GAP Basement Ensemble's four short films, Sea of Troubles, commissioned by SBT, was completed and published on the SBT website. Plans were agreed to co-pilot a young artists residency scheme in 2022-23, with a view to delivering a three-year residency scheme from 2023-2026.

**The GAP Arts Project  
Report of the Trustees  
for the Year Ended 31 March 2022**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities - continued**

**Displaced Collective** – The GAP continued to provide safe social space for young asylum seekers to meet and participate in a range of activities and to share food. (20-50 weekly)

**Craft Fayre** – We hosted a Christmas Craft Fayre supporting the creative work of 8 young artists.

**Other events** – We also hosted a range of events for young people including live music gigs - World Service and Ire-ish (70 audience) – Selexterhood DJing Workshops (60 participants) – and film screening Embrace of the Serpent (15 audience).

**Playwrighting Commission** – Arron Gill and Bethany Slinn completed a commissioned play for young people on school exclusion titled Just Another One of Those Days, to be produced by The GAP Youth Theatre.

***Exhibitions***

There were two exhibitions held in the GAP Gallery, Me, Here, Now and Drawing Connections, displaying the work of 11 young artists over nine months. The gallery also exhibited ongoing project work of the Culture Collective and the Creative Cities projects.

***Café***

Funded by the Clothworkers Foundation, the extension and refurbishment of The MIX Community Café completed and it reopened on 31 May 2021, with more space, better heating and lighting and a new kitchen. The opening was celebrated with a week of free children's arts workshops. (40 participants)

Space2Be Scheme: Having a more spacious café enabled us to launch the Space2Be scheme, whereby community groups can use the café space to meet in without cost. Groups taking advantage of the scheme included Lockdown Babies, Acorn Housing Co-operative, an informal parent group with children's storytelling.

***Community Events***

The Birmingham Afghan Community used The GAP space in which to meet, share food and discuss developments in Afghanistan (50 participants).

There was a public talk and discussion on school exclusions (20 participants).

The GAP Community Christmas Quiz engaged local people in an end of year social event. (35 participants.)

**The GAP Arts Project  
Report of the Trustees  
for the Year Ended 31 March 2022**

**ACHIEVEMENT AND PERFORMANCE**

**Organisational Development**

The core team underwent professional training with drama specialist (and Trustee), Chris Cooper, in May, July and October, focused on the key methodological concepts of Site and Gap.

The GAP was awarded Cultural Diversity funding to engage an Arts Administrator with protected characteristics. We subsequently recruited Amber Culley to the team on a part-time basis, who embarked on significant work around disability issues, including reviewing access and creating reasonable adjustment plans, as well as streamlining many of The GAP's administrative processes.

Significant work was conducted over the whole year by the core team and the board of trustees in preparation for the charity's application to the Arts Council of England for NPO funding from April 2023-2026. This included work on a new business plan, a governance review, a renewed artistic policy and the formation of Investment Principles trustee working parties.

**FINANCIAL REVIEW**

Income for the 2021/22 financial year was £120,209 (£115,887 in 2020/21), expenditure for the same period was £139,043 (£109,152 in 2020/21). After taking all activity into account this results in a deficit across all funds of £18,834. It should be noted that there was a surplus in unrestricted funds amounting to £3,373 after taking into account transfers between funds.

Notable income includes Grants of £84,771 (£99,572 in 2020/21), Donations of £4,235 (£3,775 in 2020/21) and Sales of goods amounting to £22,972 (£10,462 in 2020/21).

Notable expenditure includes £67,457 on Project Delivery (£82,928 in 2020/21), £19,442 relating to Rent, Room Hire & Associated Costs (£16,595 in 2020/21). Site improvements (which were grant funded) amounted to £27,279 (NIL in 2020/21).

**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 2022-23 financial year this figure is calculated at £12,786. 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**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue operations for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting when preparing these accounts.

**The GAP Arts Project  
Report of the Trustees  
for the Year Ended 31 March 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number** 1156090

**Registered office** 498 Moseley Road  
Balsall Heath  
Birmingham  
B12 9AH

**Trustees** Abbas Shapuri  
Aqeel Kapasi  
Chris Cooper (resigned 18 January 2022)  
Eman Barreh (appointed 22 March 2022)  
Hamzah Al-Qhfa (appointed 22 March 2022)  
Iqbal Mohammed  
Leon Sealey-Huggins  
Liz Brown  
Maria-Angela Wells (appointed 18 January 2022)  
Mohini Howard  
Sabrina Khushi (appointed 18 January 2022)  
Steve Dyson (resigned 18 January 2022)  
Uma Jyothi Lanka  
Will Moore

**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 2022**

**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 24 January 2023 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 2022 which are set out on pages' 9 to 20

**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

25 January 2023

**The GAP Arts Project**  
**Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

	Notes	Un- restricted funds £	Restricted funds £	2021/22 Total funds £	2020/21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	36,972	52,034	<b>89,006</b>	103,347
Other trading activities	4	26,152	-	<b>26,152</b>	10,462
<b>Charitable activities</b>					
Charitable activities	3	5,051	-	<b>5,051</b>	2,078
<b>Total income</b>		<b>68,175</b>	<b>52,034</b>	<b>120,209</b>	113,809
<b>EXPENDITURE ON</b>					
Other trading activities	10	7,998	742	<b>8,740</b>	5,397
<b>Charitable activities</b>					
Charitable activities	7	56,452	73,850	<b>130,302</b>	103,755
<b>Total expenditure</b>		<b>64,450</b>	<b>74,592</b>	<b>139,043</b>	109,152
<b>Net Income</b>		3,725	- 22,558	<b>- 18,834</b>	4,657
<b>Transfer between funds</b>		- 352	352	-	-
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward	8	9,750	39,498	<b>49,248</b>	42,513
<b>Total funds carried forward</b>		<b>13,123</b>	<b>17,291</b>	<b>30,414</b>	47,170

**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 2022**

	Notes	Un- restricted funds £	Restricted funds £	2021/22 Total funds £	2020/21 Total funds £
<b>FIXED ASSETS</b>					
Tangible Assets	11	1,590	-	<b>1,590</b>	-
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		15,339	17,291	<b>32,630</b>	55,056
Debtors	5	306	-	<b>306</b>	685
		<b>15,645</b>	<b>17,291</b>	<b>32,936</b>	55,741
<b>CREDITORS</b>					
Amounts falling due within one year	6	4,112	-	<b>4,112</b>	- 6,493
<b>NET CURRENT ASSETS / - LIABILITIES</b>		<b>11,533</b>	<b>17,291</b>	<b>28,824</b>	49,248
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		13,123	17,291	<b>30,414</b>	49,248
<b>NET ASSETS</b>		<b>13,123</b>	<b>17,291</b>	<b>30,414</b>	49,248
<b>FUNDS OF THE CHARITY</b>					
	8				
Unrestricted funds		13,123	-	<b>13,123</b>	9,750
Restricted funds		-	17,291	<b>17,291</b>	39,498
		<b>13,123</b>	<b>17,291</b>	<b>30,414</b>	49,248

The financial statements were approved by the Board of Trustees and authorised for issue on 24 January 2023 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 2022**

**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:

- Expenditure on charitable activities
- Expenditure on other trading activities

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

**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 2022**

**1 ACCOUNTING POLICIES****Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and due within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

PA System - 20% on cost

Any gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value, and is credited or charged to the income statement.

**2 INCOME FROM DONATIONS AND LEGACIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021/22 Total</b>	<b>2020/21 Total</b>
	£	£	£	£
Grants	32,737	52,034	<b>84,771</b>	99,572
Donations	4,235	-	<b>4,235</b>	3,775
	<u>36,972</u>	<u>52,034</u>	<u><b>89,005</b></u>	<u>103,347</u>

**3 INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021/22 Total</b>	<b>2020/21 Total</b>
	£	£	£	£
Venue Hire	<u>5,051</u>	<u>-</u>	<u><b>5,051</b></u>	<u>2,078</u>

**4 INCOME FROM OTHER TRADING ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021/22 Total</b>	<b>2020/21 Total</b>
	£	£	£	£
Projects	3,180	-	<b>3,180</b>	-
Sales of Goods	22,972	-	<b>22,972</b>	10,462
	<u>26,152</u>	<u>-</u>	<u><b>26,152</b></u>	<u>10,462</u>

**The Gap Arts Project**  
**Notes to the Financial Statements**  
**for the Year Ended 31 March 2022**

**5 DEBTORS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021/22 Total</b>	<b>2020/21 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Prepayments	306	-	<b>306</b>	295
Accrued Income	-	-	-	390
	<u>306</u>	<u>-</u>	<u><b>306</b></u>	<u>685</u>

**6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021/22 Total</b>	<b>2020/21 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade Creditors	35	-	<b>35</b>	-
Accruals	4,077	-	<b>4,077</b>	6,493
	<u>4,112</u>	<u>-</u>	<u><b>4,112</b></u>	<u>6,493</u>

**7 TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021/22 Total</b>	<b>2020/21 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Project Delivery	10,984	56,473	<b>67,457</b>	82,928
Marketing	302	300	<b>602</b>	11
Rent, Room Hire & Associated Costs	14,381	5,061	<b>19,442</b>	16,595
Insurances	259	295	<b>554</b>	249
Telecoms	668	361	<b>1,029</b>	1,485
Accountancy	1,292	160	<b>1,452</b>	855
Site Improvements (expensed)	17,279	10,000	<b>27,279</b>	-
Depreciation	397	-	<b>397</b>	-
Gross Wages, NI & Pensions	10,429	941	<b>11,370</b>	-
Other	461	260	<b>721</b>	1,633
	<u>56,452</u>	<u>73,850</u>	<u><b>130,302</b></u>	<u>103,755</u>

**The Gap Art Project**  
**Notes to the Financial Statements**  
**for the Year Ended 31 March 2022**

**8 MOVEMENT IN FUNDS**

	Balance at beginning of year £	Income £	Exp- enditure £	Transfers £	Balance at end of year £
<b>Unrestricted Funds</b>					
<b>General</b>					
General Fund	2,780	67,095	64,053	- 2,339	3,483
<b>Designated</b>					
Theatre of Sanctuary	1,270	-	-	-	1,270
Venue Costs (3 Months)	5,700	-	-	-	5,700
Asylum Seeker Project	-	1,080	-	-	1,080
Fixed Asset Fund	-	-	397	1,987	1,590
	6,970	1,080	397	1,987	9,640
<b>Total Unrestricted Funds</b>	<b>9,750</b>	<b>68,175</b>	<b>64,450</b>	<b>- 352</b>	<b>13,123</b>
<b>Restricted Funds:</b>					
The Mix Development	194	-	-	- 194	-
2020 Vision	20,660	4,541	23,214	- 1,987	-
Me, Here, Now	435	900	1,335	-	-
Clothworkers Fund	-	10,000	10,000	-	-
Foodchain	5,736	-	-	-	5,736
Cultural Diversity	-	10,000	941	-	9,059
Sea of Troubles	1,299	2,000	2,430	- 869	-
Founding The Future	-	8,629	8,629	-	-
Thrive	2,530	1,500	2,500	-	1,530
Creative Cities Cultural Resistance	-	5,168	4,202	-	966
Commonwealth Feasibility	-	2,610	2,610	-	-
Woodward Summer Playscheme	-	1,000	1,000	-	-
Cultural Recovery Fund	8,644	5,686	17,732	3,402	-
<b>Total Restricted Funds</b>	<b>39,498</b>	<b>52,034</b>	<b>74,592</b>	<b>352</b>	<b>17,291</b>
<b>TOTAL FUNDS</b>	<b>49,248</b>	<b>120,209</b>	<b>139,043</b>	<b>-</b>	<b>30,414</b>

**The Gap Art Project  
Notes to the Financial Statements  
for the Year Ended 31 March 2022**

**8 MOVEMENT IN FUNDS - continued**

General fund: These funds are available to be spent in any way that meets the charities objectives.

Designated funds: These funds are unrestricted but have been designated by the Trustees for their intended future use.

2020 - Vision: This was a multi-element project which was based on the stories of local people in Balsall Heath and their development by young creative participants, young artists and young writers. The project concluded in early 2022.

Me, Here, Now: This was a Next Generation project that worked with young people to create photographic self-portraits, particularly exploring the place and times they live in. They shared their work publicly in a Me Here Now exhibition in The GAP Gallery.

Clothworkers Fund: This was a capital grant to cover the extension and refurbishment of the cafe, particularly in light of the social distancing requirements during the COVID-19 pandemic. Work included knocking through two spaces, installation of new lighting and heating and a new kitchen and storage area.

Foodchain: This was a grant from the National Lottery Community Fund towards a project to deliver cooking course for young asylum seekers.

Cultural Diversity: Is an organisational development grant from Birmingham City Council to employ a young person with protected characteristics as an arts administrator. We subsequently employed Amber Cully from February 2022 on a nine month contract.

Sea of Troubles: This was a commission from the Shakespeare Birthplace Trust to produce four short films inspired by Shakespeare's works that explore the times of the pandemic through the experience of young people. The GAP Basement Ensemble produced When Sorrow Comes, Our Own Soliloquy, Guilt in Times of Lockdown and The Year of Black Summer.

Founding the Future: Was a grant for a pilot project to set up The GAP youth forum. The forum was established and self-named The Culture Collective, and consists of a group of 12 local young people. The group meets weekly and has produced a zine, designed and co-facilitated The Other-Wise Summer School and given presentations on their work at Community Conversation events.



**The Gap Art Project  
Notes to the Financial Statements  
for the Year Ended 31 March 2022**

**8 MOVEMENT IN FUNDS - continued**

Thrive: Was a research and development project funded by Arts Connect into the use of creativity with young people with lived experience of trauma. It included training in Video Enhanced Reflective Practice (VERP) which uses video to help build relationships of trust between facilitator and young people.

Creative Cities Cultural Resistance: Is a Creative Cities grant for a project in the Birmingham 2022 Cultural Festival. The GAP worked with an intergenerational group of local people who operated as 'community producers', as well as six different artists, to explore how creativity and cultural activity has been used across the world to resist oppression and to defend communities.

Commonwealth Feasibility: Is a feasibility study commissioned by the Birmingham City Council into prospective project co-design with local community for the Birmingham Commonwealth Games cultural festival in 2022. The feasibility study was conducted with neighbouring cultural organisations - Craftspace, Celebrating Sanctuary Birmingham and Ort Gallery.

Woodward Summer Playscheme: Also referred to as "Making the Future", this was funding for a fortnight of free creative activities in summer 2021 for children and young people. Activities included craft, tinkering, drama, minecraft, cooking and mapping workshops.

Cultural Recovery Fund: Was a DCMS grant to support the organisation to stay in business with contribution to overheads, staffing costs and business model adaptation during the COVID-19 pandemic.

**The Gap Art Project**  
**Notes to the Financial Statements**  
**for the Year Ended 31 March 2022**

**9 RELATED PARTY TRANSACTIONS**

There were related party transactions amounting to £8,860 (2020/21: £19,063) for services between the charity and Accident Time Limited during the financial year.

£8,860 was paid to Accident Time Limited for project management and artistic services of Ceri Townsend. Ceri Townsend who is the founder and a member of the core team of the charity, is a Director and Shareholder of Accident Time Limited (company no 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.

**10 EXPENDITURE ON OTHER TRADING ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2021/22</b>	<b>Total 2020/21</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Cost of goods sold	7,998	742	<b>8,740</b>	5,397

**11 TANGIBLE FIXED ASSETS**

	<b>PA System £</b>	<b>Total £</b>
<b>Cost</b>		
At 1st April 2021	-	-
Additions	1,987	<b>1,987</b>
<b>At 31 March 2022</b>	<b>1,987</b>	<b>1,987</b>
<b>Depreciation</b>		
At 1st April 2021	-	-
Charge for the year	397	<b>397</b>
<b>At 31 March 2022</b>	<b>397</b>	<b>397</b>
<b>Net Book Value</b>		
At 31 March 2022	<b>1,590</b>	<b>1,590</b>
At 31 March 2021	-	-

**The Gap Art Project**  
**Notes to the Financial Statements**  
**for the Year Ended 31 March 2022**

**12 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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

**The Gap Art Project**  
**Notes to the Financial Statements**  
**for the Year Ended 31 March 2022**

**13 COMPARATIVE STATEMENT OF MOVEMENT IN FUNDS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

	Balance at beginning of year £	Income £	Exp- enditure £	Transfers £	Balance at end of year £
<b>Unrestricted Funds</b>					
<b>General</b>					
General Fund	1,718	9,343	7,537	- 744	2,780
<b>Designated</b>					
Theatre of Sanctuary	-	-	-	1,270	1,270
Venue Costs (3 Months)	5,700	-	-	-	5,700
	5,700	-	-	1,270	6,970
<b>Total Unrestricted Funds</b>	<b>7,418</b>	<b>9,343</b>	<b>7,537</b>	<b>526</b>	<b>9,750</b>
<b>Restricted Funds:</b>					
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
<b>Total Restricted Funds</b>	<b>35,095</b>	<b>106,544</b>	<b>101,615</b>	<b>- 526</b>	<b>39,498</b>
<b>TOTAL FUNDS</b>	<b>42,513</b>	<b>115,887</b>	<b>109,152</b>	<b>-</b>	<b>49,248</b>

**The Gap Arts Project**  
**Notes to the Financial Statements**  
**for the Year Ended 31 March 2022**

**14 STAFF COSTS AND ASSOCIATED EXPENSES**

	<b>2021/22</b>	<b>2020/21</b>
	<b>£</b>	<b>£</b>
Wages and salaries	10,800	-
Social security costs	570	-
Pension costs	-	-
	<u><b>11,370</b></u>	<u><b>-</b></u>

The average number of employees during the year was as follows:

	<b>2021/22</b>	<b>2020/21</b>
Full Time	-	-
Part Time	2	-
	<u><b>2</b></u>	<u><b>-</b></u>

No employee received emoluments in excess of £60,000

The key management personnel of the charity comprise of the Trustees. Trustees receive no remuneration or other benefits from the charity. The remuneration of key management personnel for the year was NIL (2020/21: NIL).

**15 CONTROLLING INTEREST**

The Charity is controlled by its Trustees.

**16 LEASE COMMITMENTS**

There were no annual operating lease payments that the organisation was committed to paying for the year ended 31 March 2022 nor the year ended 31 March 2021.

**17 CAPITAL COMMITMENTS**

There were no capital commitments for the year ended 31 March 2022 nor the year ended 31 March 2021.

**18 TRUSTEES REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor the year ended 31 March 2021. with the exception of out of pocket expenses relating to activities undertaken by the charity.