

COMMUNITY ARTS NORTH WEST LTD.

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2024**

Registered Charity No. 277135
Company Registration Number: 01400213

COMMUNITY ARTS NORTH WEST LTD.

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Report of the trustees for the year ended 31st March 2024

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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

Objectives and activities

The company was established in 1978 to improve the conditions of life in local communities in the North West of England by encouraging inhabitants to participate fully in a wide range of creative, artistic and educational activities with the assistance of the company acting in association with artists, and other specialists, working in partnership with local authorities, voluntary sector groups and agencies.

The objects aim to promote learning, creativity, expression, cultural visibility and a voice for marginalised in wider society, supporting personal development and progression through increased self-esteem and confidence through participatory arts programmes.

Aims

Community Arts North West (CAN) is a Manchester based arts development organisation producing work with the communities that live on the fringes of mainstream society in Greater Manchester.

CAN's work aims to:

- Create expression and visibility for the complex and alternative narratives of Greater Manchester's diverse peoples to help promote wider understanding of the issues, cultures, experiences and histories that make up the regions people.
- Contribute to the wellbeing of marginalised communities through creative programmes that helps to combat social isolation and enable groups to develop artistic outcomes that create a voice that will be heard.

Activities

- Developing and working in dynamic partnerships with communities, artists, the voluntary sector, independent and mainstream cultural providers and other agencies to deliver creative programmes that create access to cultural resources, new production and platforms for sharing and distributing work.
- Creating sustainable programmes that connect people to the cultural infrastructure, enabling progression through networking and information, employment and training, resources and cultural production opportunities.
- Promoting cross-cultural working, through socially cohesive projects, that provide quality creative experiences, encourage learning and generate rewarding artistic outcomes with meaning and resonance for the people with whom we work and their audiences.
- Advocate for and encourage a culturally diverse contribution to the creative economy through employment, training and capacity-building within the sector.

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Public Benefit

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 on public benefit and fee charging. The charity relies on grants and the income from fees and charges to cover its operating costs. In setting the level of fees and charges, the trustees give consideration to the accessibility to activities for those on low incomes.

Analysis of Public Benefit

The types of benefit that these objects promote are to:

- Advance participation in, and therefore advance appreciation of beneficiaries in a variety of artistic forms, including drama, dance, music making, crafts and digital arts.
- Provide educational opportunities, for beneficiaries through specific training programmes and through participation in artistic activities.
- Facilitate social integration and cohesion by providing opportunities for people from different cultural backgrounds to participate in artistic activities together, fostering a better understanding of each other's cultures.

A review of our achievements and performance

Introduction

CAN continues to innovate in developing and delivering high quality artistic and cultural opportunities for artists, communities, children and young people, despite significant social justice challenges.

CAN delivered a wide range of highly valued creative projects; and engaged with diverse artists, communities, children and young people, many of whom engaged with participatory arts for the first time. Our work platformed exciting international artists, who have made a home in Greater Manchester. Their work has challenged perceptions and provided audiences in Greater Manchester with positive and hopeful messages.

Our activities included the following:

Artist Projects or Platforms

- Horizons Festival 2023
- Horizons Festival 2024
- Force of Nature - Manchester International Festival Performance 2023
- Force of Nature - Greater Manchester Libraries Tour 2024

Community-focused Projects

- Horizons Festival 2023 community programme:
 - Global Thread - community programme for Horizons Festival 2024
 - Afrocats Dance - community programme for Horizons Festival 2024
 - Culture Bridge Community Visual Art project - community programme for Horizons Festival 2024
- Rochdale Women's Voices - KYP (Kashmir Youth Project)
- Rochdale Women's Voices - Hopwood Hall College

Children and Young People

- CAN Young Artists 2023-24
 - Sparks of Freedom: Music and Drama project
 - Without Borders: World of Music project with Band on the Wall
 - Voices of the City: Drama and Photography project
 - Drama and Music at Emergency Accommodation

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Learning Projects

- Advice & Guidance for artists, and Sector Support

Strategic Projects

- Collaborative Doctoral Programme
- A Great British Welcome partnership project with UNHCR
- Artists and Allies - Breaking the Code, in partnership with University of Manchester

CAN's Staff Team

CAN employed five members of staff:

- five identified as being female (including trans women)
- one identified as having ethnically diverse heritage
- four identified as having white British or white European heritage
- one identified as being disabled

CAN Artists and Freelancers

- CAN engaged or collaborated with 77 artists and other freelance staff
- 25% identified as having white British or white European heritage
- 71% identified as having ethnically diverse heritage
- 59% identified as being female (including trans-women)
- 4% identified as being non-binary
- 8% identified as being disabled

CAN Board of Trustees

- 60% of CAN Board identified as having ethnically diverse heritage
- 60% identified as women
- 20% identify as disabled

CAN Participants

- CAN worked with 1035 people as participants
 - 439 participants were aged under 19
 - 558 participants were aged 20-75
 - 48 participants had unknown ages
 - 816 participants identified as having ethnically diverse heritage
 - 100 participants identified as having white British or white European heritage
 - 119 participants had unknown heritage
 - 655 participants identified as female (including trans-women)
 - 366 participants identified as male (including trans-men)
 - 4 participants identified as non-binary
 - 10 gender identities were unknown
 - 22 participants identified as having a disability

Audiences

- CAN engaged with 8212 people as audiences

Digital

- In 2023/24, CAN's digital engagement, reached local/national/international audiences of 680,975.

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Horizons Festival 2023

CAN and HOME delivered the Horizons Festival in June 2023, alongside two Assistant Producers with lived experience of migration (in recognition of the fact that this group is under-represented in the workforce). Each of the two Assistant Creative Producers shadowed and mentored staff members at CAN and HOME. More than 30 artists were commissioned as part of the festival, with the vast majority being people who have experienced forced migration. Horizons featured artists from countries including Bosnia and Herzegovina, the Democratic Republic of Congo, Ethiopia, Iran, Iraq, Kurdistan, Palestine, Syria, Ukraine, and Zimbabwe.

The 2023 theme *We Are All Manchester* - selected by the arts and migration group, aimed to change the narrative from seeing refugees as victims, who are worthy of charity and compassion, to people who significantly enhance British society through diversity of thought, expression and skills.

A high quality, accessible and affordable two-day festival using all available spaces at HOME, featured an artist day on Friday 16 June 2023, and a community day on Saturday 17 June 2023. All events were free or pay what you can, and were well attended with four events selling out.

The Friday programme featured a showcase of incredible multidisciplinary artists from all corners of the world, sharing tales from the diaspora using poetry, theatre, film and live music. The programme featured films around gender and displacement; an Ethiopian coffee and performance event; a visual arts workshop event; and Iranian music performances.

Saturday daytime had a family-friendly and community focus with a wide range of free creative workshops, visual arts, and performances for all the family, a film screening exploring climate justice and displacement, and a cross-cultural music night to finish the festival in style.

CAN led on the community day programming which dovetailed with CAN's other programmes including: Engaging with asylum seeking families through our young people's programme to develop an exhibition as part of Horizons; Commissioning our Pushing Boundaries workshop leaders to deliver workshops as part of the Horizons community day.

CAN also led on getting the word out to global majority/refugee communities through outreach flyer distribution to 14 groups and drop off locations, and direct WhatsApp messaging. Through our partnership with Afrocats, more than 18 children and young people performed at the launch of our community exhibition on Saturday afternoon, and 18+ parents attended to see them. The group stayed around to attend workshops and performances during the day. Through our partnership with Culture Bridge, a further 27 children and adults from emergency accommodation in Stockport attended the family friendly workshop programme and events. Through our partnership with KYP in Rochdale, a group of 17 South Asian women attended a portrait workshop and evening performance event on Friday 16 June. Feedback from community members was really positive. The joined-up nature of CAN's work really paid off in bringing audiences who would not typically attend an arts event.

CAN recruited a team of seven volunteers, six of whom were from refugee backgrounds to support the programme. We also supported recently arrived stage manager, Isabel Chan (from Hong Kong) to access a paid stage management opportunity as part of the Horizons Festival.

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Following the festival, CAN held three evaluations which the success of the two new Horizons Producers; the strong project-partnership; strong level of planning with artists.

Horizons Festival 2024

Planning then commenced for the Horizons Festival 2024, which took place at HOME 21st - 23rd June 2024. Co-curated with CAN/HOME's Arts and Migration Network of displaced local artists, in 2024 the festival's theme was *Our Planet, Our Home* expanding on the theme of the UK's Refugee Week: Our Home. Assistant Producers, Masresha Wondmu and Mandla Rae were re-contracted to support festival delivery and their ongoing development as producers.

The festival celebrated the contributions of refugees and migrants to society; counteracted negative stereotypes about asylum-seekers; and brought the general public and refugees together to enjoy, celebrate, learn and engage. The festival strongly supported and programmed work with artists, volunteers, speakers and contributors who have experienced forced migration.

CAN led the development of the festival's community programme, which was showcased on Saturday 22 June 2024.

The three programmes were as follows:

Our Planet, our HOME

CAN worked with Kurdish-led partner organisation, Culture Bridge to deliver a series of five visual arts workshops linking to the festival theme. The work created includes mixed media and 2D and 3D work that has been photographed for display in the Inspire Gallery.

The workshop programme was led by Kurdish visual artist Amang Mardokhy, working alongside around 80 refugee and local children and adults in Stockport who met on Saturdays during February and March in a community venue in Hazel Grove. The group worked with ink, charcoal and acrylic to explore the theme of *Our Planet, Our Home* from the participant's perspectives.

Global Threads

CAN worked with textile artist, Kate Rothery together with community members across 5 weeks, to co-create a banner as a permanent backdrop for the Horizons Festival.

The programme engaged with around 25 members of CAN's own youth group and other community groups including emergency accommodation providers, Refugee Action, Ascension Church, Women's Voices and Greater Manchester Youth Network. The sessions were aimed at young people and adults and ran on Saturdays between April and May 2024 at Ascension Church in Hulme.

Our Routes HOME

Building on the success of the joyful community dance performance in the café bar at 2023 Horizons Festival, Afrocats delivered a series of dance and performance for sanctuary seeking children from emergency accommodation. The sessions were run by artists, Godfrey Pambalipe, Magdalen Bartlett and Masresha Wondmu and were aimed at primary school aged children.

The children shared a live performance of cultural drumming, circus skills and creative movement as part of Horizons, showing their creativity and resilience and demonstrating that home is truly where the heart is.

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Force of Nature Performance - Factory International and CAN

Force of Nature is a partnership project led by CAN with Factory International (Manchester International Festival) that began its development in 2022.

CAN commissioned three experienced, politically engaged and dynamic women musicians and songsmiths with diverse musical styles, to create stand-alone material and to collaborate inter-culturally, to create a performance set to be featured as part of Manchester International festival in July 2023. Emmanuela Yogolelo, Sarah Yaseen and Meduulla created material which reflects lesser-heard narratives from the global south in relation to climate justice. The women worked with climate messaging mentor, Sai Murray who helped them to unpick themes they wanted to explore. Including the three Lead Artists, eleven artists collaborated on the project. The launch performance took place in Festival Square, Aviva Studios, as part of Manchester International Festival on Sunday 2 July 2023.

Force of Nature - Greater Manchester Libraries Tour

Building on the momentum of the successful *Force of Nature* performance at Manchester International Festival in July 2023, CAN and Sarah Yaseen organised and delivered a *Force of Nature* tour of Rochdale Central, Leigh Library, Longsight & North City libraries.

Sixteen co-led artist workshops (four in each location) engaged diverse communities and children & young people in accessible, creative climate conversations, song writing, singing & music making.

CAN worked with the following groups: Rochdale Women's Welfare Association, Bedford High School music students, Better We and OBADO. Four showcase events took place at the libraries in April-May 2024. Each showcase featured performances by the *Force of Nature* band and the community groups & schools. Showcases linked local environmental groups, growing projects and activist groups to encourage people to take action beyond the life of the project.

Rochdale Women's Voices: KYP and Hopwood Hall College

A combined arts programme that supported intercultural and intergenerational dialogue between women and girls from diverse communities, living in Rochdale. The project seeks to challenge systems that keep people on the margins allowing new systems that are more democratic to emerge. The project supports women and girls to be more powerful as a collective, focusing on social justice (race, class, gender).

CAN's partnership with locally trusted organisations in Rochdale, KYP, M6 Theatre Company, Petrus, and Hopwood Hall College created real strength of this project, that developed mutual respect, trust and positive working relationships.

CAN led on developing creative spaces engaging South Asian women at the KYP, mainly aged 50+, and young women at Hopwood college with Petrus, Social Prescribing and M6 Theatre.

KYP (Kashmir Youth Project)

A programme of 20 collaborative arts and creative health sessions took place in 2023/24. Lead artist Hafsa Bashir, worked alongside KYP's Community Health Development Officer to deliver a programme of work to support the women's wellbeing. Hafsa is a well-known Manchester based

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poet, playwright and performer. She is also an Urdu speaker, and was of great benefit to the women and the development of the project as a whole.

Sessions began in September 2023, creating work for an International Women's Day (IWD) celebration event on 7th March 2024. This included visual art, movement, poetry and creative writing focusing on women's empowerment. This innovative collaboration between health, education and creativity has resulted in a film for the next generation, exploring the strength and wisdom of older women. This featured as part of the *International Women's Day* celebration event on 7th March 2024.

- *Hopwood Hall College*

20 creative sessions for young people at Hopwood Hall College, Middleton Campus, in partnership with M6 Theatre, Petrus and Hopwood College. Creative sessions began in September 2023 working towards International Women's Day 2024 event on 8th March 2024.

Through film, photography, music, writing and interactive performances, the young people explored issues such as body shaming and empowerment, women's empowerment, cat fishing and freedom of expression for their generation.

The group showcased their work on the 8th March at the International Women's Day 2024 event at Hopwood Hall College. The event was opened by the Manchester based rapper Meduulla who gave a motivational speech and performance.

CAN Young Artists

During 2023-24, CAN developed a programme of work for new young migrants and their family members, as well as young people who have achieved their leave to remain status. This demographic group can be notoriously difficult to work with due to the unpredictable and changing nature of their UK settlement status. The continuity of CAN's young people's programmes has enabled CAN to create strong and positive relationships. They will also be the primary beneficiaries of the new three-year Children in Need programme starting in April 2024.

Sparks of Freedom

This project started in Spring 2023 with a week-long partnership project at Manchester College's performing and visual arts space in the Green Quarter. Young people developed skills in samba drumming, singing, visual arts, movement & dance and physical theatre. This work engaged with over 25 young people, 5 artists, and involved four art-forms developed and devised in a new workshop and studio space. This was an opportunity for young people who had not experienced the arts previously, to have fun, develop new friendship groups, acquire a creative skill, learn something new about themselves and build confidence through the arts.

Several of the artists employed through the programme were also new emerging artists to the sector, giving them the opportunity to develop their skills while still supported by CAN. The programme allowed some of the artists to share their lived experiences of being a refugee and being from marginalised communities. This insight and connection was particularly important for half of the group, who were unaccompanied young people living in the UK. We developed a multi art-form Sharing of the work in the studio theatre at the College. Friends, support workers and family came to see the work and celebrate the young people's achievements.

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During this period, CAN also conducted an outreach programme, which consisted of a series of five workshops in June and July 2023 at CAN's offices with existing participants. We worked with two artists in drama and music, specifically drumming and learning Afro-Cuban rhythms including Samba. There were nine young people who engaged with this process overall. Some of those young people later went on to participate in CAN's *Without Borders - World of Music* project, at Band on the Wall in city-centre Manchester.

- *Without Borders: World of Music with Band on the Wall*

In August 2023, through a new partnership and funding from Band on the Wall, CAN delivered a programme of music and creative workshops for young people and families to attend. The project was creative, responsive, supportive and successful, delivering four creative sessions with over 23 young people from across the globe, including Iran, Eritrea, Turkey, Syria, Sudan, Ukraine, Kuwait and the UK. Many of whom had experienced forced migration. The work focused on samba drumming, MCing, photography, visual arts and drama and was developed with four emerging workshop artists, some of whom had lived experience of being a refugee. The project culminated in a sharing of work on the Café Bar Stage at Band on the Wall, for friends and family to celebrate. The young people also engaged with images, photography and media, which reflected home and homelands which featured as a backdrop to the live performance.

- *Voices of the City: Drama and Photography*

In September 2023, CAN delivered five sessions at Green Fish Resource Centre, with the newly appointed Drama Facilitator and Director, Julia Wilson. Voices of the City featured photography and physical theatre techniques to explore who we are and the things we love. Participants had the opportunity to create still and moving images originating from physical representations of their names, favourite lines in a song, and from 2D collage work.

The project encompassed theatrical images and still portraits using props, makeup and costume to develop concepts and themes of identity, which are more magical as opposed to being based in reality. This gave the group a chance to explore creatively with their persona.

Three makeup students from Manchester University volunteered on the project to support the theatricality of the photo sessions. One photography student from Manchester College volunteered to shadow and support the Photographer's work. The makeup and subsequent photo shoot was a highlight of the session for most and a valuable element of the project. The project was successful and gave people an opportunity to be creative, and take time to value and care about themselves.

- *Drama and Music at Emergency Accommodation*

CAN continued to support asylum seeker young people in emergency accommodation through delivery of five taster sessions, both as an opportunity to outreach and engage young people and families, and offer creative wellbeing support for residents within a hostile environment. The sessions were delivered in November and December with artists Julia Wilson and Godfrey Pambalipe, a Zimbabwean Percussionist and Movement Artist.

The sessions were intended to be a fun exploration of Drama and Music, building relationships with newly arrived refugees and asylum seeker young people in the local area. This work has proved valuable in connecting with people who are new to the city, and supporting young people through CAN's ongoing projects.

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Cultural Visits

CAN organised several cultural visits for young people and families, including a 20 Stories High performance, Manchester Animation Festival screenings, and Band on the Wall workshops and performances. CAN were offered complementary tickets for events by partners and organisations in the city.

A Great British Welcome - UNHCR partnership project

CAN featured as part of *A Great British Welcome*; a high profile, national series of stories profiling people and organisations across the UK who are supporting refugees in their journey to integration and re-settlement. CAN's feature focused on Mahboobeh Rajabi's story and journey with CAN, from a volunteer, to artist, to paid Producer. UNHCR conducted a series of interviews with Mahboobeh and some members of CAN staff, past and present. The resulting photos and interviews formed part of an UNHCR exhibition, which launched at the Unity Theatre in London on Friday 13 October and was displayed in the Mezzanine of London Bridge City, from 12 October to 8 November 2023. The exhibition then went on to tour UK cities in 2024.

The exhibition opened in Manchester in June 2024, following a launch at Manchester Art Gallery. The exhibition displayed on Market Street during June.

Support & Guidance for Artists, and Sector Support

CAN continued to provide support to artists throughout the year, especially prioritising newly arrived migrant artists or emerging artist. This took the form of: mentoring sessions, telephone support, one-to-one meetings, referrals to other organisations, reading and commenting on documents, providing letters of support, signposting to opportunities and fundraising guidance. CAN also supported micro arts organisations and CiCs with targeted advice and ran a range of career support seminars and surgeries as part of Greater Manchester Artists Hub.

Artists were invited to attend CAN staff training sessions, including Safeguarding and Refugee Awareness sessions.

AHRC North West Consortium Doctoral Training Partnership: Collaborative Doctoral Award (CDA)

Ambrose Musiyiwa CAN's PhD candidate began in September 2020. Dr Alison Jeffers and Stella Barnes continue to meet with Ambrose regularly as part of his supervision process and have introduced him to a number of people in Manchester and invited him to participate in sector networks and meetings.

Ambrose is in the process of analysing the findings of his research, which has revealed some interesting intersection around colonialism, institutional racism, gender and precarity.

Artist and Allies Focus Groups - Breaking the Code

This project was a partnership between CAN and the University of Manchester organised by CAN's previous Creative Director Stella Barnes and PhD candidate, Ambrose Musiyiwa linked to Ambrose's PhD research.

CAN helped organise focus groups to bring together artists and allies, to discuss the changes that the arts sector might make to respond to the under-representation and significant barriers that international displaced artists currently face to progression and development.

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A co-created event, *Breaking the Code* took place in February 2024 at Contact. This event brought artists and allies together with arts organisations, academics and policy makers to discuss how we might work together to make the arts sector a more level playing field for refugee artists.

One outcome of the research project was a set of illustrations called *The Code*, captured by Tahmineh Khorami, one of the focus group members. Tahmineh worked closely with Stella to develop the *Breaking the Code* zine, which included illustrations and the artists' words to explore the barriers they face when working in the UK.

ACCESS

Access budgets are put in place for all participatory programmes of work to remove barriers participants may experience due to disadvantages such as poverty/low income, disability and cultural exclusion.

CAN offers a free service to its beneficiaries and actively seeks to engage with people on the margins of mainstream society. Many of the beneficiaries either live in poverty or low income households. Some beneficiaries have experiences of or live on the fringes of destitution and are therefore subject to the stresses and pressures associated with this status.

During the pandemic CAN has worked hard to address the digital divide by successfully sourcing free devices and data vouchers for children, young people and adult participants.

CONTRIBUTION OF VOLUNTEERS

Community Arts North West is grateful to the volunteers who work with the company. In addition to the work undertaken voluntarily by the Board of Directors, volunteers work to aid the operational activity of the charity as stewards at events, volunteer artists on specific projects, performers at events, and administrative support within the charity's office, helping with activities such as reception duties, data entry and marketing. During 2023-24, CAN worked with 17 project volunteers across all areas of our activities. Volunteers supported language interpretation, access support for participants, administration, evaluation and research and more, which culminated in 160 hours of their given time. CAN is extremely grateful for this support.

EVALUATION AND REFLECTION

Evaluation has always been central to enabling CAN to learn, develop, innovate and be accountable to all our stakeholders. We see evaluation as a collaborative and formative process and integral to the development of all our programmes, enabling us to act with integrity. During this challenging year, the company has maintained and developed a robust process of monitoring and evaluation, utilising data as a learning tool and prioritising the need to reflect as an organisation, and with our stakeholder; as we face the unprecedented challenges ahead, maintain reflexive working and responding to a rapidly changing social, political and cultural environment.

CO-OPERATION WITH OTHER ORGANISATIONS

CAN worked in partnership and/or cooperated with over 50 organisations, including the following:

National Partnerships: Refugee Council, Curious Minds, Lankelly Chase, UN Refugee Agency (UNHCR).

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Mainstream cultural-venues, services and agencies: HOME, Factory International, Rochdale Borough Council, Manchester City Council, Wigan Council, Greater Manchester Libraries Service, The Whitworth, Touchstones Rochdale, Manchester Animation Festival, GMCA (MYRIAD).

Independent Cultural Sector: Afrocats, Cartwheel Arts, Culture Bridge, M6 Theatre Company, CivicLeicester, Band on the Wall, Music Action International, TiPP, In Place of War.

Charities and community agencies and groups: Petrus, Greater Manchester Youth Network, Hide Away, Better We, Rochdale Women's Welfare Association, Wardleworth Community Centre, Torkington Community Centre, OBADO, Rethink Rebuild- Syrian Community Organisation, Refugee Action, Asylum Matters, Kashmiri Youth Project Rochdale (KYP), Friends of the Earth, GMAST, Greater Manchester Artists Hub.

Mainstream education and services: University of Manchester, Manchester College, Hopwood Hall College, Bedford High School, Longsight Library and Learning Centre, North City Library, Leigh Library and Rochdale Central Library.

CAN has helped partner organisations to reach new diverse participants, audience and artists and has benefited from learning through collaboration.

Financial review

Overview

The charity had a small deficit on unrestricted funds for the year of £510. This position is the result of savings made in 2023/24, staffing changes, fundraising successes, hard work by the staff, and continued tight control of costs.

The designated fund continues to be set at £80,000 for organisational and programme development in 2024-2027, allowing the charity to commit resources to developing its programmes. Starting 2024/25 in a strong financial position allows the charity organisational sustainability during 2024-27 and beyond.

Investment powers and policy

The trustees have invested a proportion of funds in interest-bearing accounts, whilst retaining an appropriate level of cash to manage day to day activities.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2024 was £224,888 of which all are free reserves.

The Board aim to maintain free reserves in unrestricted funds at a level which equates to approximately 6 months of unrestricted charitable expenditure. On 23/09/2024 this was calculated to be £182,278. The trustees consider that this level will provide sufficient funds to maintain the organisation if it lost its core funding.

The Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

The Board recognises that maintaining healthy reserves enables the company to take calculated risks to help generate future investment, and occasionally assist the company's cash flow for those funders

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that pay on receipt of expenditure invoices. It demonstrates good stewardship and financial management to future potential funders.

Risk management

The charity continues to receive the greater part of its income from Arts Council England and Manchester City Council which contribute towards the company's core costs, principally core salaries and overheads. Remaining monies are raised from other public bodies, trusts and foundations, lottery programmes, and earned income through the delivery of some partnership projects. A small amount of monies is also received via donations. A contribution of 10%-15% is also generally raised towards the core costs of the company through project fundraising and some earned-income programmes. The charity is highly reliant on the continuing support of grant-awarding bodies, trusts and foundations and is aware that this funding has suffered a downturn in recent years in the charitable giving and public funding sector.

Plans for future periods

CAN's future plans focus on six themes, that reflect and build on our unique history, skills and expertise, while embedding our value-led approach and responding to concerns. We believe a theme-based approach will enable us to be responsive and flexible; adapting delivery models to address the challenges ahead, while staying true to our clearly defined mission.

Art and Artists: Developing an overarching programme of creative work, combining creative programming with in-depth, long-term support for artists and creatives.

Communities: Delivering a dynamic socially-engaged programme of work that will especially focus on creativity contributing to greater equity in communities most effected by the cost of living crisis.

Young People: Developing and delivering intercultural creative work with children and young people from new and more established communities in Greater Manchester that gives them a voice about the rapidly changing situation in our world.

Learning: Maintaining a community of learning, around CAN, allowing different voices to inform and influence the organisation's development. Providing training and development opportunities for staff, freelancers and the Board in order to be agile in challenging circumstances.

Partnership: Developing ethical and equitable approaches to partnerships and supporting innovative ways of working that maximise the potential of projects and involves the sharing of expertise and resources between organisations.

Networks: Involvement in strategic regional, national and international networks that further particular areas of work, including: antiracist action in arts and culture and the diversification of leadership in the sector; sharing learning about participatory arts and developing the resilience and sustainability of the sector; contributing to innovations in cultural education for children and young people.

Structure, governance and management

Community Arts North West Ltd. is a company limited by guarantee governed by its Memorandum and Articles of Association dated 16th November 1978, as amended by special resolutions on 16th November 1979 and 7th July 1995. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 23rd October 1978.

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Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at the year end was 23. the trustees are members of the charity but this entitles them only to voting rights. All trustees give their time voluntarily and receive no benefits from the charity.

Appointment of trustees

The policy of Community Arts North West Ltd. is to recruit new trustees through a combination of advertising and recommendations and to appoint according to the criteria set down in a job descriptions and person specification to achieve a balance of skills-sets and stakeholder representation. Trustees may only be appointed through the membership of Community Arts North West Ltd.

Potential new trustees are put forward for consideration either at the AGM or quarterly management meetings. If the Board wish to proceed further, they are then invited to observe a Board meeting and to discuss their potential appointment. After they have left the room, the Board decide whether to proceed or not and, if the potential new trustee would also like to go ahead, they are voted in at the subsequent Board meeting and confirmed in their posts at the annual general meeting. Trustees retire after three years' service at the annual general meeting and may stand for re-election at that meeting.

Trustee induction and training

New trustees receive an induction, written and in person, from a member of the senior management team. They also receive detailed information of their legal status and new responsibilities. CAN's memorandum and articles of association, most recent business plan, annual report and independently examined accounts and other relevant documents. CAN trustees are invited to all company-wide training, alongside CAN staff, artists and volunteers. Regular opportunities for Board members and staff to learn together, allows for an enhanced knowledge base within the company and a stronger sense of joint responsibility.

Trustees delegate operational management of CAN to the Chief Executives, monitoring activity quarterly at management committee meetings and undertaking line-management of the Chief Executives. The trustees reserve the right to make long-term strategic decisions, concerning the mission, aims and objectives of the charitable company.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims, objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Members of the company

Membership of Community Arts North West comprises its employees, regularly-contracted freelance artists, and other people who have an interest in the aims and objectives of the company. Directors automatically become members on appointment. Membership is open to such persons that the Directors admit to the company. The constitution allows a maximum of 50 members at any one time. The current membership of Community Arts North West Ltd. is 23 persons.

COMMUNITY ARTS NORTH WEST LTD.

Membership of the company may be terminated through a member giving notice in writing that he or she resigns, or upon a two-thirds majority of the directors giving him or her notice to resign, or upon death, becoming of unsound mind, or bankrupt.

Organisation

The company is able to appoint a maximum of 15 directors at any given time. The Board of Trustees meets four times per year and occasional special general meetings as and when needed. Directors delegate operational management of CAN to the Chief Executives, monitoring activity at the quarterly management committee board meetings. The Company's joint Chief Executives, the Creative Director and Executive Director are line-managed by the Chair of the Board. The trustees reserve the right to make long-term strategic decisions, concerning the mission, aims and objectives of the company.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full 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.

Reference and administrative information

Charity Name: Community Arts North West

Charity Number: 277135

Company Registration Number: 1400213

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

M Hazlehurst

L Dryburgh Vice-chair

O Anwar

SZM Fairweather

P Mulongo

R Patel

DD Skelton Chair

G Thiara

T Whiston (resigned May 2023)

R A Adefeyisan

R Davis Treasurer (appointed September 2023)

F Salisbury Company Secretary

Key Staff

F Salisbury Executive Director and Joint CEO

Stella Barnes Creative Director and Joint CEO (until 30/06/2023)

Anna Vu Thompson Creative Director and Joint CEO (from 28/10/2024)

COMMUNITY ARTS NORTH WEST LTD.**Registered Office**

Green Fish Resource Centre
46-50 Oldham Street
Manchester
M4 1LE

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

Co-operative Bank plc
70/72 Cross Street
Manchester
M2 4JG

Aldermore Bank
Western House
Lynch Wood
Peterborough
PE2 6FZ

Flagstone
1st Floor, Clareville House
26-27 Oxendon Street
London
SW1Y 4EL

Solicitors

Confidere Legal
Fairfield House
104 Whitby Road
Ellesmere Port
Cheshire
CH65 0AB

COMMUNITY ARTS NORTH WEST LTD.

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Community Arts North West Ltd. for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

By order of the board of trustees on 13th November 2024

DD Skelton
Chair

Independent examiner's report to the trustees of COMMUNITY ARTS NORTH WEST LTD.

I report on the accounts of the company for the year ended 31st March 2024, which are set out on pages 18 to 30.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA *A.M. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 13th November 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2024
(Including Income and Expenditure Account)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2024	Total Funds Year Ended 31 March 2023
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	20	-	20	241
Charitable Activities	(4)	221,375	80,580	301,955	308,113
Other Trading Activities	(5)	19,290	-	19,290	20,638
Investment Income		6,076	-	6,076	-
Total		246,761	80,580	327,341	328,992
Expenditure on:					
Raising Funds	(6)	8,321	-	8,321	9,257
Charitable Activities	(6)	238,939	58,259	297,198	292,173
Other	(6)	11	-	11	49
Total		247,271	58,259	305,530	301,479
Net income/(expenditure)		(510)	22,321	21,811	27,513
Transfers between funds	(15)	-	-	-	-
Net movement in funds		(510)	22,321	21,811	27,513
Reconciliation of funds					
Total funds brought forward	(15)	305,398	26,573	331,971	304,458
Total funds carried forward	(15)	304,888	48,894	353,782	331,971

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 21 to 30 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2024

Company registration number: 01400213

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	(11)	-	-
Total fixed assets		-	-
Current assets:			
Debtors	(12)	6,800	14,871
Cash at Bank & in Hand		365,137	350,360
Total current assets		371,937	365,231
Liabilities:			
Creditors: Amounts falling due within one year	(13)	18,155	33,260
Net current assets or liabilities		353,782	331,971
Total assets less current liabilities		353,782	331,971
Total net assets or liabilities		353,782	331,971
The funds of the charity:			
Restricted income funds	(15)	48,894	26,573
Designated funds		80,000	80,000
Unrestricted income funds	(15)	224,888	225,398
Total charity funds		353,782	331,971

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 13th November 2024

DD Skelton Chair

The notes on pages 21 to 30 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2024

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Net movement in funds	21,811	27,513
Add back depreciation	-	886
Deduct investment income	(6,076)	-
Decrease/(increase) in debtors	8,071	5,233
Increase/(decrease) in creditors	(15,105)	24,420
Net cash used in operating activities	8,701	58,052
Cash flows from investment activities:		
Interest	6,076	-
Purchase of fixed assets	-	-
Net cash provided by investing activities	6,076	-
Increase/(decrease) in cash and cash equivalents during the year	14,777	58,052
Cash and cash equivalents brought forward	350,360	292,308
Cash and cash equivalents carried forward	365,137	350,360

Notes to the accounts for the year ended 31st March 2024

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared 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 (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 8 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 15.

(c) 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.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of fundraising activities, website costs and marketing.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts for the year ended 31st March 2024

(i) Tangible fixed assets and depreciation

All assets costing more than £750 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	25% straight line
Equipment	25% straight line

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) 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 after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses paid to the trustees in the year totalled £199 (2023: £107). This related to travel expenses and training for two trustees.

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	March 2024	March 2024	31 March	31 March
	£	£	2024	2023
Donations and Gifts	20	-	20	241
	20	-	20	241

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended 31	Year Ended
	March 2023	March 2023	31 March
	£	£	2023
Donations and Gifts	241	-	241
	241	-	241

Notes to the accounts for the year ended 31st March 2024

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	March 2024	March 2024	31 March	31 March
	£	£	2024	2023
General grants:				
Arts Council England	194,618	-	194,618	194,618
Manchester City Council - Core Funding	26,757	-	26,757	25,000
Restricted grants & contracts:				
Rochdale Action Together	-	-	-	4,995
Factory International	-	2,000	2,000	3,000
Granada Foundation	-	2,000	2,000	-
The Lankelly Chase Foundation	-	50,000	50,000	57,500
Manchester City Council - Force of Nature Tour	-	2,500	2,500	-
Network for Social Change	-	-	-	15,000
Sarah Yaseen - Force of Nature Arts Council Grant	-	24,080	24,080	-
The Stephen Clark Charitable Settlement	-	-	-	6,000
The Talent Fund	-	-	-	2,000
	<u>221,375</u>	<u>80,580</u>	<u>301,955</u>	<u>308,113</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended 31	Year Ended
	March 2023	March 2023	31 March
	£	£	2023
General grants:			
Arts Council England	194,618	-	194,618
Manchester City Council - Core Funding	25,000	-	25,000
Restricted grants & contracts:			
Rochdale Action Together	-	4,995	4,995
Factory International	-	3,000	3,000
The Lankelly Chase Foundation	-	57,500	57,500
Network for Social Change	-	15,000	15,000
The Stephen Clark Charitable Settlement	-	6,000	6,000
The Talent Fund	-	2,000	2,000
	<u>219,618</u>	<u>88,495</u>	<u>308,113</u>

Notes to the accounts for the year ended 31st March 2024

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	March 2024	March 2024	31 March	31 March
	£	£	£	£
Fee Income	19,290	-	19,290	20,638
	<u>19,290</u>	<u>-</u>	<u>19,290</u>	<u>20,638</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended 31	Year Ended
	March 2023	March 2023	31 March
	£	£	£
Fee Income	20,638	-	20,638
	<u>20,638</u>	<u>-</u>	<u>20,638</u>

Notes to the accounts for the year ended 31st March 2024

6. Expenditure

	Cultural activities £	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Expenditure on raising funds:			
Fundraising Costs	4,895	4,895	6,755
Website	707	707	636
Advertising and marketing	2,719	2,719	1,866
	<u>8,321</u>	<u>8,321</u>	<u>9,257</u>
Expenditure on charitable activities:			
Employment Costs	146,404	146,404	187,612
Freelance Workers	77,000	77,000	33,561
Recruitment	323	323	-
Staff Welfare	923	923	264
Project Costs	-	-	2,580
Management Fees	2,260	2,260	-
Staff Training	1,548	1,548	2,373
Participation Costs	2,648	2,648	4,507
ICT Network and Email Hosting	5,362	5,362	-
Event Production	10,275	10,275	11,043
Volunteer Expenses	10	10	250
Travel Expenses	1,512	1,512	764
Repairs & Maintenance	1,117	1,117	5,537
Minor Equipment	470	470	1,204
Subscriptions	194	194	125
Cleaning	232	232	216
Telephone	539	539	411
Rent & Rates	35,666	35,666	33,947
Insurance	2,132	2,132	2,254
Governance and Support Costs	7,134	7,134	4,179
Bank Charges	25	25	40
Post, Printing & Stationery	1,424	1,424	420
Depreciation	-	-	886
	<u>297,198</u>	<u>297,198</u>	<u>292,173</u>
Other expenditure:			
Sundries	11	11	49
	<u>11</u>	<u>11</u>	<u>49</u>
	<u>305,530</u>	<u>305,530</u>	<u>301,479</u>
Restricted funds		58,259	72,750
Unrestricted funds		<u>247,271</u>	<u>228,729</u>
		<u>305,530</u>	<u>301,479</u>

Notes to the accounts for the year ended 31st March 2024

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy and Legal Fees	-	810	810	type of expense
Consultancy Support	4,200	-	4,200	type of expense
Employment Support	1,518	-	1,518	type of expense
Accounting Software	227	-	227	type of expense
Trustee Expenses	-	366	366	type of expense
Professional Fees	13	-	13	type of expense
	<u>5,958</u>	<u>1,176</u>	<u>7,134</u>	

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	1,524	1,524	type of expense
Employment Support	1,656	-	1,656	proportion of costs
Accounting Software	440	-	440	proportion of costs
Trustee Expenses	-	546	546	proportion of costs
Professional Fees	13	-	13	type of expense
	<u>2,109</u>	<u>2,070</u>	<u>4,179</u>	

9. Analysis of staff costs

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Wages and Salaries	130,163	171,358
Redundancy	-	-
Holiday Pay Accrual	1,994	6,217
Social Security Costs	7,576	10,299
Pension Costs	6,671	7,611
	<u>146,404</u>	<u>189,268</u>
Charitable Activities	146,404	189,268
Support Costs	-	-
	<u>146,404</u>	<u>189,268</u>

The average number of employees during the year was 6, FTE 3.9 (previous year: 7, FTE 4.8).

The charity considers its key management personnel comprises the Executive Director and Creative Director. The total employment benefits, including employer pension contributions of the key management personnel were £70,892 (previous year: £89,326). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Independent Examination Fees	810	1,524
	<u>810</u>	<u>1,524</u>

Notes to the accounts for the year ended 31st March 2024

11. Tangible Fixed Assets

	Computers	Equipment	Total
Cost	£	£	£
At 1 April 2023	11,939	1,472	13,411
Additions	-	-	-
At 31 March 2024	11,939	1,472	13,411
Depreciation			
At 1 April 2023	11,939	1,472	13,411
Charge for Year	-	-	-
At 31 March 2024	11,939	1,472	13,411
NET BOOK VALUE			
At 31 March 2024	-	-	-
At 31 March 2023	-	-	-

12. Analysis of debtors

	2024	2023
	£	£
Debtors	2,636	9,966
Prepayments	4,164	4,905
	6,800	14,871

Debtors and prepayments related to restricted funds £50 (2023: £nil) and unrestricted funds £6,750 (2023: £14,871)

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors	2,750	7,211
Short-term compensated absences (holiday pay)	1,994	6,217
Other creditors and accruals	4,347	4,782
Deferred income	9,064	15,050
	18,155	33,260

14. Deferred income

Deferred income comprises grants received in advance.

Balance as at 1 April 2023	15,050
Amount released to income earned from charitable activities	(15,050)
Amount deferred in year	9,064
Balance at 31 March 2024	9,064

Notes to the accounts for the year ended 31st March 2024

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	225,398	246,761	(247,271)	-	224,888
Designated Funds	80,000	-	-	-	80,000
	305,398	246,761	(247,271)	-	304,888

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	243,630	240,497	(228,729)	(30,000)	225,398
Designated Funds	50,000	-	-	30,000	80,000
	293,630	240,497	(228,729)	-	305,398

Name of unrestricted fund:

General Fund
Designated Funds

Description, nature and purpose of the fund

The "free reserves"
To support programme delivery

Analysis of movements in restricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
School of Social Entrepreneurs	798	-	(798)	-	-
Rochdale Action Together	2,105	-	(2,105)	-	-
Factory International	2,904	2,000	(3,997)	-	907
Granada Foundation	-	2,000	(2,000)	-	-
The Lankelly Chase Foundation	16,419	50,000	(38,677)	-	27,742
Sarah Yaseen - Force of Nature Arts Council Grant	-	24,080	(6,335)	-	17,745
Manchester City Council - Force of Nature Tour	-	2,500	-	-	2,500
Network for Social Change	4,347	-	(4,347)	-	-
	26,573	80,580	(58,259)	-	48,894

Notes to the accounts for the year ended 31st March 2024

15. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
School of Social Entrepreneurs	1,500	-	(702)	-	798
Rochdale Action Together	-	4,995	(2,890)	-	2,105
Factory International	-	3,000	(96)	-	2,904
The Lankelly Chase Foundation	-	57,500	(41,081)	-	16,419
Network for Social Change	-	15,000	(10,653)	-	4,347
The Stephen Clark Charitable Settlement	-	6,000	(6,000)	-	-
The Talent Fund	-	2,000	(2,000)	-	-
BBC Children in Need	5,828	-	(5,828)	-	-
The Granada Foundation	3,500	-	(3,500)	-	-
	10,828	88,495	(72,750)	-	26,573

Name of restricted fund:

School of Social Entrepreneurs
 Rochdale Action Together
 Factory International
 Granada Foundation
 The Lankelly Chase Foundation
 Sarah Yaseen - Force of Nature Arts Council Grant

Manchester City Council - Force of Nature Tour

Network for Social Change

Description, nature and purpose of the fund

for creative leadership
 for Rochdale Women's Project
 for Hotels work
 artistic programme for young refugees
 core funding to allow CAN to continue to work in Greater Manchester
 music project focused on environmental issues, that toured to Greater Manchester libraries
 Manchester libraries
 music project focused on environmental issues, that toured to Greater Manchester libraries
 artistic programme with young refugees in Manchester

Notes to the accounts for the year ended 31st March 2024

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	228,224	80,000	56,913	365,137
Other net current assets/(liabilities)	(3,336)	-	(8,019)	(11,355)
Total	224,888	80,000	48,894	353,782

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	323,607	-	26,753	350,360
Other net current assets/(liabilities)	(18,209)	-	(180)	(18,389)
Total	225,398	80,000	26,573	331,971

17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

18. Lease Commitments

At 31 March 2024 the charity had future minimum lease payments under non-cancellable operation leases in respect of premises. The annual cost is £34,536 but can be cancelled with six months notice. The current lease expires in March 2026.