

CARTWHEEL ARTS LIMITED

England & Wales · Charity number 519394

Details

Other names	CARTWHEEL
Status	Registered
Legal form	Charitable company
Company number	02161995
Registered	1987-10-14
Register	View on the Charity Commission register

Contact

Address	Cartwheel Arts Heywood Civic Centre Lance Corporal Stephen Shaw MC Way Heywood Greater Manchester OL10 1LW
Phone	01706361300
Email	admin@cartwheelarts.org.uk
Website	www.cartwheelarts.org.uk

Activities

Objects: TO PROMOTE, MAINTAIN, IMPROVE AND ADVANCE EDUCATION PARTICULARLY BY THE ENCOURAGEMENT OF THE ARTS.

Activities: Cartwheel Arts promotes social inclusion, cohesion, diversity and regeneration through community participation in vibrant, innovative, high-quality arts projects.

Classification

- **How:** Provides Services, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£488,889	£441,925	-	-
2024-03-31	£399,827	£318,967	-	-
2023-03-31	£318,015	£330,370	-	-
2022-03-31	£391,398	£374,706	-	-
2021-03-31	£318,320	£277,240	-	-

Trustees

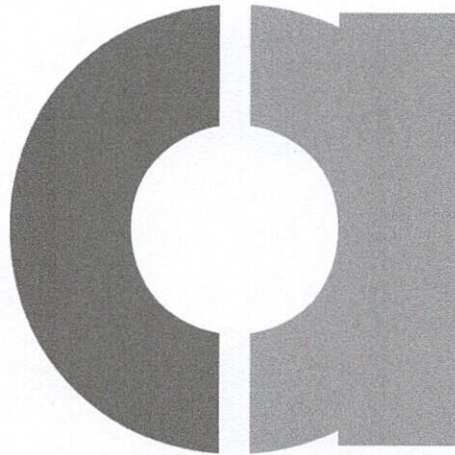
Name	Role	Appointed
ALYSON MALACH	Chair	
Gareth Davies		2022-05-31
Laura Broome		2020-05-16
Lauren Irving		2023-11-04
Victoria Greer		2024-07-24
Victoria Liu		2023-11-04

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Administrative Information
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Independent Examiner's Report
Statement of Financial Activities
Statement of Financial Position and Expense Account
Balance Sheet
Notes to the Accounts

CARTWHEEL ARTS LTD
ANNUAL REPORT
AND
UNAUDITED FINANCIAL STATEMENTS
FOR
THE YEAR ENDED MARCH 2025

Company number 2161995
Charity number 519394

**CARTWHEEL ARTS LTD
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**CARTWHEEL ARTS LTD
ADMINISTRATIVE INFORMATION**

DIRECTORS

Name

Alyson Malach
James Carey
Gareth Davies
Laura Broome
Lauren Irving
Victoria Liu
Victoria Greer

Position

Chair
Vice Chair
Treasurer

**Appointment/Resignation
as Trustee**

Appointed July 2024

COMPANY SECRETARY

Hebe Reilly

KEY STAFF

Senior staff

Hebe Reilly
Karen Beal

Creative Director/CEO
Managing Director

Appointed November 2024

Other staff

Becky Smyllie
Sue Shaw
Stacey Coughlin
Molly Stedman
Steve Beal
Bailey Leonard
Ruth Flanagan

Operations & Development Manager
Finance Officer
Project Co-ordinator, Art for Wellbeing
Project Co-ordinator, Art for Wellbeing
Project Co-ordinator, Stronger Communities
Project Co-ordinator, Digital & Creative Health
Project Co-ordinator, You Live & Learn

Resigned November 2024
Resigned March 2025

OBSERVERS

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

Nikki Harrison-Davies
Marie-Claire Daly & Hafiz Khokhar
Catherine Lee

Arts Council England
Greater Manchester Combined Authority
The National Lottery Community Fund

**REGISTERED OFFICE AND
PRINCIPAL PLACE OF BUSINESS**

110 Manchester Street
Heywood OL10 1DW

**INDEPENDENT EXAMINER &
ACCOUNTANTS**

Angelika Gacek MAAT
Pennine Accounting Limited
109A Church Street
Littleborough
OL15 8AA

BANKERS

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

COMPANY NUMBER

2161995

CHARITY NUMBER

519394

CARTWHEEL ARTS LTD TRUSTEES ANNUAL REPORT

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REPORTING FRAMEWORK

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019), referred to as the Charities SORP (FRS 102) (second edition – October 2019).

OBJECTIVES AND ACTIVITIES

Charitable objects

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

Aims

Cartwheel Arts is an organisation with an impressive track record in devising and delivering projects which bring communities together, break down barriers, and build capacity, promoting a sense of ownership and pride. Cartwheel Arts staff and the Board of Trustees are passionate about the role the organisation plays in providing opportunities for participants who live in low-income neighbourhoods or belong to marginalised groups at risk of exclusion.

Mission & Vision:

'We co-create inclusive artistic opportunities with diverse communities that enhance well-being and celebrate culture and heritage. We call this Art for a Reason.

Creativity & culture are fundamental parts of what it means to be human. Our vision is for a world where everyone has access to creative, participate and belong."

Our Values are:

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

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

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

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

Activities

Stronger Communities

Collaborative and place-based, this programme uses a hyper-local approach, driven by LSOA data to engage communities in high quality cultural experiences that take place on their doorsteps.

Art for Wellbeing

Previously 'All Well & Good', Art for Wellbeing delivers creative activities that support health and wellbeing with all ages from 2 – 102. This includes regular visual arts and creative courses for adults in Heywood & Deepdish, alongside work with young people in schools across GM, and within Rochdale with schools and Early Years & Help.

You Live & Learn

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

These are all underpinned by 3 core commitments to:

Anti-Discrimination

Ensuring all activity is designed, planned and delivered through an anti-discrimination lens, with the aim to increasing access and inclusion, including, but not exclusive to the Equality Act 2010 protected characteristics and socioeconomic status.

Environmental Responsibility

Reflecting on the environmental impact of projects with a view to reducing our overall environmental impact, alongside promoting environmental themes through a range of creative outputs.

Digital Inclusion

Providing opportunities for communities to develop new digital skills, engage with new technology and online platforms.

Public benefit

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

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

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. Cartwheel Arts relies principally on grants to cover its operating costs, but because of the continued erosion of local authority funding and the pressure on grants from charitable trusts, we are looking to increase the income from contracts, fees and charges. The overwhelming majority of the work we do is free at the point of delivery and will remain so, and will continue to be provided for, and in partnership with, beneficiaries who experience poverty, mental ill-health, racial inequalities, forced migration and other marginalised groups.

Contribution of volunteers

Volunteers will continue to make a significant contribution to our project work. This year we engaged 18 volunteers, who contributed a total of 302 hours. Some volunteers supported 1-day events such as the Darnhill Festival and the Impact Conference whilst others worked alongside the Crafting Heritage and Zinda Dil projects, regularly attending sessions, as well supporting with office administration. The inclusion of 0.5 hours per week dedicated time by the You Live & Learn Coordinator has supported the development and retainment of volunteers. We thank and recognise our volunteers on an ongoing basis, issuing vouchers and Certificates of Achievement when milestones such as 25, 50 or 100 volunteering hours are reached.

Staff team

We continue to employ a core team of 7 staff members, and this year we said goodbye to 2 of our longest serving team members:

- Operations & Development Manager, Becky Smyllie resigned in November 2024
- Finance Officer Sue Shaw retired in March 2025. We had support from long-serving freelancer Jo Edmondson whilst we recruited for a new Finance Officer

CARTWHEEL ARTS LTD TRUSTEES ANNUAL REPORT

We welcomed a new Managing Director, Karen Beal in November 2024, a new senior leadership role with more strategic responsibility, to increase the capacity of senior leadership.

ACHIEVEMENTS AND PERFORMANCE

In 2024/25 we delivered 28 projects (2023/24 – 35, 2022/23 - 40) and contracted 89 artists and arts organisations (2022/23 - 80, 2021/22 - 52). We delivered 244 sessions (2023/24 – 127, 2022-23 - 180) to 4,358 participants with 5,336 attendances. This includes:

- 28 participatory projects, reaching 2,056 participants and 3,021 attendances
- 7 public events or exhibitions, including the Darnhill Festival and our 40th Birthday IMPACT Conference, reaching a total of 18,436 audience members
- We distributed 98 Little Artists Packs to early years and families with experience of forced migration
- We delivered 19 volunteer, practitioner and staff training or networking events, including 6 Rochdale Borough Culture Network Artists Socials, reaching 406 people
- We collaborated with a range of partners including the Feel Good Family Picnics, Royal Exchange Theatre and Heywood Christmas Light Switch On to reach 1,827 people through one-off creative outreach workshops.

Income increased from £399,827 to £488,889, while the charity reported a surplus of £50,327 of Unrestricted Funds.

This is our second year as part of the Arts Council England National Portfolio (since 2008), which has contributed to our sustainability, along with funding from, amongst others, the Greater Manchester Combined Authority, National Lottery Know Your Neighbourhood & Heritage Lottery funds and Rochdale Borough Council.

ARTISTIC PROGRAMME 2024/25

Stronger Communities

- Darnhill Festival returned to its full-scale celebration, with 'Sea4rching for Safer Planets' inviting attendees to travel through space via our parade and 'land' in Darnhill to explore safe and sustainable new habitats. Pre-festival workshops took place at Heap Bridge Primary (50 participants), St Margaret's Primary (59 participants), Our Ladies & St Paul's Primary School (60 participants), Brownhill Learning Community Centre (12 participants), Rochdale Connections Trust (12 participants) and Rochdale Youth Service (14 participants). You can view the film here: <https://www.youtube.com/watch?v=q6blSQ1bif0>
- 'Reclaim the Space' (RtS) – a hyperlocal project aimed at improving spaces and places via creative consultation and activity reached 250 people across 33 sessions & 2 Celebration Events in Milkstone & Deeplish, Spotland & Falinge and Darnhill (all areas that rank in the top 10% most deprived nationally). You can view the Evaluation Film created here: <https://www.youtube.com/watch?v=Z03ZCPCzrRM&t=473s>
- Feel Good Family Picnics – we supported RBC's 4-cross borough free family festivals, engaging 1,688 participants across 4 different participatory arts activities.
- Violence Reduction Unit – we partnered with the new Active & Creatives Darnhill Communities Alliance to deliver an ongoing Artist in Residence provision at their weekly Youth Drop-In, and run monthly Young Producers activities. A total of 87 young people engaged across 19 sessions.

Art for Wellbeing

- 'Zinda Dil / Lively Heart' group for women aged 50+ predominately of Pakistani, Bangladeshi and other South Asian heritage in partnership with Deeplish Community Centre. We began work on an Art Almanac, observing the seasons and natural environment, in partnership with the Deeplish Playscheme – this project is expected to finish in Summer 2025.
- Art & Soul – ongoing, weekly provision for adults in Heywood who experience mild to severe mental health conditions such as schizophrenia, bi-polar & OCD. This year their work focused on the themes of 'Reminiscence' and collectively they created a series of postcards celebrating Wellbeing that were shared across Heywood. A collection of the groups' artworks were shared as part of the Culture Co-Op's Outdoor Gallery on the hoardings outside the Heywood Civic Centre, attracting over 8,000 visitors.
- Little Artists – early years creative sessions & resource pack for refugee & asylum-seeking families, cared for children & Gypsy Roma Traveller communities in Rochdale & for early years in Bury in partnership with Eagles Wing's. 8 sessions delivered with 80 children and families.
- Art2 Coffee mornings – in partnership with Rochdale Borough Council we deliver creative activities for people with experience of forced migration

Our Wellbeing Dominoes bridges our Art for Wellbeing and You Live and Learn strands. Wellbeing Dominoes is a co-produced well-being intervention that uses a variety of visual arts activities to explore the 5-ways-to-well-being.

In 2024/25 we trained 17 delegates across 2 Wellbeing Dominoes sessions in partnership with Rochdale Borough Council.

You Live & Learn

- Crafting Heritage – we supported 5 individuals with experience of forced migration through a paid traineeship, developing their unique heritage craft skills, and disseminating learning to 60 children in partnership with Rochdale Borough Council and 4 local primary schools
- We delivered a range of training events including Transitions; Storytelling & Communication in partnership with the LCEP; Culturally Sensitive Practice in partnership with the University of Manchester and Art for Wellbeing: The Practice Training with Z-Arts and Myriad

Impact Conference

- To celebrate Cartwheel's 40th Birthday we delivered an IMPACT: Reflect and Respond Conference. 73 delegates attended the day, which included presentations from Cartwheel's Director Hebe Reilly, Chair Alyson Malach, and partner Sohail Ahmad (Deeplish Community Centre). Workshops on Sustainability & Self Care, Culturally Sensitive Practice, Environmental Responsibility and Collaborative Music approaches were delivered by our Art for Wellbeing team and partners. Thanks to funding from Creative Manchester, we offered a series of short academic presentations, and the event was closed by a brilliant performance from poet Tony Walsh.
- The delivery of this conference, at the People's History Museum, with funding secured from the University of Manchester, and with artists such as Tony Walsh – all nationally recognised institutions, is a huge stride forward in our ambitions to be known as sector leaders in Arts, Health & Participation.
- Attendees all recognised the contribution Cartwheel has made, both the profound difference on a hyperlocal scale with the individuals and communities we work with, but also our contribution to the community and participatory arts developments over the past 40 years.

Anti-Discrimination

Our Anti-Discrimination statement is available on our website, and our Anti-Discrimination Action Plan is updated regularly at bi-monthly team meetings and reviewed quarterly at Board task groups and full Board Meetings. In 2024/25 we completed 12 of our 16 overall action headings of our plan in full or in part (each action has several points listed as part of the complete action). This included Personal learning (2), Staffing (3), Marketing (1), funding (4), Networks (4), Training (5). We held two Safe Space Plus sessions – an opportunity for freelance practitioners to connect with our Trustees, without staff present, to gather learning and inform our Anti-Discrimination Action Plan. The full staff team, plus freelancers, attended Anti-Racism Training in 2025. Recognising that our learning and commitment to Anti-Discrimination is on-going, other actions have been carried over into our updated plan for 2025/26. This includes our commitment to staff taking the Harvard IAT Implicit Bias Tests every quarter, and continuing our journey in cultural competency. In total 9 Action Points have been recognised as needing to be progressed with 26 on-going.

Environmental Responsibility

Our Environmental Action plan is updated regularly at bi-monthly team meetings and reviewed quarterly at Board task groups and full Board Meetings. In 2024/25, we strengthened our governance and training around environmental responsibility. We continue to employ Molly Stedman, Art for Wellbeing Coordinator for an extra 3 hours per week as our Environment Officer, embedding sustainability across the organisation. Trustee, Vicki Greer, became our Arts Council Environmental Representative on the board. Vicki and Molly delivered environmental training to staff and trustees at our annual away day. Molly facilitated an environmental training session for our freelance artists, embedding sustainable practices across our wider network. We started to measure our organisational carbon footprint using Julie's Bicycle Creative Climate tools, creating a baseline for future carbon reductions. We developed an environmental risk assessment for projects which was shared with freelancer staff. We have provided Green Travel guides to two Cartwheel Arts events. We have continued involvement in environmental networks GMAST and the Fit for Future network, and Molly attends environmental events where possible, including Rochdale Creates' Environmental Responsibility Day and the Greater Manchester Green Summit.

Our commitment to sustainability is ongoing, and we aim to integrate environmental awareness into all areas of our work - from our premises management to our programme and project delivery. We will continue to develop and refine our environmental strategy, with updates to our environmental action plan and public-facing materials (including web pages) in progress.

The artists – updated 30/05/25

Cartwheel worked with 89 artists and arts organisations during 2024/25. This included:

A Brilliant Thing CIC; Abdur Rehman Hussain; Afrocats; Alx Creations; Amina S. Art & Design; Anjum Malik; Anna Harrison; Ben Turner; Bilal Zafar Ranjha; Blessing Wheto Ogunjimi; Brave Day Productions; Breaking Barriers; Cara Looij; Caroline Daly; Creative in Nature; Danielle Lovett; Danny Henry; David McFarlane; Debbie Goldsmith; Deepa Parmer; Designidge; DIY Theatre Company; Dundas Digital; Elaine Fox; Ex Pix; Fools Paradise; Gemma Hemmingway; Gemma Lees; Gemma Wrigley; Gil Burns; Gloria Saya; Howley Creative Development; Jo Foley; Josephine Hepplewhite; Judy Alderson; Karen Rogers; Laura Sutcliffe-Tasker; Lauren Ellis-Stretch; Liane Lees; Liz Mytton; Lubna Ali; Lucy Holland; M6 Theatre Company; Mahboobeh Rajabi; Manchester School of Samba; Mandy Beck-McKim; Narissa Cargill Thompson; Nazia Sultana; Nick Farrimond; Nicola Schofield; Oliver Bishop (Yan Tan Tethera); Paige Steers; Rahela Khan; Razwan Ul-Haq; Robin Lyons; Rosanne Goh; Rosheen O'Hanlon; Salma Khalid; Samiyah Fiaz; Sarah Keeler Dawson; Seamus M Kelly; Seamus M Kelly; Shamila Irim; Skylight Circus Arts; Sue Fletcher; Tony Walsh; The League of Curiosity; TIPP; Travelling Light Circus; Ushiku Crisafulli; Vanina Yanez; Valeriia Lukianets and Vixfacepainting.

Supported through Rochdale Borough Culture Network and Live Well Make Art

We administered funding and small grants schemes for Rochdale Borough Culture Network. We supported 4 artists or organisations to receive Match Funding for Arts Council England Project Grants applications, and 10 artists, cultural and voluntary organisations received funding from Small Grants Pot (maximum of £800 each).

We administered 2 x rounds of GM Arts Bursaries, supporting 12 artists with a bursary of £250 to increase access to artistic development and opportunities, and supported 7 freelancers to access Carbon Literacy Training.

We continued administering the Live Well Make Art network, hosting a new web-page and blog on our website, and curating regular newsletters to 357 subscribers (310 in 23/24).

Student Placements

1 student, Jasmine Bamber joined us from Pinc College, supporting us with the Crafting Heritage project, as well as general office administration and data entry.

Academic Research

- Cartwheel's work, and the voices of some of our Art for Wellbeing freelance term were included in the 'Exploring Arts-Based Participatory Research Approaches in Cultural Partnerships with Creative Manchester' publication, written by Prof John McAuliffe, Dr Leandro Valiati, Dr Henry McPherson and Dr Tessa Harris: <https://documents.manchester.ac.uk/display.aspx?DocID=75233>
- We produced 'A Hopeful Day' a summary of the work conducted through the UKRI funded University of Manchester led Organisations of Hope project, of which Hebe Reilly was a Co-Investigator, and Cartwheel a lead partner: <https://www.cartwheelarts.org.uk/article/a-hopeful-day>
- Hebe Reilly has joined the Creative Manchester Advisory Board

FINANCIAL REVIEW

Overview

Income increased from £399,827 to £488,889 and the company recorded a surplus on unrestricted funds of £50,327. We hold £105,000 in Designated Reserves, which includes £15,000 of core funding received from Garfield Weston Foundation for the period January 2024 - December 2025; £20,000 for the Office Relocation, scheduled for 25/26; and £70,000 which represents 3 months running costs.

This was our second year as a National Portfolio Organisation with the Arts Council England (since 2008), and we continue to receive core funding as part of the GMCA Culture Portfolio.

Other funders include the National Lottery Know Your Neighbourhood Fund, funding 2 years of Reclaim the Space, Guinness Partnership, National Lottery Heritage Fund Rochdale Borough Council, Garfield Weston, Action Together and Bury Council. We generated £73,680 in sales and earned income, including our partnerships with the University of Manchester and Rochdale Borough Council.

Risk management

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

Staff wellbeing and retention are a high priority for the organisation, as is the need to secure future funding remains a high risk for the organisation, though 2 multi-year funds secured until 2026, along with the proposed extension of NPO

funding to 2027 or 2028, reduces the pressure slightly. Trustees must however ensure that the charity accesses adequate sources of funding and is looking ahead.

General Data Protection Regulations

We continue to refine our approach to GDPR, with locked filing cabinets and the steady destruction of sensitive material according to our document destruction schedule, part of our Information Governance procedures. We have a contract with Emerge Recycling for confidential shredding and made great strides this year in filing and destroying documents from the office. The Ninox database has reduced the need for additional paperwork. There were no data breaches requiring action in the year.

Investment policy and review

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

Reserves

The Trustees would like the charity to hold Designated Reserves equivalent to three months of the core running costs, which equates to approximately £70,000. The trustees consider that this level would provide sufficient funds to maintain the organisation if it lost its core funding. For prudence reasons, they consider that this amount should be held as designated to ensure that it will be available if needed. The Designated Reserves this year stand at £105,000, with includes £70,000 representing 3 months running costs, £20,000 for the office relocation, and £15,000 of Garfield Weston funding to be used for core activities in 25/26.

The free reserves stand at £29,952. The trustees consider having this cushion as reasonable considering the current climate.

In line with our risk mitigation strategy, these unrestricted funds may be allocated to shortfalls in funding to safe-guard and support the organisation to build resilience in changing circumstances. This will ensure that we can continue to provide consistent and impactful activity for our beneficiaries.

Our reserve levels and policy will be reviewed by the management committee on a quarterly basis.

Going concern

We are fortunate in having a broad spread of income sources.





We have recorded a surplus in each of the 5 previous financial years (2021-2025) which is a welcome change from the losses recorded prior to this. Whilst this years' surplus is small, we are in a strong position with £25,000 secured in Designated Reserves. Our status as both a National Portfolio Organisation with Arts Council England, and Culture Portfolio with Greater Manchester Combined Authority contributes significantly to our core costs, covering a portion of staff salaries and overheads. Other funds are raised through our mixed model approach – through fixed cost recovery on project funding as well as earned income and some donations.

We generated £73,680 in Earned Income with commissions from Rochdale Borough Council for a range of projects supporting children's wellbeing including Wellbeing Dominoes, Feel Good Family Picnics and Flux Resources, our new partnership with the University of Manchester's Creative Manchester provision and work in partnership with the Local Cultural Education Partnership (Create Rochdale).

Business sustainability is key for the organisation, and we recognise the pressures that the current inflation and cost of living crisis are having on funders, as well as staff and participants. With approximately 40% of our core costs covered by the NPO & GMCA funding, we will continue to look for funding opportunities, seeking replication of existing products and delivery approaches where possible, and to invest in developing our Earned Income strand to ensure we are resilient and self-sustainable into the future.

FUTURE PLANS

In 2024/25 we published a new, 6-year Business Strategy, which outlines our vision and plans for the period 2024 – 2030. The annual Action Plan has been updated to set detailed targets for each year. An overview of our new business strategy can be found below:

Our Mission	Our Operating Principles	Our Programmes	Our Commitments	Our Vision
<p>We co-create inclusive artistic opportunities with diverse communities that enhance well-being and celebrate culture and heritage.</p> <p>We call this Art for a Reason.</p> 	<p>We meet people where they are at</p>	<p>Art For Wellbeing</p> <p>Creativity to support mental health and wellbeing</p>	 <p>Anti-Discrimination</p>	<p>Our vision is for a world where everyone has access and opportunities to create, participate and belong.</p>
	<p>We use creativity to support wellbeing and expand horizons</p>	<p>Stronger Communities</p> <p>Hyperlocal approach fostering positive social cohesion</p>	 <p>Environmental Responsibility</p>	
	<p>We listen, reflect and respond to diverse and different voices</p>	<p>You Live And Learn</p> <p>Life-long learning & skills development</p>	 <p>Digital Inclusion</p>	
	<p>We care for people and the planet</p>			
	<p>We advocate for best practise and excellence in participatory arts</p>			
	<p>We are a resilient and sustainable organisation</p>			

Our Anti-Discrimination Statement and an accompanying Action Plan highlights all the initiatives we intend to take in terms of governance and the artistic programme to actively combat systemic inequality. It is a living document which is constantly developing. Any project must be assessed in terms of the benefit it will bring to the struggle against discrimination. We will also be reviewing all our activities and those we commission in the light of the ongoing climate emergency.

The climate crisis is of urgent concern, and we continue to employ Molly Stedman, Art for Wellbeing Coordinator for an extra 3 hours per week as our Environment Officer, embedding sustainability across the organisation.

Our long-term aspiration is to emerge as a leader in arts, health and participation, across the North West and nationally.

Our 40th birthday celebrations and Impact Conference was a chance to reflect on the changes in arts, health and participation, and reflect on how we may move forward, in partnership with peers, participants and communities.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

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

Appointment of trustees

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

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

CARTWHEEL ARTS LTD TRUSTEES ANNUAL REPORT

The Directors who served during the year together with any changes are listed on page one of the Annual Report.

Our Chair, a Trustee since 2007, and Chair since 2018 was re-elected at the AGM in November 2024, for an additional 12-month term, in line with Article 18.3 of our Constitution.

Trustee induction and training

New directors are provided with an information pack and briefing on the work of the organisation and attend an information session either online or at Cartwheel's offices. We feel that it is important that Trustees understand the nature of the work we do and our extremely modest circumstances. New trustees are briefed on their legal obligations under charity and company law, the Charity Commission guidance on public benefit, the content of the Memorandum and Articles of Association, the Task Group structure, the business plan, funding, etc. They are presented with recent publications, reports and publicity materials. Trustees are encouraged to attend external training events to enhance their understanding of their role, such as those provided by local voluntary sector organisations.

Organisation

The Board of Trustees has a maximum complement of 12, though we have never had more than 9 Trustees. The Board meets 4 times per year, plus an annual Awayday and the AGM. This year, we had our four usual Task Groups – HR/Policies, Finance, Engagement & Communication and Premises. Trustees are expected to serve on at least one Task Group, which are composed of a combination of Trustees and staff. Task Groups meet in between Board meetings to consider relevant matters and make recommendations to the full Board. The Director is appointed by the Board and has some delegated authority for operational matters within strict frameworks, such as the scheme of financial delegation.

Pay and remuneration for senior staff

The salaries of all staff are set with regard to the going rate in the sector at any given time and all are currently linked to points on the JNC scale. The core team consisted of the Director, Operations & Development Manager (until November 2024) and then a new Managing Director (since Nov 2024), Finance Officer, and Admin & Comms Officer (until December 2023). During the year there were five project focused posts (including 1 job share) - Art for Wellbeing Coordinator held by Stacey Coughlin & Molly Stedman (job share, fixed term until the end of the GMCA funding - 2026), Stronger Communities Coordinator Steve Beal (fixed term, until the end of NPO funding - 2026) Project Worker held by Bailey Leonard (permanent) and You Live & Learn Coordinator, Ruth Flanagan (fixed term, until the end of HLF funding - 2025).

Prior to 2023 all staff were on permanent contracts, however, in 2023/24 it was agreed that new staff members would be contracted until the end of the relevant funding was secured, which is now reflected in new staff contracts. This will be reviewed on an on-going basis and further funding for the full company will continue to be sought.

Staff salaries in 2024/25 were reviewed by the Board in April & a 4% pay rise awarded. This decision was made in light of both the core funding success and the cost-of-living crisis. Salary levels in general are reviewed by the Finance Task Group and any recommendations must be approved by the Board.

Related parties

We maintain a register of interests which lists all the relevant interests of our Trustees, including other directorships, membership of Boards of Trustees or Management Committees of other voluntary organisations, school governorships etc.

Any connection between a Trustee of the charity with a contractor engaged by Cartwheel must be disclosed to the board of trustees in the same way as any other contractual relationship with a related party.

A Trustee was paid a total of £813 to deliver a one-off training session in 23/24. This work was approved by the remaining Trustees, in line with Article 6 of our Constitution. The fee paid was in line with standard rates for equivalent training.

Collaboration with our Communities and Partners

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

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

CARTWHEEL ARTS LTD TRUSTEES ANNUAL REPORT

Connected with this is a relationship of equal length with **Guinness Partnership**, the social landlord on the Darnhill estate, who continues to support our work, more recently focusing on our Young Producers offer in partnership with Rochdale Youth Service.

Thanks to funding from the Violence Reduction Unity, the Active Creative Darnhill Communities alliance was formed in 2024 between Cartwheel, Your Trust, Culture Co-Op, Rochdale Connections Trust, Maverick Lab CIC and Theatre in Flow, with the aim of reducing violence and improving quality of life for young people on the estate.

Art for Wellbeing began as a formal written partnership between Cartwheel, **YourTrust (formerly Link4Life)** and **Rochdale Mind**. We continue to work regularly with both organisations and through Art for Wellbeing we have gone on to develop working relationships with over a dozen organisations, notably Motiv8, Pennine Care NHS Foundation Trust and Turning Point.

We continue to partner with **Deeplish Community Centre** with whom we have delivered weekly Art for Wellbeing sessions with their group for women aged 50+ of diverse South Asian heritage, now called 'Zinda Dil'; a series of workshops and a Celebration Event for Reclaim the Space, and partnered with Deeplish to celebrate their 25th anniversary through a Heritage project.

This year we have also worked closely with **Maverick Lab CIC** with whom we have jointly delivered the Reclaim the Space project in Spotland & Falinge.

Networks

Rochdale Borough Culture Network

We continue to lead the RBCN and to administer the RBCN pots of funding. Thanks to additional funding leveraged through the Rochdale Development Agency, and some strategic development work on our part, the network has expanded over the past year and now consists of a Capacity Circle, comprised of NPO's and larger arts organisations; a Steering Group offering 6 freelance or independent creatives a stipend for attending; 6 x bi-monthly Artist Social events each year, 1 x freelance Coordinator to add capacity and disseminated 3 x grants pots including the Arts Council Project Grant Match Fund, a Small Grants pot, and 2 x GM Arts Bursaries.

Hebe, as Chair of RBCN continues to sit on the Rochdale Borough Council Cultural Compact, connecting with other partners in the borough and across GM.

Heywood Town's Board

Hebe sits on the Heywood Town's Board – which acts as the governing body for the £20 million of central government funding intended to support the communities of Heywood over the next 10 years.

Creative Manchester

Hebe Reilly has joined the Creative Manchester Advisory Board, partnering with a range of GM-Arts organisations, and the University of Manchester, and we have a formal partnership agreement with Creative Manchester, who supported our 40th Anniversary Conference in October 2024.

Live Well Make Art

We continue to administer Live Well Make Art, and, thanks to a successful partnership funding application from GMCA & NHS GM, we have secured a contract to continue to deliver this network, including in-person networking and training events until 2027, albeit with a new name and re-brand change scheduled for early 2025/26.

Artschain

Following the departure of volunteer Gerri Moriarty from this voluntary network, the decision was made in 2024 to pause the regular meet ups. We continue to stay closely connected to many of the arts and cultural partners.

Staff also attend the Action Together's networks including Refugee and Asylum Seeker Network (Ruth), the Health & Wellbeing Network (Stacey/Molly), Create Rochdale (the Local Cultural Education Partnership) (Steve) and the Action Together Heywood networking events (various staff). We are part of the following GM-wide networks: Greater Manchester Arts Sustainability Team (Molly).

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees (who are also directors of Cartwheel Arts Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**CARTWHEEL ARTS LTD
TRUSTEES ANNUAL REPORT**

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102) (second edition – October 2019);
- make judgements and estimates that are reasonable and prudent;
state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping 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. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANY PROVISIONS AND APPROVAL

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

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

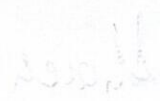
Alyson R Malach

signed on 10/12/2025, 09:56:24 GMT

Alyson Malach – Chair

10/12/2025

Date:



Alyson Malach
Chair
CARTWHEEL ARTS LTD
10/12/2025

Date: 10/12/2025

**CARTWHEEL ARTS LTD
INDEPENDENT EXAMINERS REPORT**

Independent Examiner's Report to the trustees of CARTWHEEL ARTS LTD

I report to the charity trustees on my examination of the financial statements of CARTWHEEL ARTS LTD for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

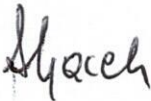
Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Accounting Technicians, which is one of the listed bodies.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.



Angelika Gacek MAAT
Pennine Accounting Limited
109A Church Street
Littleborough
Lancashire
OL15 8AA

Date: 10.12.2025

CARTWHEEL ARTS LTD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF FINANCIAL ACTIVITIES
 FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds		Restricted Funds		Total Funds	
		2025	2024	2025	2024	2025	2024
Income and Endowments							
Donations and Legacies	3	213,250	200,518	-	-	213,250	200,518
Charitable Activities	4	73,680	60,095	200,445	138,354	274,125	198,449
Investment Income	5	1,514	860	-	-	1,514	860
Total Income		288,444	261,473	200,445	138,354	488,889	399,827
Expenditure							
Expenditure on Charitable Activities	6	(238,118)	(241,083)	(203,807)	(77,884)	(441,925)	(318,967)
Total Expenditure		(238,118)	(241,083)	(203,807)	(77,884)	(441,925)	(318,967)
Net Income/(Expenditure)		50,326	20,390	(3,362)	60,470	46,964	80,860
Transfers between Funds	7	-	-	-	-	-	-
Net Movement in Funds		50,326	20,390	(3,362)	60,470	46,964	80,860
Reconciliation of Funds							
Total Funds Brought Forward	8	84,625	64,235	87,652	27,182	172,277	91,417
Total Funds Brought Forward		84,625	64,235	87,652	27,182	172,277	91,417
Total Funds Carried Forward	9	134,951	84,625	84,290	87,652	219,241	172,277

CARTWHEEL ARTS LTD
SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
	£	£
Income	487,375	398,967
Interest and investment income	1,514	860
Gross income for the year	488,889	399,827
Expenditure	441,925	318,967
Total expenditure for the year	441,925	318,967
Net income before tax for the year	46,964	80,860
Net income for the year	46,964	80,860

**CARTWHEEL ARTS LTD
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2025**

Company No. 02161995

Fixed Assets	Notes	2025	2024
Tangible Fixed Assets	10	-	-
Current Assets			
Debtors	11	30,023	1,687
Cash and Cash Equivalents	12	266,216	221,152
		296,239	222,839
Creditors amounts falling due within one year	13	(76,998)	(50,562)
Net Current Assets/(Liabilities)		219,241	172,277
Total Assets less Current Liabilities			
		219,241	172,277
Creditors: amounts falling due after more than one year	14	-	-
Net Assets		219,241	172,277
Funds of the Charity			
Restricted Funds		84,289	87,652
Designated Funds		105,000	10,000
Unrestricted Funds		29,952	74,625
Total Charity Funds	9	219,241	172,277

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

Approved by the board on 01 November 2025
And signed on its behalf by:

Alyson R Malach

signed on 10/12/2025 09:56:24 GMT
ALYSON MALACH

Chair

10/12/2025

Date.....

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

**CARTWHEEL ARTS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Assets costing less than £500 (previously £1,000 until 31/3/23) are not capitalised but written off to revenue in the year of acquisition.

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

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

Intangible fixed assets

Intangible assets costing more than £500 are capitalised. The charity's website is classified as an intangible fixed asset and the costs of its development have been capitalised.

Website depreciation (5 years)	20% Straight line
--------------------------------	-------------------

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**CARTWHEEL ARTS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

**CARTWHEEL ARTS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

3 DONATIONS AND LEGACIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	2025	2024	2025	2024	2025	2024
Grants and Donations						
Garfield Weston	20,000	5,000	-	-	20,000	5,000
GMCA - Culture Portfolio	33,000	33,000			33,000	33,000
Rochdale Borough Council	450	-			450	-
Arts Council - National Portfolio Organisation	157,930	157,930			157,930	157,930
Guinness	-	4,500			-	4,500
Donations - General	1,870	88			1,870	88
	213,250	200,518	-	-	213,250	200,518

4 CHARITABLE ACTIVITIES

Stronger Communities	4a	-	93,449	65,505	93,449	65,505
Arts for Wellbeing	4b	-	54,700	26,679	54,700	26,679
You Live and Learn	4c	-	52,296	46,170	52,296	46,170
Earned Income	4d	73,680	60,095	-	-	73,680
		73,680	60,095	-	-	73,680
		73,680	60,095	200,445	138,354	274,125

4a Stronger Communities

Partner Match Income (ACE)			27,947	30,853		
National Lottery			35,506	19,892		
Bolton CVS			15,000	-		
Guinness Partnership			10,000	9,000		
Rochdale BC			4,996	4,500		
Others			-	1,260		
		-	-	93,449	65,505	-

CARTWHEEL ARTS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

	Unrestricted Funds		Restricted Funds		Total Funds	
	2025	2024	2025	2024	2025	2024
4b Art for Wellbeing						
Partner Match Income (ACE) Baring Foundation			21,688			
Historic England			24,564			
Big Lottery - Awards for All Peter Kershaw Trust Others*			5,600			
			-	9,964		
			2,098			
			750	16,715		
	-	-	54,700	26,679	-	-
4c You Live & Learn						
Fat Beehive Foundation Good Things Foundation Heritage Lottery			2,500			
			6,000			
Others			36,936	46,170		
			6,860			
	-	-	52,296	46,170	-	-
4d Earned Income						
Deferred Income - Release from prior year Local Authority	20,497	2,506				
Wellbeing Dominoes Others	16,951	22,492				
	25,976	7,254				
	10,256	32,855				
	73,680	60,095	-	-	-	-
5 INVESTMENT INCOME						
Bank Interest Earned	1,514	860	-	-	1,514	860
	1,514	860	-	-	1,514	860

**CARTWHEEL ARTS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

6	EXPENDITURE ON CHARITABLE ACTIVITIES	Unrestricted Funds		Restricted Funds		Total Funds		
		2025	2024	2025	2024	2025	2024	
	Staff Cost	140,375	174,858	64,180		204,555	174,858	
	Direct Project Cost	39,197	102,574	138,019		177,216	102,574	
	Premises and Insurance	16,981	15,838			16,981	15,838	
	Travel and Subsistence	574	777	28		602	777	
	Publicity and Marketing	2,833	2,100			2,833	2,100	
	Charged to Restricted Funds*	-	(77,884)	-	77,884		-	
	Support Costs	6a	31,294	15,119	1,580	32,874	15,119	
	Governance Cost	6b	6,864	7,701		6,864	7,701	
			238,118	241,083	203,807	77,884	441,925	318,967
6a	SUPPORT COSTS							
	Staff Board and Training		6,321	5,349			5,349	
	Loan interest		-	660			660	
	Office costs and other costs		24,973	9,110	1,580		9,110	
			31,294	15,119	1,580	-	15,119	
6b	GOVERNANCE COSTS							
	Professional Fees		2,401	2,692	-	-	2,692	
	Board Costs		4,463	4,529	-	-	4,529	
	Office costs and other costs		-	480			480	
			6,864	7,701	-	-	7,701	
7	TRANSFER BETWEEN FUNDS							
	From Unrestricted Funds to Restricted Funds	7a				-	-	
						-	-	

**CARTWHEEL ARTS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

8 RECONCILIATION OF FUNDS – Funds Brought Forward

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	2024	2024	2024	2024
Reconciliation of Funds				
Total Funds Brought Forward as previously stated	64,235	-	27,182	91,417
Net Movement in Funds	10,390	10,000	60,470	80,860
Total Funds Carried Forward	74,625	10,000	87,652	172,277
16				

9 RECONCILIATION OF FUNDS – Funds Carried Forward

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	2025	2025	2025	2025
Reconciliation of Funds				
Total Funds Brought Forward	74,625	10,000	87,652	172,277
Net Movement in Funds	(44,674)	95,000	(3,362)	46,964
Total Funds Carried Forward	29,951	105,000	84,290	219,241

Designated funds of £105,000 comprises the following:

Garfield Weston	15,000
Office Relocation	20,000
3 months running cost	70,000
	<u>105,000</u>

Further details have been provided in the financial review paragraph in the trustees report

**CARTWHEEL ARTS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

	2025	2024
10 TANGIBLE FIXED ASSETS	-	-
11 DEBTORS		
Income Receivable	30,023	1,687
Prepayments and Other debtors	-	-
	30,023	1,687
12 CASH AT BANK AND IN HAND		
Cash in Hand	-	-
Cash at Bank	266,216	221,152
	266,216	221,152
<p>Included within Cash at bank and in hand is an amount of £27,119 which the charity holds in its capacity as custodian trustee. This amount represents funds held on behalf of Rochdale Borough Culture Network under a formal custodian arrangement. The charity does not have beneficial ownership of these funds and they are not available for its general use.</p> <p>The corresponding balance as at year end March 2024 was £19,148, also held under the same custodian arrangement.</p>		
13 CREDITORS FALLING DUE WITHIN ONE YEAR		
Trade Creditors	13,848	3,809
Funds in Trust	27,119	19,148
Social Security and Other Taxes	3,688	3,369
Income in Advance	30,363	20,497
Accruals	1,980	3,739
	76,998	50,562

CARTWHEEL ARTS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025
14 STAFF COSTS

No employee received emoluments in excess of £60,000.

15 RELATED PARTY DISCLOSURES

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

16 RECLASSIFICATION OF FUND MOVEMENTS

During the financial year ended 31 March 2025, the movement in funds has been reclassified to reflect three strategic themes introduced by the organisation:

- Stronger Communities
- Arts for Wellbeing
- You Live and Learn

This reclassification has been applied retrospectively where appropriate, to ensure consistency and comparability across reporting periods. The revised categorisation provides clearer insight into the organisation’s funding priorities and programme delivery.

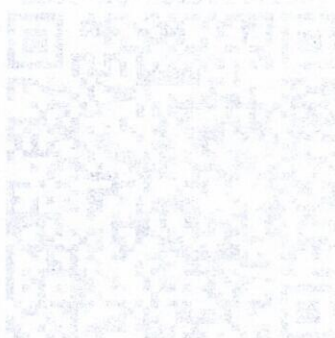
The reclassification does not affect the overall financial position but enhances transparency and alignment with internal strategic objectives.

A breakdown of the reclassification applied to the year ended 31 March 2024 is shown below to aid comparability.

2024	2023	
1,234,567	1,234,567	
234,567	234,567	
345,678	345,678	
456,789	456,789	
567,890	567,890	
678,901	678,901	
789,012	789,012	
890,123	890,123	
901,234	901,234	
1,012,345	1,012,345	

**CARTWHEEL ARTS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

	Unrestricted/Core	Stronger Communities	Art for Wellbeing	You Live & Learn	Total
Balance B/F - 1 April 2024	84,625	20,001	26,824	40,827	172,277
Income - Refer to Notes 3 to 5 for further breakdown	288,444	93,449	54,700	52,296	488,889
Project Expenses - Freelance fees, Materials, Refreshments, Venue Hire and Others	39,252	75,941	20,479	41,599	177,271
Other Project Expenses	-	840	26	742	1,608
Staff Cost - Salaries, National Insurance and Pension	204,555	-	-	-	204,555
Other staff costs - Travel, Staff Welfare, Training, Specialists	19,649	-	-	-	19,649
Utilities	3,398	-	-	-	3,398
Audit and Accountancy	2,401	-	-	-	2,401
Advertising and Promotion	2,833	-	-	-	2,833
Insurance	2,795	-	-	-	2,795
IT Costs	3,281	-	-	-	3,281
Rent	11,500	-	-	-	11,500
Other core expenses	12,634	-	-	-	12,634
Balance C/F - 1 April 2025	70,771	36,669	61,019	50,782	219,241



Signatures' technical details

Signatures

alyson@malach.co.uk

10/12/2025, 09:56:24 GMT

Fingerprint

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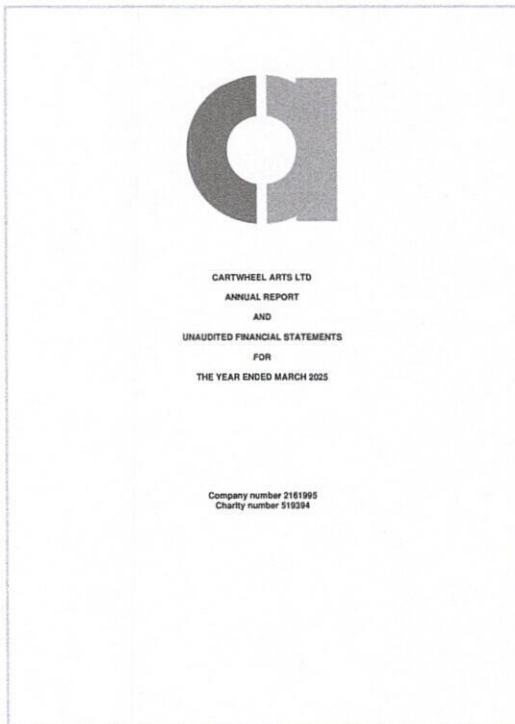
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Summary

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Final stamp: 10/12/2025, 09:56:26 GMT



Verification QR Code



 MyDocSafe

CARTWHEEL ARTS LIMITED

England & Wales - Charity number 519394

Accounts



CARTWHEEL

ANNUAL

AND

ARTS LTD

REPORT

UNAUDITED FINANCIAL STATEMENTS

FOR

THE YEAR ENDED MARCH 2024

**Company number 2161995
Charity number 519394**

**CARTWHEEL ARTS LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31 2024**

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**CARTWHEEL ARTS LTD
ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED MARCH 31 2024**

DIRECTORS Name	Position	Appointment/Resignation as Trustee
Alyson Malach	Chair	
James Carey	Vice Chair (since May 2023)	
Gareth Davies	Treasurer	
Laura Broome		Appointed November 2023
Lauren Irving		Appointed November 2023
Victoria Liu		Appointed Nov 23 & Resigned April 24
Danielle Burke		Resigned November 2023
Nasrine Akhtar		Resigned November 2023
Kerry Bertram		Resigned November 2023
Esha Zaman		Resigned November 2023

COMPANY SECRETARY
Hebe Reilly

KEY STAFF
Senior staff

Hebe Reilly Director

Other staff

Becky Smyllie	Operations & Development Manager	
Sue Shaw	Finance Officer	
Stacey Coughlin	Project Co-ordinator, Art for Wellbeing (job-share)	Appointed June 2023
Molly Stedman	Project Co-ordinator, Art for Wellbeing (job-share)	Appointed June 2023
Vicki Greer	Project Co-ordinator, Stronger Communities	Resigned Oct 2023
Steve Beal	Project Co-ordinator, Stronger Communities	Appointed Dec 23
Bailey Leonard	Project Worker	
Richard Hirst	Administration & Communication Officer	Resigned Dec 23
Ruth Flanagan	Project Co-ordinator, You Live & Learn	Appointed Dec 23

OBSERVERS

In their capacity as "non-voting observers" the following representatives of the funding bodies indicated here were entitled to attend meetings of the Board:-	Nikki Harrison-Davies	Arts Council England
	Marie-Claire Daly & Hafiz Khokhar	Greater Manchester Combined Authority
	Cathrine Lee	The National Lottery Community Fund

**REGISTERED OFFICE AND
PRINCIPAL PLACE OF BUSINESS** 110 Manchester Street
Heywood OL10 1DW

**INDEPENDENT EXAMINER
& ACCOUNTANTS** Stacy Mason
HGA Accountants & Financial Consultants Ltd
t/a **Chittenden Horley** - Chartered Accountants
Hyde Park House
Cartwright Street
Hyde SK14 4EH

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

COMPANY NUMBER 2161995

CHARITY NUMBER 519394

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CARTWHEEL ARTS LTD FOR THE YEAR ENDED MARCH 31 2024

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

REPORTING FRAMEWORK

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019), referred to as the Charities SORP (FRS 102) (second edition – October 2019).

OBJECTIVES AND ACTIVITIES

Charitable objects

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

Aims

Cartwheel Arts is an organisation with an impressive track record in devising and delivering projects which bring communities together, break down barriers, and build capacity, promoting a sense of ownership and pride. Cartwheel Arts staff and the Board of Trustees are passionate about the role the organisation plays in providing opportunities for participants who live in low-income neighbourhoods, or belong to marginalised groups at risk of exclusion.

Mission & Vision:

'We co-create inclusive artistic opportunities with diverse communities that enhance well-being and celebrate culture and heritage. We call this Art for a Reason.

Creativity & culture are fundamental parts of what it means to be human. Our vision is for a world where everyone has access to creative, participate and belong."

Our Values are:

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

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

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

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

Activities

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE CARTWHEEL ARTS LTD
FOR THE YEAR ENDED MARCH 31 2024**

In 2023/24 we sharpened the focus of our artistic programme to 3 core strands:

Stronger communities

Collaborative and place-based, this programme uses a hyper-local approach, driven by LSOA data to engage communities in high quality cultural experiences that take place on their doorsteps.

Art for Wellbeing

Previously 'All Well & Good', Art for Wellbeing delivers creative activities that support health and wellbeing with all ages from 2 – 102. This includes regular visual arts and creative courses for adults in Heywood & Deepdish, alongside work with young people in schools across GM, and within Rochdale with schools and Early Years & Help.

You Live & Learn

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

These are all underpinned by 3 core commitments to:

Anti-Discrimination

Ensuring all activity is designed, planned and delivered through an anti-discrimination lens, with the aim to increasing access and inclusion, including, but not exclusive to the Equality Act 2010 protected characteristics and socioeconomic status.

Environmental Responsibility

Reflecting on the environmental impact of projects with a view to reducing our overall environmental impact, alongside promoting environmental themes through a range of creative outputs.

Digital Inclusion

Providing opportunities for communities to develop new digital skills, engage with new technology and online platforms.

Public benefit

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

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

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. Cartwheel Arts relies principally on grants to cover its operating costs, but because of the continued erosion of local authority funding and the pressure on grants from charitable trusts, we are looking to increase the income from contracts, fees and charges. The overwhelming majority of the work we do is free at the point of delivery and will remain so, and will continue to be provided for, and in partnership with, beneficiaries who experience poverty, mental ill-health, racial inequalities, forced migration and other marginalised groups.

Contribution of volunteers

Volunteers will continue to make a significant contribution to our project work. This year we engaged 20 volunteers, with the majority supporting with Darnhill Festival, as well as our other events, projects, including being interviewed for a film being made by Pilotlight and supporting with office based administrative tasks. We thank and recognise our volunteers on an ongoing basis, issuing vouchers and Certificates of Achievement when milestones such as 25, 50 or 100 volunteering hours are reached.

Staff team

This was a year of unprecedented staff changes.

- In April 2023 previous Art for Wellbeing Coordinator Becky Smyllie took on the role of Operations & Development Manager, following Lucy Holland's resignation in January 2023.
- We recruited Stacey Coughlin & Molly Stedman as Art for Wellbeing Coordinators initially on 22 & 15 hours respectively. In November, Molly took on the additional role of Environment Officer and begun working a total of 22 hours/week.
- Victoria Greer, Stronger Communities Coordinator & Environment Officer resigned in October 2023
- Steve Beal took on the role of Stronger Communities Coordinator in December

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE CARTWHEEL ARTS LTD
FOR THE YEAR ENDED MARCH 31 2024**

- Richard Hirst, Admin & Communications Officer resigned in December 2023. We did not replace this role, but invested in a freelance Marketing Coordinator which has been successful.
- Thanks to additional funding from National Lottery Heritage Fund, Ruth Flanagan joined us in December to lead our You Live & Learn programme.

These staff changes had an impact on overall capacity, workloads and well-being, and yet, we are so proud of the enormous amount of work produced over this past year.

ACHIEVEMENTS AND PERFORMANCE

In 2023/24 we delivered 35 projects (2022/23 - 40, 2021/22 - 42) and contracted 68 artists and arts organisations (2022/23 - 80, 2021/22 - 52). We delivered 127 sessions to 2,742 participants with 3,218 attendances, across our 3 core programmes Art for Wellbeing, Stronger Communities & You Live & Learn. This includes our long-standing Art & Soul group for adults with mild to severe mental health conditions exhibit work at HOME, Manchester (viewed by 3,600 people), 1,700 people enjoyed Darnhill Festival, with 658 attending either pre-festival or on the day creative workshops and 16,008 live and digital audiences of exhibitions and films. 22,280 people saw our work either live, in print, online or in exhibition. Audience figures include in-person events at exhibitions at HOME Manchester (3,600) Heywood Sports Village (13,672), No 1 Riverside (6,972) and Darnhill Library (500).

Income increased from £318k to £399k and the company recorded a surplus on unrestricted funds of £20,390. We allocated £10,000 to our Designated Reserves, to support us with the office relocation, scheduled for Spring 2025. This is our first year as part of the Arts Council England National Portfolio (since 2008), which has contributed to our sustainability, along with funding from, amongst others, the Greater Manchester Combined Authority, National Lottery Know Your Neighbourhood & Heritage Lottery funds and Rochdale Borough Council.

ARTISTIC PROGRAMME 2023/24

Stronger Communities

- Darnhill Festival returned to its full-scale celebration, with the 'Darnhill By the Sea' engaging the community in environmentally conscious and sea-side themed activities. Pre-festival workshops took place at Heap Bridge Primary (50 participants), St Margaret's Primary (30 participants), Our Ladies & St Paul's Primary School (28 participants), Brownhill Learning Community Centre (20 participants), Rochdale Connections Trust (12 participants) and Rochdale Youth Service (12 participants). You can view the film here: <https://www.youtube.com/watch?v=JH7Ck3A6zVI&t=14s>
- 'Reclaim the Space' (RtS) – a hyperlocal project aimed at improving spaces and places via creative consultation and activity reached 87 people across 42 sessions in Milkstone & Deelish, Spotland & Falinge and Darnhill (all areas that rank in the top 10% most deprived nationally)
 - o Young Producers – in Darnhill RtS supported the development of a new youth group, in partnership with the Youth Service who took ownership of The Yard space and a small budget and programmed a teenage-focused festival zone. 17 young people engaged, 2 person achieved Bronze qualifications Arts Award & 2 achieved Explore Awards.
 - o Community Garden Project – in Milkstone & Deelish, RtS sessions discovered that the community had a lack of safe, green space to enjoy so, in partnership with Deelish Community Centre and residents a series of planters were decorated and installed, with food and herbs.
 - o Cooker Bags – in Spotland & Falinge, we worked with Maverick Lab CIC to deliver 'cooker bag' workshops – teaching communities how to make food storage bags that keep food warm and reduce energy costs and consumption when cooking
- Feel Good Family Picnics – we supported RBC's 4-cross borough free family festivals, engaging 729 participants across 4 different participatory arts activities.
- Youth Service Activity – we continued to work in close partnership with the Youth Service in Darnhill, providing creative activity at the official opening of The Yard, during the Easter holidays and developing 'Identity Canvases' during LGBTQ+ histories month. 47 young people engaged in total.

Art for Wellbeing

- 'Zinda Dil / Lively Heart' group for women aged 50+ predominately of Pakistani, Bangladeshi / other South Asian heritage in partnership with Deelish Community Centre. We worked with the group of approx. 30 women throughout the year. One project focused on expanding knowledge on the communities effected by racial inequalities, and this brilliant film was made by partners Breaking Barriers: <https://www.youtube.com/watch?v=07ioYKN6sg4&t=9s>
- Art & Soul – ongoing, weekly provision for adults in Heywood who experience mild to severe mental health conditions such as schizophrenia, bi-polar & OCD. This year their work focused on the themes of 'Watercolours' and 'Reminiscence' and collectively they created a banner celebrating their 15 years' partnership with Cartwheel. Work was exhibited at Heywood Sports Village, HOME, Manchester & 1 participant shared their work at the Great Northern Contemporary Craft Fair.

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE CARTWHEEL ARTS LTD
FOR THE YEAR ENDED MARCH 31 2024**

- Little Artists – early years creative sessions & resource pack for refugee & asylum-seeking families, cared for children & Gypsy Roma Traveller communities in Rochdale & for early years in Bury in partnership with Eagles Wing's
- Art2 Coffee mornings – in partnership with Rochdale Borough Council we deliver creative activities for people with experience of forced migration
- 'Organisations of Hope' was a new partnership with University of Manchester, Kings College London, GM NHS, Action Together, Dementia United, 42nd Street to research how community assets can be used to address health inequities. We delivered 6 working groups with 161 arts & health sector professionals and 10 community based creative research workshops with 210 participants across Oldham, Manchester & Rochdale. You can view the animation we developed in partnership with communities here: <https://www.youtube.com/watch?v=w1wczqmP7Zw&t=5s>

Our Wellbeing Dominoes bridges our Art for Wellbeing and You Live and Learn strands. Wellbeing Dominoes is a co-produced well-being intervention that uses a variety of visual arts activities to explore the 5-ways-to-well-being. In 2023/24 we trained 15 delegates across 2 Wellbeing Dominoes sessions in partnership with RBC & Curious Minds.

You Live & Learn

- Crafting Heritage – delivered a creative consultation with 45 individuals with experience of forced migration across 4 venues - adults & children of diverse migrant backgrounds including Ukrainian and Afghanistan heritage.
- Ukrainian Summer School – we supported Rochdale Borough Council's Early Help & Schools Improvement team to deliver a creative summer school for Ukrainian children newly arrived in Rochdale following the war – 20 young people engaged across 5 sessions.
- 3 Art for Wellbeing: The Practise sessions in partnership with Curious Minds in in Rochdale, Wigan & Manchester attended by 36 delegates
- Art for Wellbeing: The Practise training to our peers DIY Theatre Company (9 adult leaders with learning disabilities) & Z-Arts (12 emerging artists) as part of a training exchange.
- We delivered the following Training sessions Safeguarding, Inclusive Communications Training (led by DIY Theatre Company), Equality Diversity & Inclusion & Unconscious Bias to 30 staff, volunteers and delegates.

Anti-Discrimination

Our Anti-Discrimination statement is available on our website, and our Anti-Discrimination Action Plan is updated regularly at bi-monthly team meetings and reviewed quarterly at Board task groups and full Board Meetings. In 2023/24 we undertook 53 actions within Online & In- Person Advocacy (3), Personal Learning (13), Staffing (7), Marketing (4), Recruitment (3), Funding (2), Networks (4), Policies (5), Training (12). Twenty-five actions have been carried over to the new 2024/25 plan, recognising that some of our commitments e.g. training, marketing & advocacy will always be an ongoing task. Staff continue to take the Harvard IAT Implicit Bias Tests every quarter, and meet regularly to discuss, explore, and receive regular training in Equality, Diversity & Inclusion. Hebe and Becky attended Anti-Racist Leaders Training.

The artists

Cartwheel worked with 68 artists and arts organisations during 2023/24. This included:

A Brilliant Thing CIC; Afrocats; Alx Creations; Alys Kay; Andrew Westle; Ben Turner; Blessing Wheto Ogunjimi; Brave Day Productions; Breaking Barriers; Cat Jessop; Danielle Lovett; Danny Henry; Debbie Goldsmith; Debs Palmer; Designidge; Elaine Fox; Enjoy Arts CIC; Dundas Digital; Dan Worsley; Elaine Fox; Ex Pix; Fiona Forster; Fools Paradise; Francisca Sieravogel; Gemma Lees; Gibbons Prima Dance; Gill Parnell Jackson; Jenny Roche-Newton; Jo Foley; Josephine Hepplewhite; Joy Morris; Julia Roy Williams; Karen Rogers; Katherine Catling; Kelly Savery; Kirsty Gbasai; Laura Sutcliffe-Tasker; Lauren Ellis-Stretch; Lily Norwood; Lory Povah; Lubna Ali; Lucy Holland; Mahboobeh Rajabi; Mandy Becky-McKim; Mitch Oldham; Nabeel Javid; Nasima Begum; Nerissa Cargill Thompson; Nick Farrimond; Nicola Schofield; Oliver Bishop (Yan Tan Tethera); Rachel Shore; Rahela Khan; Ramila Asani; Rebecca Miller; Rosanne Goh; Rosarie Walsh; Salma Khalid; SAMS Art; Sarah Atter; Sarah Yaseen; Seamus M Kelly; Shamila Irin; Skylight Circus Arts; Sue Fletcher; Travelling Light Circus; Valerii Lukianets; Victoria Whitaker and Vixfacepainting.

Supported through Rochdale Borough Culture Network and Live Well Make Art

We administered funding and small grants schemes for Rochdale Borough Culture Network and supported 3 organisations to receive Match Funding for Arts Council England Project Grants applications, and 11 artists, cultural and voluntary organisations received funding from Small Grants Pot (maximum of £500 each).

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE CARTWHEEL ARTS LTD
FOR THE YEAR ENDED MARCH 31 2024**

Thanks to funding from GM NHS, and from the University of Manchester we continued administering the Live Well Make Art network, hosting a new web-page and blog on our website, and curating regular newsletters to 310 subscribers.

Student Placements

2 students, Weihan Zhao & Haorui Wang (Raymond) joined us from the University of Manchester Arts Administration MA. Weihan supported Steve with the planning and development of Darnhill Festival, and Raymond supported Becky with capturing our 40 years of history, including interviewing previous Director Rick Walker and founder Alison Jeffers.

FINANCIAL REVIEW

Overview

Income increased from £318k to £399k and the company recorded a surplus on unrestricted funds of £20,390. This was our first year as a National Portfolio Organisation with the Arts Council England (since 2008), and we were delighted to receive 3-years core funding as part of the GMCA Culture Portfolio.

Other funders include the National Lottery Know Your Neighbourhood Fund, funding 2 years of Reclaim the Space, Guinness Partnership, National Lottery Heritage Fund Rochdale Borough Council, Garfield Weston, Action Together and Bury Council. We generated £60,095 in sales and earned income, including our partnerships with the University of Manchester and Curious Minds.

Other funders include the National Lottery Know Your Neighbourhood Fund, funding 2 years of Reclaim the Space, Guinness Partnership, National Lottery Heritage Fund Rochdale Borough Council, Garfield Weston, Action Together and Bury Council. We generated £60,039 in sales and earned income, including our partnerships with the University of Manchester and Curious Minds.

Risk management

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

Staff wellbeing and retention are a high priority for the organisation, as is the need to secure future funding remains a high risk for the organisation, though 2 multi-year funds secured until 2026 reduce the pressure slightly. Trustees must however ensure that the charity accesses adequate sources of funding and is looking ahead.

General Data Protection Regulations

We continue to refine our approach to GDPR, with locked filing cabinets and the steady destruction of sensitive material according to our document destruction schedule, part of our Information Governance procedures. We have a contract with Emerge Recycling for confidential shredding and made great strides this year in filing and destroying documents from the office. The Ninox database has reduced the need for additional paperwork. There were no data breaches requiring action in the year.

Investment policy and review

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

Reserves

The Trustees would like the charity to hold free reserves (unrestricted funds not invested in fixed assets or otherwise designated) equivalent to four months running costs, which equates to approximately £81,413. The free reserves this year stand at £74,215, with £10,000 in Designated Reserves for the office relocation.

Going concern

We are fortunate in having a broad spread of income sources.

We have recorded a surplus in each of the 4 previous financial years (2021-2024) which is a welcome change from the losses recorded prior to this. This years' surplus is due to our status as an NPO, with Arts Council funding contributing a significant investment to our core costs, covering a portion of staff salaries and overheads, along with GMCA funding supporting salaries and delivery of our Art for Wellbeing programme. Other funds are raised through our mixed model approach – through fixed cost recovery on project funding as well as earned income and some donations.

We generated £60,039 in Earned Income with commissions from Rochdale Borough Council for a range of projects supporting children's wellbeing including Wellbeing Dominoes, Feel Good Family Picnics and Flux Transition Packs,

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CARTWHEEL ARTS LTD FOR THE YEAR ENDED MARCH 31 2024

our new partnership with the University of Manchester to deliver creative health activity across the city region and work in partnership with the Local Cultural Education Partnership (Create Rochdale).

Business sustainability is key for the organisation, and we recognise the pressures that the current inflation and cost of living crisis are having on funders, as well as staff and participants. With approximately 40% of our core costs covered by the NPO & GMCA funding, we will continue to look for funding opportunities, seeking replication of existing products and delivery approaches where possible, and to invest in developing our Earned Income strand to ensure we are resilient and self-sustainable into the future.

FUTURE PLANS

The Business Plan 2020-25 was updated in September 2020, as was the annual Action Plan which sets out the detailed targets for each year. During this year we led consultation with participants, partners and peers to develop a new six-year business strategy, with support provided by Garfield Charity Awards and Pilotlight 360 programme, which has paired us with a set of business mentors who are supporting staff and board to consider future strategic approaches.

Our Anti-Discrimination Statement and an accompanying Action Plan highlights all the initiatives we intend to take in terms of governance and the artistic programme to actively combat systemic inequality. It is a living document which is constantly developing. Any project must be assessed in terms of the benefit it will bring to the struggle against discrimination. We will also be reviewing all our activities and those we commission in the light of the ongoing climate emergency.

The climate crisis is of urgent concern, and this year we revised our Environment Policy and drafted an Environment Action Plan. Molly Stedman now works an additional 3 hours per week as our Environment Officer.

Our long-term aspiration is to emerge as a leader in arts, health and participation, across the North West and nationally. As we look ahead to 2024/25 and celebrate our 40th birthday, it is a good time to reflect on all that Cartwheel Arts has achieved and contributed to the sector. Our partnership with the University of Manchester has fostered a positive working relationship with a national, academic partner, one that we hope to build upon, along with continuing to invest in our marketing and communications to ensure we are sharing learning with the wider sector.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

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

Appointment of trustees

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

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

The Directors who served during the year together with any changes are listed on page one of the Annual Report.

Our Chair, a Trustee since 2007, and Chair since 2018 was re-elected at the AGM in November 2023, for an additional 12-month term, in line with Article 18.3 of our Constitution.

Trustee induction and training

New directors are provided with an information pack and briefing on the work of the organisation and attend an information session either online or at Cartwheel's offices. We feel that it is important that Trustees understand the nature of the work we do and our extremely modest circumstances. New trustees are briefed on their legal obligations under charity and company law, the Charity Commission guidance on public benefit, the content of the Memorandum and Articles of Association, the Task Group structure, the business plan, funding, etc. They are presented with recent publications, reports and publicity materials. Trustees are encouraged to attend external training events to enhance their understanding of their role, such as those provided by local voluntary sector organisations.

Organisation

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CARTWHEEL ARTS LTD FOR THE YEAR ENDED MARCH 31 2024

The Board of Trustees has a maximum complement of 12, though we have never had more than 9 Trustees. The Board meets 4 times per year, plus an annual Awayday and the AGM. This year, we had our four usual Task Groups – HR/Policies, Finance, Engagement & Communication and Premises. Trustees are expected to serve on at least one Task Group, which are composed of a combination of Trustees and staff. Task Groups meet in between Board meetings to consider relevant matters and make recommendations to the full Board. The Director is appointed by the Board and has some delegated authority for operational matters within strict frameworks, such as the scheme of financial delegation.

Pay and remuneration for senior staff

The salaries of all staff are set with regard to the going rate in the sector at any given time and all are currently linked to points on the JNC scale. The core team consisted of the Director, Operations & Development Manager, Finance Officer, and Admin & Comms Officer (until December 2023), all of whom are contracted on a permanent basis. During the year there were five project focused posts (including 1 job share) - Art for Wellbeing Coordinator held by Stacey Coughlin & Molly Stedman (job share, fixed term until the end of the GMCA funding - 2026), Stronger Communities Coordinator held by Victoria Greer and subsequently Steve Beal (fixed term, until the end of NPO funding - 2026) Project Worker held by Bailey Leonard (permanent) and You Live & Learn Coordinator, Ruth Flanagan (fixed term, until the end of HLF funding - 2025).

Prior to 2023 all staff were on permanent contracts, however, last year it was agreed that new staff members would be contracted until the end of the relevant funding was secured, which is now reflected in new staff contracts. This will be reviewed on an on-going basis and further funding for the full company will continue to be sought.

Staff salaries in 2023/24 were reviewed by the Board in April & a 4% pay rise awarded. This decision was made in light of both the core funding success and the cost-of-living crisis. Salary levels in general are reviewed by the Finance Task Group and any recommendations must be approved by the Board.

Related parties

We maintain a register of interests which lists all the relevant interests of our Trustees, including other directorships, membership of Boards of Trustees or Management Committees of other voluntary organisations, school governorships etc.

Any connection between a Trustee of the charity with a contractor engaged by Cartwheel must be disclosed to the board of trustees in the same way as any other contractual relationship with a related party.

A Trustee was paid a total of £813 to deliver a one-off training session in 23/24. This work was approved by the remaining Trustees, in line with Article 6 of our Constitution. The fee paid was in line with standard rates for equivalent training.

Co-operation with other organisations/charities

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

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

Connected with this is a relationship of equal length with **Guinness Partnership**, the social landlord on the Darnhill estate. Guinness provides volunteer support on the festival day and has in most years provided a small cash grant. Two members of staff provide the core roles at the smaller Christmas festival as Santa and Mrs Claus. Guinness has vacated their offices on the estate, which have been taken over by Rochdale Connections Trust and we delivered a partnership project this year with graffiti artist Nabeel Javid.

We have also had a long association with **Barnardo's** Rochdale project, delivering a series of projects over the years with their Young Person's Forum and, more recently the Art Attack group. In 23/24 we delivered 'Green Machine' taster workshops with them, which we were unsuccessful in generating additional funds to deliver in 23/24, but we hope to continue this partnership into the future.

Art for Wellbeing began as a formal written partnership between Cartwheel, **YourTrust (formerly Link4Life)** and **Rochdale Mind**. We continue to work regularly with both organisations and through Art for Wellbeing we have gone on to develop working relationships with over a dozen organisations, notably Motiv8, Pennine Care NHS Foundation Trust and Turning Point.

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE CARTWHEEL ARTS LTD
FOR THE YEAR ENDED MARCH 31 2024**

We continue to partner with **Deeplish Community Centre** with whom we have delivered weekly Art for Wellbeing sessions with their group for women aged 50+ of diverse South Asian heritage. Our Emotional Support Worker Salma has worked hard to offer a new model of psychoeducation during these sessions. We also delivered a Culturally Appropriate Mental Health programme together in partnership.

This year we have also worked closely with **Maverick Lab CIC** with whom we have jointly delivered the Reclaim the Space project in Spotland & Falinge.

Networks

Rochdale Borough Culture Network

We continue to service the RBCN and to administer the RBCN pots of funding. Some pots are small grants, either general purposes or linked to particular events, and there is a separate pot designed to offer awards of up to £500 as match funding for successful applications to Arts Council England's National Lottery match funds.

During 2022 Hebe, as Chair of RBCN sat on the Rochdale Borough Council Cultural Compact, connecting with other partners in the borough and across GM.

Live Well Make Art

Thanks to funding from GM NHS, we now administer Live Well Make Art, which serves practitioners working, volunteering or interested in the intersecting fields of arts & health. This has helped us to leverage a partnership with the University of Manchester to support in the development of a creative health coalition.

Artschain

Hebe and Becky are both members of Artschain, and currently attend meetings when they can in Manchester for artists and organisations producing socially engaged art.

Staff also attend the Action Together's networks including Rochdale Children and Young People's network, the Digi-Tech Library (Bailey) and within Rochdale, 'Create Rochdale' (the Local Cultural Education Partnership) (Bailey / Hebe). We are part of the following GM-wide networks: Greater Manchester Arts Sustainability Team (Vicki / Molly).

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees (who are also directors of Cartwheel Arts Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102) (second edition – October 2019);
- make judgements and estimates that are reasonable and prudent; state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

SMALL COMPANY PROVISIONS AND APPROVAL

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

Approved by the Board of Trustees and signed on its behalf by:17/12/2024



Alyson Malach – Chair

Date:

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE CARTWHEEL ARTS LTD
FOR THE YEAR ENDED MARCH 31 2024**

I report to the charity trustees on my examination of the accounts of the company for the year ended MARCH 31 2024 which are set out on pages 15 to 26.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Stacy M Mason

Stacy Mason FCCA

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

Hyde Park House
Cartwright Street
Hyde, SK14 4EH

Date:17/12/2024



CARTWHEEL ARTS LTD
STATEMENT OF FINANCIAL ACTIVITIES (including the income and expenditure account)
FOR THE YEAR ENDED MARCH 31 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Incoming resources from generated funds:					
Donations	2	200,518	-	200,518	136,343
Charitable activities	3	60,095	138,354	198,449	181,415
Investment income - bank interest		860	-	860	257
TOTAL INCOME		<u>261,473</u>	<u>138,354</u>	<u>399,827</u>	<u>318,015</u>
EXPENDITURE					
Expenditure on charitable activities	4	241,083	77,884	318,967	330,370
TOTAL EXPENDITURE		<u>241,083</u>	<u>77,884</u>	<u>318,967</u>	<u>330,370</u>
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS					
		20,390	60,470	80,861	(12,355)
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS	6	20,390	60,470	80,861	(12,355)
TOTAL FUNDS BROUGHT FORWARD	12	<u>64,235</u>	<u>27,182</u>	<u>91,417</u>	<u>87,080</u>
TOTAL FUNDS CARRIED FORWARD	12	<u>84,625</u>	<u>87,652</u>	<u>172,278</u>	<u>74,725</u>

The notes on pages 17 to 26 form part of these financial statements

**CARTWHEEL ARTS LTD
BALANCE SHEET
AS AT MARCH 31 2024**

	Notes	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Tangible Assets	8		-		-
CURRENT ASSETS					
Debtors	9	1,687		9,990	
Cash at Bank and in Hand		<u>221,152</u>		<u>147,866</u>	
		222,839		157,856	
CREDITORS					
Amounts falling due in one year	10	<u>50,562</u>		<u>66,439</u>	
NET CURRENT ASSETS			<u>172,277</u>		<u>91,417</u>
			172,277		91,417
CREDITORS amounts falling due in more than one year					
	11		-		-
TOTAL NET ASSETS			<u>172,277</u>		<u>91,417</u>
FUNDS					
Unrestricted	12		74,625		64,235
Designated funds	12		10,000		
Restricted	12		<u>87,652</u>		<u>27,182</u>
TOTAL FUNDS			<u>172,277</u>		<u>91,417</u>

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

For the year ending MARCH 31 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and no notice has been deposited under section 476 requiring the company to obtain an audit of its accounts for the year in question.

Directors' responsibilities

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

The notes on pages 17 to 26 form part of these financial statements.

Approved by the Board and authorised for issue on: 17th December 2024

And signed on their behalf by:

Alyson Malach - Chair
Company registration
number 2161995



1 ACCOUNTING POLICIES

Basis of preparation

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

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

Fund accounting

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

Judgements and key sources of estimation uncertainty

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

Income recognition

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

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

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

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

Deferred income

Income is only deferred and included in creditors when:

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

Expenditure

Costs are defined as follows:

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

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

1 ACCOUNTING POLICIES (continued)

Pension contributions

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

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

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

Tangible fixed assets and depreciation

Assets costing less than £500 (previously £1,000 until 31/3/23) are not capitalised but written off to revenue in the year of acquisition.

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

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

Intangible fixed assets

Intangible assets costing more than £500 are capitalised. The charity's website is classified as an intangible fixed asset and the costs of its development have been capitalised.

Website depreciation (5 years) 20% Straight Line

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Financial instruments

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

Cashflow statement

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

CARTWHEEL ARTS LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2024

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
2 DONATIONS						
Revenue Grants:						
National Lottery Community Fund						
Core funding	-	-	-	48,771	-	48,771
Garfield Weston	5,000	-	5,000	26,500	-	26,500
GMCA - Culture Portfolio	33,000	-	33,000	30,000	-	30,000
Your Trust	-	-	-	10,000	-	10,000
Arts Council	157,930	-	157,930	-	-	-
Guinness	4,500	-	4,500	-	-	-
Creative Industries	-	-	-	-	19,360	19,360
The Growth Fund- kickstart	-	-	-	-	-	-
Donations:						
Donations - general	88	-	88	1,712	-	1,712
	<u>200,518</u>	<u>-</u>	<u>200,518</u>	<u>116,983</u>	<u>19,360</u>	<u>136,343</u>
3 INCOME FROM CHARITABLE ACTIVITIES						
<i>Darnhill Festival</i>						
Partner Match Income	-	29,768	29,768	-	25,771	25,771
Action Together	-	260	260	-	5,475	5,475
Curious Minds	-	500	500	-	3,000	3,000
Darnhill Festival Ass. & others	-	9000	9,000	14,466	-	14,466
	-	<u>39,528</u>	<u>39,528</u>	<u>14,466</u>	<u>34,246</u>	<u>48,712</u>
<i>Other project funding</i>						
Art for Wellbeing	-	8,165	8,165	-	29,610	29,610
Little Artists	-	3,000	3,000	-	4,498	4,498
Overspill	-	-	-	-	-	-
Stronger Communities	-	21,477	21,477	-	16,759	16,759
Art & Soul	-	15,514	15,514	-	19,870	19,870
Other Projects						
Your Trust	-	4,500	4,500	-	-	-
Other income	<u>60,095</u>	<u>46,170</u>	<u>106,265</u>	<u>61,966</u>	<u>-</u>	<u>61,966</u>
	<u>60,095</u>	<u>98,826</u>	<u>158,921</u>	<u>61,966</u>	<u>70,737</u>	<u>132,703</u>
Total	<u>60,095</u>	<u>138,354</u>	<u>198,449</u>	<u>76,432</u>	<u>104,983</u>	<u>181,415</u>

3 INCOME FROM CHARITABLE ACTIVITIES (continued)

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Art for Wellbeing	£	£	£	£	£	£
Action Together	-	4,080	4,080	-	5,240	5,240
GMCA	-	-	-	-	3,170	3,170
<i>Creative packs:</i>						
NHS	-	-	-	-	1,200	1,200
Rochdale BC	-	-	-	-	20,000	20,000
Other	-	4,085	4,085	-	-	-
	-	8,165	8,165	-	29,610	29,610
Little Artists						
The Ragdoll Foundation	-	-	-	-	4,498	4,498
Other income	-	3,000	3,000	-	-	-
	-	3,000	3,000	-	4,498	4,498
National Lottery Heritage Fund	-	46,170	46,170	-	-	-
	-	46,170	46,170	-	-	-
Stronger Communities						
Action Together	-	-	-	-	5,259	5,259
National Lottery	-	19,892	19,892	-	-	-
ACE	-	1,085	1,085	-	-	-
Rochdale Borough Council	-	-	-	-	5,000	5,000
Your Trust	-	500	500	-	6,500	3,000
	-	21,477	21,477	-	16,759	13,259
Art & Soul						
Action Together	-	-	-	-	-	-
Awards for All	-	9,964	9,964	-	9,950	9,950
Other	-	5,550	5,550	-	9,920	9,920
	-	15,514	15,514	-	19,870	19,870

CARTWHEEL ARTS LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2024

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
4 CHARITABLE EXPENDITURE	£	£	£	£	£	£
Staff costs	174,858	-	174,858	152,575	-	152,575
Direct project costs	102,574	-	102,574	145,579	-	145,579
Premises & Insurance	15,838	-	15,838	15,077	-	15,077
Travel and subsistence	777	-	777	464	-	464
Publicity & marketing	2,100	-	2,100	2,250	-	2,250
Support costs	22,820	-	22,820	14,425	-	14,425
Charged to restricted funds	(77,884)	77,884	-	(144,998)	144,998	-
	<u>241,083</u>	<u>77,884</u>	<u>318,967</u>	<u>185,372</u>	<u>144,998</u>	<u>330,370</u>

5 SUPPORT & GOVERNANCE COSTS

	2024			2023		
	Governance	Other support Costs	Total	Governance	Other support Costs	Total
Support costs	£	£	£	£	£	£
Staff costs	-	-	-	-	-	-
Professional fees	2,692	-	2,692	2,672	-	2,672
Board costs	4,529	-	4,529	1,453	-	1,453
Staff & board training	0	5,349	5,349	-	1,716	1,716
Loan interest	0	660	660	-	2,640	2,640
Office costs & other costs	480	9,111	9,590	297	5,647	5,944
Total support costs	<u>7,701</u>	<u>15,120</u>	<u>22,820</u>	<u>4,422</u>	<u>10,003</u>	<u>14,425</u>

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

6 NET INCOMING RESOURCES AFTER TRANSFERS

	2024	2023
This is stated after charging/(crediting):	£	£
Accountant/Independent examiner's fees		
Report	950	950
Accountancy and payroll costs	1,300	1,300
Depreciation charged on fixed assets	-	-
Directors' remuneration & trustees' expenses	<u>-</u>	<u>-</u>

CARTWHEEL ARTS LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2024

7 STAFF INFORMATION	2024	2023
	£	£
a Staff costs		
Salaries and wages	156,407	137,109
Employer's pension contributions	11,612	10,015
Employer's NI contributions	5,450	5,450
	<u>173,469</u>	<u>152,574</u>

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

b Key management personnel

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

The trustees do not receive any remuneration for their services.

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

<u>50,772</u>	<u>50,772</u>
---------------	---------------

c Average number of employees

The average number of employees was as follows:-

	2024	2023
	Average number	Average number
Charitable	6	6
Administration	1	1
	<u>7</u>	<u>7</u>

CARTWHEEL ARTS LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2024

8 TANGIBLE FIXED ASSETS

	Furniture & Office Equipment	Project & Computer Equipment	Total
Cost	£	£	£
As at April 1 2023	16,352	31,257	47,609
As at March 31 2024	<u>16,352</u>	<u>31,257</u>	<u>47,609</u>
Depreciation			
As at April 1 2023	16,352	31,257	47,609
As at March 31 2024	<u>16,352</u>	<u>31,257</u>	<u>47,609</u>
Net Book Value			
As at March 31 2024	<u>-</u>	<u>-</u>	<u>-</u>
As at March 31 2023	<u>-</u>	<u>-</u>	<u>-</u>

	2024	2023
	£	£
9 DEBTORS		
Income receivable	1,687	9,990
Prepayments & other debtors	-	-
	<u>1,687</u>	<u>9,990</u>

10 CREDITORS falling due within one year

Trade creditors	3,809	11,471
Loan - GMCVO	-	2,500
Funds in trust	19,148	3,647
Social security & other taxes	3,369	2,352
Income in advance	20,497	41,690
Accruals	<u>3,739</u>	<u>4,779</u>
	<u>50,562</u>	<u>66,439</u>

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

11 CREDITORS falling due in more than one year

Loan - GMCVO	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

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

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

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

CARTWHEEL ARTS LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2024

12 STATEMENT OF FUNDS

	Balance 04/01/2022	Income	Expenditure	Transfers	Balance 31/03/2023	Income	Expenditure	Transfers	Balance 31/03/2024
	£	£	£	£	£	£	£	£	£
Unrestricted Funds:									
General fund	55,935	193,672	(185,372)	-	64,235	261,473	(241,083)	(10,000)	74,625
	55,935	193,672	(185,372)	-	64,235	261,473	(241,083)	-	74,625
Designated funds:									
Office Relocation	-	-	-	-	-	-	-	10,000	10,000
								10,000	10,000
Restricted Funds:									
National Lottery Community Fund - Coronavirus									
Community Support Fund	-	-	-	-	-	-	-	-	-
GMCA - staff post	-	-	-	-	-	-	-	-	-
The Growth Fund - Kickstart	-	-	-	-	-	-	-	-	-
Darnhill Festival	200	34,246	(32,418)	-	2,028	39,528	(32,739)	-	8,817
Art & Soul	2,539	19,870	(21,716)	-	693	15,514	(475)	-	15,732
Art for Wellbeing	21,419	29,610	(37,479)	-	13,550	8,165	(13,623)	-	8,092
Little Artists	4,828	4,498	(9,326)	-	-	3,000	-	-	3,000
Overspill	-	-	-	-	-	-	-	-	-
Stronger Communities	7,989	16,759	(21,264)	-	3,484	21,477	(16,722)	(2,675)	5,564
You Must Remember This	7,875	-	(5,875)	-	2,000	-	(2,000)	-	-
Youth and Diversity	-	-	-	-	-	-	-	-	-
Other Projects	2,987	19,360	(16,920)	-	5,427	50,670	(12,325)	2,675	46,447
Total restricted funds	47,837	124,343	(144,998)	-	27,182	138,354	(77,884)	-	87,652
Total funds	103,772	318,015	(330,370)	-	91,417	399,827	(318,967)	-	162,277

CARTWHEEL ARTS LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2024

12 STATEMENT OF FUNDS

<i>Analysis of restricted funds:</i>	Balance				Balance				Balance
	04/01/2022	Income	Expenditure	Transfers	31/3/2023	Income	Expenditure	Transfers	31/3/2024
	£	£	£	£	£	£	£	£	£
<i>Art & Soul</i>									
Action Together	2,539	9,920	(12,459)	-	-	4,950	-	-	4,950
Awards for All	-	9,950	(9,257)	-	693	10,564	(475)	-	10,782
	<u>2,539</u>	<u>19,870</u>	<u>(21,716)</u>	<u>-</u>	<u>693</u>	<u>15,514</u>	<u>(475)</u>	<u>-</u>	<u>15,732</u>
<i>Art for Wellbeing:</i>									
Action Together	16,511	5,240	(20,016)	-	1,735	4,080	(5,815)	-	-
GMCA	3,563	3,170	(6,733)	-	-	-	-	-	-
The Charity Service	1,345	-	(1,345)	-	-	-	-	-	-
WEA	-	-	-	-	-	-	-	-	-
Creative packs	-	21,200	(9,385)	-	11,815	-	(5,653)	-	6,162
Self made	-	-	-	-	-	4,085	(2,155)	-	1,930
	<u>21,419</u>	<u>29,610</u>	<u>(37,479)</u>	<u>-</u>	<u>13,550</u>	<u>8,165</u>	<u>(13,623)</u>	<u>-</u>	<u>8,092</u>
Little Artists	14,997	4,498	(19,166)	-	329	3,000	-	-	3,329
<i>Overspill</i>									
National Heritage Lottery Fund	-	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Stronger Communities</i>									
Gaia	-	11,500	(8,016)	-	3,484	500	(1,309)	(2,675)	-
Know your neighbour	-	-	-	-	-	19,892	(14,328)	-	5,564
Stories of strength	2,644	264	(2,908)	-	-	-	-	-	-
ACE	-	-	-	-	-	1,085	(1,085)	-	-
Women's Network - maternity	5,345	4,995	(10,340)	-	-	-	-	-	-
	<u>7,989</u>	<u>16,759</u>	<u>(21,264)</u>	<u>-</u>	<u>3,484</u>	<u>21,477</u>	<u>(16,722)</u>	<u>(2,675)</u>	<u>5,564</u>

<i>Analysis of restricted funds (contin</i>	Balance				Balance				Balance
	04/01/2022	Income	Expenditure	Transfers	31/03/2023	Income	Expenditure	Transfers	31/03/2024
	£	£	£	£	£	£	£	£	£
<i>Youth & Diversity</i>									
Curious Minds re Bubble Up	-	-	-	-	-	-	-	-	-
Other grants & donations	-	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other Projects</i>									
Action Together - Volunteers recon	-	-	-	-	-	-	-	-	-
RMBC	-	19,360	(13,933)	-	5,427	-	(4,458)	-	969
GMCA - Creative Health Network	2,500	-	(2,500)	-	-	-	-	-	-
Crafting heritage	-	-	-	-	-	46,170	(6,312)	-	39,858
Your Trust - RBCN project	487	-	(487)	-	-	4,500	(1,555)	2,675	5,620
	<u>2,987</u>	<u>19,360</u>	<u>(16,920)</u>	<u>-</u>	<u>5,427</u>	<u>50,670</u>	<u>(12,325)</u>	<u>2,675</u>	<u>46,447</u>

CARTWHEEL ARTS LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2024

12 STATEMENT OF FUNDS (continued)

Transfers

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

Restricted fund balances carried forward

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

All the above will be utilised in 2023/23

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

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
INCOME						
Grants	-	39,528	39,528	-	34,246	34,246
Darnhill Festival Association and others	-	-	-	14,466	-	14,466
	-	39,528	39,528	14,466	34,246	48,712
EXPENDITURE						
Direct and support costs	-	(32,739)	(32,739)	(14,466)	(32,418)	(46,884)
Net Income/(expenditure)	-	6,789	6,789	-	1,828	1,828

13 ANALYSIS OF COMPANY NET ASSETS BETWEEN FUNDS

Fund balances at March 31 2024 are represented by:-

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Tangible fixed assets	-	-	-
Net current assets	84,625	87,652	172,277
Creditors due in more than one year	-	-	-
	84,625	87,652	172,277

Fund balances at March 31 2023 are represented by:-

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

14 CONSTITUTION

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

15 TAXATION

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

16 CAPITAL COMMITMENTS

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

17 OPERATING LEASE COMMITMENTS

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

	2024	2023
	£	£
Due within one year	-	-
Due between 2 and 5 years	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

CARTWHEEL ARTS LIMITED

England & Wales - Charity number 519394

Accounts



CARTWHEEL ARTS LTD

ANNUAL REPORT

AND

UNAUDITED FINANCIAL STATEMENTS

FOR

THE YEAR ENDED MARCH 31 2023

**CARTWHEEL ARTS LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31 2023**

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**CARTWHEEL ARTS LTD
ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED MARCH 31 2023**

DIRECTORS

Name

Alyson Malach
Alice Birdwood

Position

Chair
Vice Chair

**Appointment/Resignation
as Trustee**

Appointed April 2017- Resigned
3rd December 2022

Appointed 2019 - Resigned 20th
July 2022

Appointed 31st May 2022

Steve Griffiths

Treasurer

Gareth Davies
James Carey
Nasrine Akhtar
Kerry Bertram
Laura Broome
Esha Zaman

Treasurer

COMPANY SECRETARY

Hebe Reilly

KEY STAFF

Senior staff

Hebe Reilly

Director

Other staff

Lucy Holland
Sue Shaw
Becky Smyllie
Vicki Greer
Bailey Leonard
Richard Hirst

Operational Development Manager
Finance Officer
Project Co-ordinator, Art for Wellbeing
Project Co-ordinator, Stronger Communities
Project Assistant
Administration & Communication Officer

OBSERVERS

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

Marie-Claire Daly & Hafiz Khokhar
Aneeqa Javed (resigned December
2022) & Cathrine Lee (since February
2023)

Greater Manchester Combined
Authority
The National Lottery Community
Fund

**REGISTERED OFFICE AND
PRINCIPAL PLACE OF BUSINESS**

110 Manchester Street
Heywood OL10 1DW

**INDEPENDENT EXAMINER
& ACCOUNTANTS**

Stacy Mason
HGA Accountants & Financial Consultants Ltd
t/a **Chittenden Horley** - Chartered Accountants
Hyde Park House
Cartwright Street
Hyde SK14 4EH

BANKERS

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

COMPANY NUMBER

2161995

CHARITY NUMBER

519394

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CARTWHEEL ARTS LTD FOR THE YEAR ENDED MARCH 31 2023

The Trustees present their annual report together with the financial statements of the charity for the year ended March 31 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

REPORTING FRAMEWORK

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019), referred to as the Charities SORP (FRS 102) (second edition – October 2019).

OBJECTIVES AND ACTIVITIES

Charitable objects

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

Aims

Cartwheel Arts is an organisation with an impressive track record in devising and delivering projects which bring communities together, break down barriers, and build capacity, promoting a sense of ownership and pride. Cartwheel Arts staff and the Board of Trustees are passionate about the role the organisation plays in providing opportunities for participants who live in low-income neighbourhoods, or belong to vulnerable, marginalised groups at risk of exclusion.

In 2022, following a consultation with stakeholders including staff, board, and key participants we updated our Mission & Vision:

'We co-create inclusive artistic opportunities with diverse communities that enhance well-being and celebrate culture and heritage. We call this Art for a Reason.

Creativity & culture are fundamental parts of what it means to be human. Our vision is for a world where everyone has access to creative, participate and belong."

Our Values are:

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

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

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

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

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE CARTWHEEL ARTS LTD
FOR THE YEAR ENDED MARCH 31 2023**

Activities

In 2022/23 we sharpened the focus of our artistic programme to 3 core strands:

Stronger communities

Collaborative and place-based, this programme uses a hyper-local approach, driven by LSOA data to engage communities in high quality cultural experiences that take place on their doorsteps.

Art for Wellbeing

Previously 'All Well & Good', Art for Wellbeing delivers creative activities that support health and wellbeing with all ages from 2 – 102. This includes regular visual arts and creative courses for adults in Heywood & Deeplish, alongside work with young people in schools across GM, and within Rochdale with schools and Early Years & Help.

You Live & Learn

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

These are all underpinned by 3 core commitments to:

Anti-Discrimination

Ensuring all activity is designed, planned and delivered through an anti-discrimination lens, with the aim to increasing access and inclusion, including, but not exclusive to the Equality Act 2010 protected characteristics and socioeconomic status.

Environmental Responsibility

Reflecting on the environmental impact of projects with a view to reducing our overall environmental impact, alongside promoting environmental themes through a range of creative outputs.

Digital Inclusion

Providing opportunities for communities to develop new digital skills, engage with new technology and online platforms.

Public benefit

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

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

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. Cartwheel Arts relies principally on grants to cover its operating costs, but because of the continued erosion of local authority funding and the pressure on grants from charitable trusts, we are looking to increase the income from contracts, fees and charges. The overwhelming majority of the work we do is free at the point of delivery and will remain so, and will continue to be provided for, and in partnership with, beneficiaries who experience poverty, mental ill-health, racial inequalities, forced migration and other marginalised groups.

Contribution of volunteers

Volunteers will continue to make a significant contribution to our project work. This year we engaged 15 volunteers, with the majority supporting with Darnhill Festival, volunteers also supported postal projects, Little Artists, Art for Wellbeing Deeplish as well as supporting with office based administrative tasks. In November 2022 we held a Volunteer Celebration Event, and thanks to support from Action Together offered refreshments, creative activity and celebrated our volunteers with Certificates of Achievement.

Staff team

In January 2022 Operations & Development Manager Lucy Holland handed in their notice – working an extended notice period (on reduced hours) until May 2023.

We were also able to increase both the Finance Worker & Project Assistant's hours thanks to securing additional funding.

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE CARTWHEEL ARTS LTD
FOR THE YEAR ENDED MARCH 31 2023
ACHIEVEMENTS AND PERFORMANCE**

In 2022/23 we delivered 40 projects (2021/22 - 42, 2020/21- 37) and contracted a record number of 80 artists and arts organisations (2021/22 - 52, 2020/21- 40) and delivered 180 sessions to 2,424 participants with 3,744 attendances, including Art & Soul, ongoing weekly provision for adults in Heywood who experience life-long mental health conditions; a new partnership with Deeplish Community Centre, offering Art for Wellbeing to women aged 50+ and Reclaim the Space, which used creative consultation to explore residents connection and perception of safety to design creative community led responses in local neighbourhoods in Darnhill & Deeplish. Darnhill Festival returned to its full scale with 2,000 on the day attendees, 1,026 participants in pre-festival and on the day creative workshops and 17,462 live and digital audiences of exhibitions and films.

We delivered 21 training and outreach sessions to 201 attendees, including an Emerging Artists pilot – offering a paid training placement to 3 early-career artists, plus opening out training sessions in Safeguarding, Budgeting and Workshop Planning & Facilitation to the wider sector. We disseminated 6 creative and educational resource packs to 1,242 recipients, including existing packs like Flux – supporting with Year 6 to Year 7 transition and new packs You Must Remember This aimed at carers of dementia patients and Letters of Connection, which encouraged intergenerational letter writing.

31,447 people saw our work either live, in print, online or in exhibition. Audience figures are comprised from three in-person exhibitions including Heywood Sports Village (20,508), No 1 Riverside (6,972) and Touchstones Art Gallery (560), alongside digital outputs including the Stories of Strength podcast (159) and Darnhill Festival Film (1,155). The Poetry Miles film was shared at a live event with 52 audience members at The Poetry Library, as part of the Manchester Indian Film Festival.

Income decreased from £391k to £318k and the company recorded a surplus on unrestricted funds of £8,301, which took our unrestricted funds to a balance of £64,236. The decrease this year can, in part, be attributed to our core funding from the National Lottery Reaching Communities fund ending in December 2022, and the transition out of the Covid-19 period, where we saw record high levels of commissions and earned income. We continued with our mixed model approach to funding, sourcing income from, amongst others, the Greater Manchester Combined Authority, Garfield Weston Foundation and Rochdale Borough Council.

ARTISTIC PROGRAMME 2022/23

Stronger Communities

- Darnhill Festival returned to its full-scale celebration, with the 'Connections' Festival offering connections to Play, Nature, Stories & Community with pre-festival workshops with schools, Brownhill Pupil Referral Unit and older adults in community and care home settings. You can view the film here: <https://www.youtube.com/watch?v=2kqw8nCZygs>
- 'Winter Wonderland' also took place in Darnhill in December, with 200 people participating in a range of creative workshops, community consultation, as well as visiting Santa.
- 'From Bump to Baby' in partnership with Action Together & Health Watch we delivered creative consultation with racially diverse mothers to understand their experience of maternity services and produce a report for the Clinical Commissioning Group.
- 'Reclaim the Space' – using creative consultation to understand how safe communities feel in local spaces and neighbourhoods and design community led creative response in Darnhill & Deeplish. Working in partnership with RBC & Public Health to share data and affect change.
- 'Days of Note' offered a series of participatory workshops to diverse communities that aligned with different days of social or civic importance, these included Black History Month with the Youth Service, connecting with the South Asian Men's group at Touchstones, Heywood Christmas Light Switch On and developing an online resource for World Kindness Day.
- Street Art Sessions: we delivered visual artwork with 3 groups of young people who all co-produced new signs and art work for various youth buildings. As part of the Heywood Community Cohesion project, young people at Back o the Moss co-created a new sign for the building and Rochdale Connections Trust on Darnhill, a group designed, and spray painted the shutters. Thanks to funding from Curious Minds, in partnership with the youth service in Darnhill, young people created new art-work for the re-opening of The Yard building.

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE CARTWHEEL ARTS LTD
FOR THE YEAR ENDED MARCH 31 2023**

Art for Wellbeing

- Art for Wellbeing Deeplish – engaging with women aged 50+ predominately of Pakistani, Bangladeshi and other South Asian heritage in partnership with Deeplish Community Centre. We worked with the group of approx. 30 women throughout the year.
- Art & Soul – ongoing, weekly provision for adults in Heywood who experience life-long mental health conditions such as schizophrenia, bi-polar & OCD. This year their work focused on the themes of 'Listening', 'Nature' and 'Watercolours' and they exhibited at both Heywood Sports Village, and, in collaboration with the Art for Wellbeing Deeplish group, at Touchstones Art Gallery.
- Little Artists – early years creative sessions & resource pack for refugee & asylum-seeking families, cared for children & Gypsy Roma Traveller communities in Rochdale & for early years in Bury
- Art2 Coffee mornings – in partnership with Rochdale Borough Council we deliver creative activities for people with experience of forced migration
- 'Culturally Appropriate Mental Health' project in partnership with Deeplish Community Centre enabled us to both engage with the women's group and develop and deliver shared training to centre staff in Connect 5.
- 'Organisations of Hope' was a new partnership with University of Manchester, Kings College London, GM NHS, Action Together, Dementia United, 42nd Street to research how community assets can be used to address health inequities. We delivered a series of participatory workshops with communities and developed an animated film for the project. You can view the animation we developed in partnership here: <https://www.youtube.com/watch?v=w1wczqmP7Zw&t=5s>

Our Wellbeing Dominoes training programme bridges our Art for Wellbeing and You Live and Learn strands. It is a co-produced well-being intervention that uses a variety of visual arts activities to explore the 5-ways-to-well-being. In 2022/23 we trained 11 members of teaching staff from 7 schools, bringing our total trained schools across Rochdale to 60.

You Live & Learn

- 'My Right to Write', in partnership with RBC Early Years & Help was an extra-curricular creative writing project delivered to 33 Key Stage 2 pupils at Brimrod & Spotland Primary Schools who had been identified as reluctant writers.
- Emerging Artists pilot – supporting 3 early-career artists to undertake paid work & training placements, including delivering their own participatory arts workshop at Darnhill Festival
- You Must Remember This resource pack was published and disseminated to 50 carers, including 1 in person training session to 18 individuals delivered in partnership with Small Things Creatives.
- Heritage Crafts (since renamed to Crafting Heritage) was a research and development project, funded by Public Health, where we worked in partnership with Rochdale BC School Improvement Team, Kashmiri Youth Project and the New Pioneers project to deliver 4 taster sessions with 45 participants – adults & children of diverse migrant backgrounds including Ukrainian and Afghanistan heritage.
- 'Stories of Strength' podcast, led by Action Together, featured 5 episodes produced by Cartwheel Arts. The series was launched in July 2022, with an estimated 700 total downloads.
- We delivered training to a wide range of volunteers, practitioners and staff, including Art for Wellbeing The Practice, Workshop Planning & Networking and Promoting Yourself, which were designed for our Emerging Artists and disseminated to the wider sector. We also presented at the Arts & Public Health Event at the University of Manchester and delivered training to staff and support workers through Petrus.

Outreach Activity, Events & Resources

We also provided outreach creative activity at the following events: Deeplish Community Centre Easter Crafts, Oldham Sixth Form College Creative Day, Rochdale Pride, Action Together Strategy Launch and Heart Health Events, Skylight Circus Arts' Celebration Day and the Heywood & Rochdale Christmas Light Switch On.

We also distributed the following resources: FLUX packs for transition from Year 6 – Year 7, Letters of Connection – an intergenerational writing resource connecting primary school children with older adults in Darnhill, Art for Induction, Little Artists, and World Kindness Day.

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE CARTWHEEL ARTS LTD
FOR THE YEAR ENDED MARCH 31 2023**

Anti-Discrimination

Our Anti-Discrimination statement is available on our website, and our Anti-Discrimination Action Plan is updated annually, and reviewed quarterly at Board Meetings. In 2022/23 we committed to 29 actions on the plan, of which 11 were completed, 16 continue to be ongoing, and 2 are awaiting further developments. Some of the key achievements include staff undertaking the Harvard IAT Implicit Bias Tests, receiving Trans-Inclusion training and a review of our recruitment practices leading to accepting job applications via video or voice recording.

The artists

Cartwheel worked with 80 artists and arts organisations during 2022/23. This included:

A Brilliant Thing CIC; Amy Burton; Afrocats; Alison Cooper; Alx Creations; Amina.S Art & Design; Anjum Malik; Anna Harrison; Audrey Albert; Ben Turner; Beth Cockcroft; Caroline Daly, Cat Jessop; Charlotte Bishop; Chris Payne Images; Danielle Lovett; Danielle Porter; Danny Henry; David McFarlane; Debbie Goldsmith; Dundas Digital; Dan Worsley; Elaine Fox; English Folk Expo; Enjoy Arts CIC; Fools Paradise; Future Everything; Georgie Lockett; Isobel Pickup; Jo Foley; Jodie Silverman; John Lindley; Josephine Hepplewhite; Joy Morris; Julia Roy Williams; Kaireen McDonald; Laura Sutcliffe-Tasker; Lily Norwood; Liz Mytton; Liz White Art; Lubna Ali; Mahboobeh Rajabi; Manchester School of Samba; Maverick Lab CIC; Meat Studio Ltd; Millie Loveday; Nathan James Frost; Nick Farrimond; Nicola Schofield; Oliver Bishop (Yan Tan Tethera); Paula Houghton; Point of View Photography; Rahela Arts; Becki Miller; Rosanne Goh; Salma Khalid; SAMS Art; Sandra McCracken; Sarah Atter; Sarah Keeler Dawson; Sarah Yaseen; Seleena Daye; Shamila Irin; Songsmith Records; Sophie Macaulay; Stuart Crowther; Theatre in Flow CIC; Thomas Cope; Travelling Light Circus; Valeriia Lukiantes; Venessa Scott; Wendy Roby and Vixfacepainting.

Supported through Rochdale Borough Culture Network and Live Well Make Art

We administered funding and small grants schemes for Rochdale Borough Culture Network and supported 4 organisations to receive Match Funding for Arts Council England Project Grants applications, and 12 artists, cultural and voluntary organisations received funding from Small Grants Pot (maximum of £500 each). We organised the 'Create Rochdale' Conference on March 2nd, attended by 50 people.

Thanks to funding from GM NHS, we began administering the Live Well Make Art network, hosting a new web-page and blog on our website, and curating regular newsletters to 304 subscribers.

Student Placements & Emerging Artists

2 students, including Megan Kerry joined us from the University of Manchester Arts Administration MA. They worked with Vicki on the planning and development of Darnhill Festival, and both returned to volunteer on the day itself.

Flora McCrae Thomson was a graduate from the University of Aberystwyth, who supported her to undertake a 45-hour paid placement, hosted at Cartwheel. Flora supported with Darnhill Festival workshops, during the event, and supported subsequent workshops under the Stronger Communities programme.

3 Emerging Artists, including Beth Cockcroft & Sky Byrne joined us for a 60-hour paid training and development opportunity, where they accessed Safeguarding, Workshop Facilitation, Health & Safety, Equality, Diversity & Inclusion training, as well as shadowing and receiving mentorship from 3 established Cartwheel practitioners. Beth & Sky designed and delivered their own workshops at Darnhill Festival, which included decorating Tote-bags, and exploring the mycelium networks through string and ink. Although not officially part of our Emerging Artists pilot, we also supported 2 additional early-career artists to access training, mentorship, and freelance opportunities.

FINANCIAL REVIEW

Overview

Income decreased from £391k to £318k and the company recorded a surplus on unrestricted funds of £8,301, which took our unrestricted funds to a balance of £64,236. This was the third and final year of the National Lottery Reaching Communities grant, which finished in December, and we are grateful to the Lottery for all their support over the previous 3 years.

We remained a part of the Greater Manchester Combined Authority Culture Portfolio, who extended their funding for an additional year. We received £30,000 which was used to safeguard the Director's role and contribute to our core costs, to enable us to resource the staff team and deliver our range of work. split over and other income was derived from a mixed funding model which includes grants from Rochdale Borough Council, Garfield Weston, Action Together, alongside sales and commissions, including a new partnership with the University of Manchester.

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE CARTWHEEL ARTS LTD
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Risk management

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

COVID 19 has remained on the risk register, though the size and scale of this threat over the past year has diminished along with the number of reported positive cases amongst staff and participants. Staff wellbeing and retention are a high priority for the organisation, as is the need to secure future funding remains a high risk for the organisation, though 2 multi-year funds secured for 2023-2026 reduce the pressure slightly. Trustees must however ensure that the charity accesses adequate sources of funding and is looking ahead.

General Data Protection Regulations

We continue to refine our approach to GDPR, with locked filing cabinets and the steady destruction of sensitive material according to our document destruction schedule, part of our Information Governance procedures. We have a contract with Emerge Recycling for confidential shredding and made great strides this year in filing and destroying documents from the office. The Ninox database has reduced the need for additional paperwork. There were no data breaches requiring action in the year.

Investment policy and review

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

Reserves

The Trustees would like the charity to hold free reserves (unrestricted funds not invested in fixed assets or otherwise designated) equivalent to four months running costs, which equates to approximately £61,790. The free reserves this year have recovered to stand at £64,239.

Going concern

We are fortunate in having a broad spread of income sources. Each year we aim to cover our core costs, mainly through full cost recovery from project grants.

We have recorded a surplus in each of the 3 previous financial years (2021, 2022 and 2023) which is a welcome change from the losses recorded prior to this. This year's surplus is due to our continued mixed model approach to funding, with larger grants for core from the National Lottery & GMCA supported by a series of smaller grants from Rochdale Borough Council, and trusts and foundations such as Garfield Weston, Curious Minds, Action Together and the Guinness Partnership.

We generated £61,869.58 in Earned Income with commissions from Rochdale Borough Council, including rolling out Wellbeing Dominoes Training to an additional 11 teaching staff from 7 schools, our new partnership with the University of Manchester and a range of smaller project management support, training, and events.

The end of both the National Lottery funding & GMCA's additional year of Culture Portfolio in 2022/23 posed a threat to the organisation, but we are pleased to report that during this year we were able to secure multi-year funding from both GMCA and the Arts Council England's National Portfolio Organisations – both of which are due to start April 1st, 2023. Combined, they will contribute to approximately 40% of our projected income in 2023/24.

Business sustainability is key for the organisation, and we recognise the pressures that the current inflation and cost of living crisis are having on funders, as well as staff and participants. With 40% of our core costs covered, we will continue to look for funding opportunities, seeking replication of existing products and delivery approaches where possible, and to invest in developing our Earned Income strand to ensure we are resilient and self-sustainable into the future.

FUTURE PLANS

The Business Plan 2020-25 was updated in September 2020, as was the annual Action Plan which sets out the detailed targets for each year. During this year we have been supported by the Garfield Charity Awards and Pilotlight 360 programme, which has paired us with a set of business mentors who are supporting staff and board to consider future strategic approaches.

Our Anti-Discrimination Statement and an accompanying Action Plan highlights all the initiatives we intend to take in terms of governance and the artistic programme to actively combat systemic inequality. It is a living document which is constantly developing. Any project must be assessed in terms of the benefit it will bring to the struggle against

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FOR THE YEAR ENDED MARCH 31 2023**

discrimination. We will also be reviewing all our activities and those we commission in the light of the ongoing climate emergency.

The climate crisis is of urgent concern, and this year we revised our Environment Policy and drafted an Environment Action Plan. Thanks to funding from Arts Council England, from April 1st, 2023, we can offer Stronger Communities Coordinator Vicki an additional 2 hours per week to take on an additional 'Environment Officer' role.

We have taken steps this year to refine our focus as an organisation, streamlining our original 4 programmes into 3. Over the coming years we will continue to refine our focus and ambitions, to develop and build on our strong reputation, and to assist the Trustees and staff team to make decisions that respond to our overall vision and aim. In this way, we hope to be able to develop our training offer, to increase our earned income through our position as sector leaders in arts, health, and participation. We also hope to invest staff time and resources in Wellbeing Dominoes, now that this has been successfully delivered in every school in Rochdale, we will seek for opportunities to expand its reach across the North West and beyond.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

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

Appointment of trustees

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

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

The Directors who served during the year together with any changes are listed on page one of the Annual Report.

Our Chair, a Trustee since 2007, and Chair since 2018 was re-elected at the AGM in November 2022 for an additional 12-month term to support with the transition of the new Director, in line with Article 18.3 of our Constitution.

Trustee induction and training

New directors are provided with an information pack and briefing on the work of the organisation and attend an information session either online or at Cartwheel's offices. We feel that it is important that Trustees understand the nature of the work we do and our extremely modest circumstances. New trustees are briefed on their legal obligations under charity and company law, the Charity Commission guidance on public benefit, the content of the Memorandum and Articles of Association, the Task Group structure, the business plan, funding, etc. They are presented with recent publications, reports and publicity materials. Trustees are encouraged to attend external training events to enhance their understanding of their role, such as those provided by local voluntary sector organisations.

Organisation

The Board of Trustees has a maximum complement of 12, though we have never had more than 9 Trustees. The Board meets 4 times per year, plus an annual Awayday and the AGM. This year, we ceased the COVID/Recovery Task Group and resumed with our usual four Task Groups – HR/Policies, Finance, Engagement & Communication and Premises. Trustees are expected to serve on at least one Task Group, which are composed of a combination of Trustees and staff. Task Groups meet in between Board meetings to consider relevant matters and make recommendations to the full Board. The Director is appointed by the Board and has some delegated authority for operational matters within strict frameworks, such as the scheme of financial delegation.

Pay and remuneration for senior staff

The salaries of all staff are set with regard to the going rate in the sector at any given time and all are currently linked to points on the JNC scale. The core team consists of the Director, Operational Development Manager, Finance Officer, and Admin & Comms Officer. During the year there were three project focused posts - Art for Wellbeing Coordinator held by Becky Smyllie, Stronger Communities Coordinator held by Victoria Greer and Project Assistant held by Bailey Leonard. Apart from the Project Assistant role, the 6 remaining posts were contracted as permanent staff members during the year. In January 2023, thanks to confirmation of both Arts Council & GMCA Funding, Bailey's role became 'Project Worker' and the contract offered was permanent.

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

Staff salaries in 2022/23 were reviewed by the Board in April, as opposed to the traditional July, meaning staff were awarded additional pay from the start of the financial year. This decision was made in light of both the core funding success and the cost-of-living crisis. Salary levels in general are reviewed by the Finance Task Group and any recommendations must be approved by the Board.

Related parties

We maintain a register of interests which lists all the relevant interests of our Trustees, including other directorships, membership of Boards of Trustees or Management Committees of other voluntary organisations, school governorships etc.

Any connection between a Trustee of the charity with a contractor engaged by Cartwheel must be disclosed to the board of trustees in the same way as any other contractual relationship with a related party.

A Trustee was paid a total of £965 to deliver community consultation sessions in 22/23. This work was approved by the remaining Trustees, in line with Article 6 of our Constitution. The fee paid was in line with Cartwheel's standard rates for practitioners.

Co-operation with other organisations/charities

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

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

Connected with this is a relationship of equal length with **Guinness Partnership**, the social landlord on the Darnhill estate. Guinness provides volunteer support on the festival day and has in most years provided a small cash grant. Two members of staff provide the core roles at the smaller Christmas festival as Santa and Mrs Claus. Guinness has vacated their offices on the estate, which have been taken over by Rochdale Connections Trust and we delivered a partnership project this year with graffiti artist Nabeel Javid.

We have also had a long association with **Barnardo's** Rochdale project, delivering a series of projects over the years with their Young Person's Forum and, more recently the Art Attack group. During the year we delivered 'Green Machine' taster workshops with them, which we plan to fundraise for and deliver in 2023/24.

Art for Wellbeing began as a formal written partnership between Cartwheel, **YourTrust (formerly Link4Life)** and **Rochdale Mind**. We continue to work regularly with both organisations and through Art for Wellbeing we have gone on to develop working relationships with over a dozen organisations, notably Motiv8, Pennine Care NHS Foundation Trust and Turning Point.

This year a significant partner has been **Deeplish Community Centre** with whom we have delivered weekly Art for Wellbeing sessions with their group for women aged 50+ of diverse South Asian heritage. Our Emotional Support Worker Salma has worked hard to offer a new model of psychoeducation during these sessions. We also delivered a Culturally Appropriate Mental Health programme together in partnership.

Networks

Rochdale Borough Culture Network

We continue to service the RBCN and to administer the RBCN pots of funding. Some pots are small grants, either general purposes or linked to particular events, and there is a separate pot designed to offer awards of up to £500 as match funding for successful applications to Arts Council England's National Lottery match funds.

During 2022 Hebe, as Chair of RBCN sat on the Rochdale Borough Council Cultural Compact, connecting with other partners in the borough and across GM.

Live Well Make Art

**INDEPENDENT EXAMINER’S REPORT
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Thanks to funding from GM NHS, we now administer Live Well Make Art, which serves practitioners working, volunteering or interested in the intersecting fields of arts & health. This has helped us to leverage a partnership with the University of Manchester to support in the development of a creative health coalition.

Artschain

Hebe and Becky are both members of Artschain, and currently attend meetings when they can in Manchester for artists and organisations producing socially engaged art.

Staff also attend the Action Together’s networks including Rochdale Children and Young People’s network, the Women’s Network (Vicki), the Digi-Tech Library (Bailey) and within Rochdale, ‘Create Rochdale’ (the Local Cultural Education Partnership) (Bailey / Hebe). We are part of the following GM-wide networks: the Arts and Trauma Network (Becky / Hebe), Greater Manchester Arts Sustainability Team (Lucy / Vicki).

TRUSTEES’ RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees (who are also directors of Cartwheel Arts Ltd for the purposes of company law) are responsible for preparing the Trustees’ Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

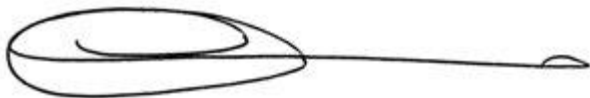
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102) (second edition – October 2019);
- make judgements and estimates that are reasonable and prudent;
state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

SMALL COMPANY PROVISIONS AND APPROVAL

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

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



Alyson Malach – Chair

Date: 04/11/23

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE CARTWHEEL ARTS LTD
FOR THE YEAR ENDED MARCH 31 2023**

I report to the charity trustees on my examination of the accounts of the company for the year ended March 31 2023 which are set out on pages 15 to 26.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Stacy Mason

Stacy Mason FCCA

For and on behalf of:

HGA Accountants & Financial Consultants Ltd
t/a Chittenden Horley - Chartered Accountants

Hyde Park House
Cartwright Street
Hyde, SK14 4EH

Date: 16th November 2023



CARTWHEEL ARTS LTD
STATEMENT OF FINANCIAL ACTIVITIES (including the income and expenditure account)
FOR THE YEAR ENDED MARCH 31 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Incoming resources from generated funds:					
Donations	2	116,983	19,360	136,343	150,489
Charitable activities	3	76,432	104,983	181,415	240,840
Investment income - bank interest		257	-	257	69
TOTAL INCOME		<u>193,673</u>	<u>124,343</u>	<u>318,015</u>	<u>391,398</u>
EXPENDITURE					
Expenditure on charitable activities	4	185,371	144,998	330,370	374,706
TOTAL EXPENDITURE		<u>185,371</u>	<u>144,998</u>	<u>330,370</u>	<u>374,706</u>
NET INCOME/(EXPENDITURE)					
BEFORE TRANSFERS		8,301	(20,655)	(12,354)	16,692
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS	6	8,301	(20,655)	(12,353)	16,692
TOTAL FUNDS BROUGHT FORWARD	12	<u>55,935</u>	<u>47,837</u>	<u>103,772</u>	<u>87,080</u>
TOTAL FUNDS CARRIED FORWARD	12	<u>64,236</u>	<u>27,182</u>	<u>91,418</u>	<u>103,772</u>

The notes on pages 17 to 26 form part of these financial statements

CARTWHEEL ARTS LTD
BALANCE SHEET
AS AT MARCH 31 2023

	Notes	2023	2023	2022	2022
		£	£	£	£
FIXED ASSETS					
Tangible Assets	8		-		-
CURRENT ASSETS					
Debtors	9	9,990		7,537	
Cash at Bank and in Hand		<u>147,867</u>		<u>164,291</u>	
		157,857		171,828	
CREDITORS					
Amounts falling due in one year	10	<u>66,439</u>		<u>65,556</u>	
NET CURRENT ASSETS					
			<u>91,418</u>		<u>106,272</u>
CREDITORS amounts falling					
due in more than one year	11		-		(2,500)
TOTAL NET ASSETS					
			<u>91,418</u>		<u>103,772</u>
FUNDS					
Unrestricted	12		64,236		55,935
Restricted	12		<u>27,182</u>		<u>47,837</u>
TOTAL FUNDS					
			<u>91,418</u>		<u>103,772</u>

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

For the year ending March 31 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and no notice has been deposited under section 476 requiring the company to obtain an audit of its accounts for the year in question.

Directors' responsibilities

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

The notes on pages 17 to 26 form part of these financial statements.

Approved by the Board and authorised for issue on: 4th November 2023

And signed on their behalf by:



Alyson Malach - Chair

Company registration number 2161995

1 ACCOUNTING POLICIES

Basis of preparation

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

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

Fund accounting

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

Judgements and key sources of estimation uncertainty

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

Income recognition

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

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

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

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

Deferred income

Income is only deferred and included in creditors when:

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

Expenditure

Costs are defined as follows:

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

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

1 ACCOUNTING POLICIES (continued)

Pension contributions

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

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

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

Tangible fixed assets and depreciation

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

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

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

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Financial instruments

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

Cashflow statement

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

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
2 DONATIONS						
Revenue Grants:						
National Lottery Community Fund						
Core funding	48,771	-	48,771	63,554	-	63,554
Garfield Weston	26,500	-	26,500	-	-	-
GMCA - Culture Portfolio	30,000	-	30,000	-	10,562	10,562
Your Trust	10,000	-	10,000	20,500	-	20,500
Postcode Neighbourhood Trust	-	-	-	18,253	-	18,253
Restart grant	-	-	-	8,000	-	8,000
Creative Industries	-	19,360	19,360	15,000	-	15,000
The Growth Fund- kickstart	-	-	-	-	14,129	14,129
Donations:						
Donations - Stronger Communities	-	-	-	-	350	350
Donations - general	1,712	-	1,712	141	-	141
	<u>116,983</u>	<u>19,360</u>	<u>136,343</u>	<u>125,448</u>	<u>25,041</u>	<u>150,489</u>
3 INCOME FROM CHARITABLE ACTIVITIES						
Darnhill Festival						
ACE	-	25,771	25,771	-	11,104	11,104
Action Together	-	5,475	5,475	-	1,000	1,000
Curious Minds	-	3,000	3,000	-	-	-
Darnhill Festival Ass. & others	14,466	0	14,466	13,713	3,585	17,298
	<u>14,466</u>	<u>34,246</u>	<u>48,712</u>	<u>13,713</u>	<u>15,689</u>	<u>29,402</u>
Other project funding						
Art for Wellbeing	-	29,610	29,610	-	49,702	49,702
Little Artists	-	4,498	4,498	-	8,997	8,997
Overspill	-	-	-	-	-	-
Stronger Communities	-	16,759	16,759	-	19,494	19,494
Youth & Diversity	-	-	-	-	(1,175)	(1,175)
Art & Soul	-	19,870	19,870	-	17,835	17,835
Other Projects						
Action Together Volunteers	-	-	-	-	500	500
GMCA - Creative Health Network	-	-	-	-	2,500	2,500
GMCA - Digital Project	-	-	-	-	8,000	8,000
Link4Life - RBCN project	-	-	-	-	1,500	1,500
Other income	61,966	-	61,966	104,085	-	104,085
	<u>61,966</u>	<u>70,737</u>	<u>132,703</u>	<u>104,085</u>	<u>107,353</u>	<u>211,438</u>
Total	<u>76,432</u>	<u>104,983</u>	<u>181,415</u>	<u>117,798</u>	<u>123,042</u>	<u>240,840</u>

3 INCOME FROM CHARITABLE ACTIVITIES (continued)

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Art for Wellbeing	£	£	£	£	£	£
Action Together	-	5,240	5,240	-	23,060	23,060
GMCA	-	3,170	3,170	-	19,438	19,438
The Charity Service	-	-	-	-	1,345	1,345
WEA	-	-	-	-	5,859	5,859
Creative packs:						
NHS	-	1,200	1,200	-	-	-
Rochdale BC	-	20,000	20,000	-	-	-
Rochdale Boroughwide Housing	-	-	-	-	-	-
	-	29,610	29,610	-	49,702	49,702
Little Artists						
The Ragdoll Foundation	-	4,498	4,498	-	8,997	8,997
Rochdale BC	-	-	-	-	-	-
	-	4,498	4,498	-	8,997	8,997
Overspill						
National Lottery Heritage Fund	-	-	-	-	-	-
	-	-	-	-	-	-
Stronger Communities						
Action Together	-	5,259	5,259	-	9,995	9,995
Arts Council	-	-	-	-	1,499	1,499
Rochdale Borough Council	-	5,000	5,000	-	5,000	5,000
Your Trust	-	6,500	6,500	-	3,000	3,000
	-	16,759	16,759	-	19,494	19,494
You Must Remember This						
Rochdale BC	-	-	-	-	-	-
Youth & Diversity						
Barnardo's	-	-	-	-	(1,175)	(1,175)
	-	-	-	-	(1,175)	(1,175)
Art & Soul						
Action Together	-	-	-	-	7,955	7,955
Awards for All	-	9,950	9,950	-	9,880	9,880
Other	-	9,920	9,920	-	-	-
	-	19,870	19,870	-	17,835	17,835

CARTWHEEL ARTS LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2023

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
4 CHARITABLE EXPENDITURE	£	£	£	£	£	£
Staff costs	152,575	-	152,575	145,497	-	145,497
Direct project costs	145,579	-	145,579	190,575	-	190,575
Premises & Insurance	15,077	-	15,077	14,174	-	14,174
Travel and subsistence	464	-	464	287	-	287
Publicity & marketing	2,250	-	2,250	1,197	-	1,197
Support costs	14,425	-	14,425	22,976	-	22,976
Charged to restricted funds	(144,998)	144,998	-	(152,318)	152,318	-
	<u>185,371</u>	<u>144,998</u>	<u>330,370</u>	<u>222,388</u>	<u>152,318</u>	<u>374,706</u>

5 SUPPORT & GOVERNANCE COSTS

	2023			2022		
	Other support			Other support		
	Governance	Costs	Total	Governance	Costs	Total
Support costs	£	£	£	£	£	£
Staff costs	-	-	-	-	-	-
Professional fees	2,672	-	2,672	2,470	-	2,470
Board costs	1,453	-	1,453	440	-	440
Staff & board training	0	1,716	1,716	158	3,001	3,159
Loan interest	0	2,640	2,640	-	2,640	2,640
Office costs & other costs	297	5,647	5,944	713	13,554	14,267
Total support costs	<u>4,422</u>	<u>10,003</u>	<u>14,425</u>	<u>3,781</u>	<u>19,195</u>	<u>22,976</u>

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

6 NET INCOMING RESOURCES AFTER TRANSFERS

	2023	2022
This is stated after charging/(crediting):	£	£
Accountant/Independent examiner's fees		
Report	950	950
Accountancy and payroll costs	1,300	1,290
Depreciation charged on fixed assets	-	-
Directors' remuneration & trustees' expenses	<u>-</u>	<u>-</u>

CARTWHEEL ARTS LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2023

8 TANGIBLE FIXED ASSETS

	Furniture & Office Equipment	Project & Computer Equipment	Total
Cost	£	£	£
As at April 1 2022	16,352	31,257	47,609
As at March 31 2023	16,352	31,257	47,609
Depreciation			
As at April 1 2022	16,352	31,257	47,609
As at March 31 2023	16,352	31,257	47,609
Net Book Value			
As at March 31 2023	-	-	-
As at March 31 2022	-	-	-

	2023	2022
	£	£
9 DEBTORS		
Income receivable	9,990	7,534
Prepayments & other debtors	-	3
	<u>9,990</u>	<u>7,537</u>

10 CREDITORS falling due within one year

Trade creditors	11,471	5,904
Loan - GMCVO	2,500	10,000
Funds in trust	3,647	6,777
Social security & other taxes	2,352	3,120
Income in advance	41,690	35,912
Accruals	4,779	3,843
	<u>66,439</u>	<u>65,556</u>

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

11 CREDITORS falling due in more than one year

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

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

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

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

CARTWHEEL ARTS LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2023

12 STATEMENT OF FUNDS

	Balance				Balance				Balance
	01/04/2021	Income	Expenditure	Transfers	31/03/2022	Income	Expenditure	Transfers	31/03/2023
	£	£	£	£	£	£	£	£	£
Unrestricted Funds:									
General fund	35,008	243,315	(222,388)	-	55,935	193,673	(185,371)	-	64,236
	35,008	243,315	(222,388)	-	55,935	193,673	(185,371)	-	64,236
Restricted Funds:									
National Lottery Community Fund - Coronavirus									
Community Support Fund	-	-	-	-	-	-	-	-	-
GMCA - staff post	-	10,562	(10,562)	-	-	-	-	-	-
The Growth Fund - Kickstart	-	14,129	(14,129)	-	-	-	-	-	-
Darnhill Festival	2,000	15,689	(17,489)	-	200	34,246	(32,418)	-	2,028
Art & Soul		17,835	(15,296)	-	2,539	19,870	(21,716)	-	693
Art for Wellbeing	6,109	49,702	(34,392)	-	21,419	29,610	(37,479)	-	13,550
Little Artists	14,997	8,997	(19,166)	-	4,828	4,498	(9,326)	-	-
Overspill	-	-	-	-	-	-	-	-	-
Stronger Communities	14,954	19,844	(26,809)	-	7,989	16,759	(21,264)	-	3,484
You Must Remember This	8,919	-	(1,044)	-	7,875	-	(5,875)	-	2,000
Youth and Diversity	4,512	(1,175)	(3,337)	-	-	-	-	-	-
Other Projects	581	12,500	(10,094)	-	2,987	19,360	(16,920)	-	5,427
Total restricted funds	52,072	148,083	(152,318)	-	47,837	124,343	(144,998)	-	27,182
Total funds	87,080	391,398	(374,706)	-	103,772	318,016	(330,370)	-	91,418

CARTWHEEL ARTS LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2023

12 STATEMENT OF FUNDS

Analysis of restricted funds:	Balance				Balance				Balance
	01/04/2021	Income	Expenditure	Transfers	31/03/2022	Income	Expenditure	Transfers	31/03/2023
	£	£	£	£	£	£	£	£	£
Art & Soul									
Action Together	-	7,955	(5,416)	-	2,539	9,920	(12,459)	-	-
Awards for All	-	9,880	(9,880)	-	-	9,950	(9,257)	-	693
	-	17,835	(15,296)	-	2,539	19,870	(21,716)	-	693
Art for Wellbeing:									
Action Together	-	23,060	(6,549)	-	16,511	5,240	(20,016)	-	1,735
GMCA	3,936	19,438	(19,811)	-	3,563	3,170	(6,733)	-	-
The Charity Service	-	1,345	-	-	1,345	-	(1,345)	-	-
WEA	784	5,859	(6,643)	-	-	-	-	-	-
Creative packs	-	-	-	-	-	21,200	(9,385)	-	11,815
Self made	1,389	-	(1,389)	-	-	-	-	-	-
	6,109	49,702	(34,392)	-	21,419	29,610	(37,479)	-	13,550
Little Artists	14,997	8,997	(19,166)	-	4,828	4,498	(9,326)	-	-
Overspill									
National Heritage Lottery Fund	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Stronger Communities									
Gaia	-	8,000	(8,000)	-	-	11,500	(8,016)	-	3,484
Poetry Miles	13,886	1,499	(15,385)	-	-	-	-	-	-
Stories of strength	-	5,000	(2,356)	-	2,644	264	(2,908)	-	-
Skill Mill	1,068	-	(1,068)	-	-	-	-	-	-
Women's Network - maternity	-	5,345	-	-	5,345	4,995	(10,340)	-	-
	14,954	19,844	(26,809)	-	7,989	16,759	(21,264)	-	3,484
You Must Remember This	8,919	-	(1,044)	-	7,875	-	(5,875)	-	2,000
	8,919	-	(1,044)	-	7,875	-	(5,875)	-	2,000

Analysis of restricted funds (continued):	Balance				Balance				Balance
	01/04/2021	Income	Expenditure	Transfers	31/03/2022	Income	Expenditure	Transfers	31/03/2023
	£	£	£	£	£	£	£	£	£
Youth & Diversity									
Curious Minds re Bubble Up	-	-	-	-	-	-	-	-	-
Other grants & donations	4,512	(1,175)	(3,337)	-	-	-	-	-	-
	4,512	(1,175)	(3,337)	-	-	-	-	-	-
Other Projects									
Action Together - Volunteers reconnect	-	500	(500)	-	-	-	-	-	-
RMBC	-	-	-	-	-	19,360	(13,933)	-	5,427
GMCA - Creative Health Network	-	2,500	-	-	2,500	-	(2,500)	-	-
GMCA - Digital Project	-	8,000	(8,000)	-	-	-	-	-	-
Link4Life - RBCN project	581	1,500	(1,594)	-	487	-	(487)	-	-
	581	12,500	(10,094)	-	2,987	19,360	(16,920)	-	5,427

CARTWHEEL ARTS LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2023

12 STATEMENT OF FUNDS (continued)

Transfers

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

Restricted fund balances carried forward

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

All the above will be utilised in 2022/23

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

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
INCOME						
Grants	-	34,246	34,246	-	15,689	15,689
Darnhill Festival Association and others	14,466		14,466	13,713	3,585	17,298
	<u>14,466</u>	<u>34,246</u>	<u>48,712</u>	<u>13,713</u>	<u>19,274</u>	<u>32,987</u>
EXPENDITURE						
Direct and support costs	(14,466)	(32,418)	(46,884)	(13,713)	(17,489)	(31,202)
Net Income/(expenditure)	<u>-</u>	<u>1,828</u>	<u>1,828</u>	<u>-</u>	<u>1,785</u>	<u>1,785</u>

13 ANALYSIS OF COMPANY NET ASSETS BETWEEN FUNDS

Fund balances at March 31 2023 are represented by:-

	Unrestricted	Restricted	Total
	Funds	Funds	
	£	£	£
Tangible fixed assets	-	-	-
Net current assets	64,236	27,182	91,418
Creditors due in more than one year		-	
	<u>64,236</u>	<u>27,182</u>	<u>91,418</u>

Fund balances at March 31 2022 are represented by:-

Tangible fixed assets	-	-	-
Net current assets	58,435	47,837	106,272
Creditors due in more than one year	(2,500)	-	(2,500)
	<u>55,935</u>	<u>47,837</u>	<u>103,772</u>

14 CONSTITUTION

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

15 TAXATION

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

16 CAPITAL COMMITMENTS

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

17 OPERATING LEASE COMMITMENTS

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

	2023	2022
	£	£
Due within one year		2,400
Due between 2 and 5 years	-	-
	<u>-</u>	<u>2,400</u>

14 CONSTITUTION

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

15 TAXATION

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

16 CAPITAL COMMITMENTS

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

17 OPERATING LEASE COMMITMENTS

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

	2023	2022
	£	£
Due within one year		2,400
Due between 2 and 5 years	-	-
	<u>-</u>	<u>2,400</u>

The following page does not form part of the statutory accounts

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

	Unrestricted Funds	Restricted Funds	Total 2023	2022
	£	£	£	£
INCOME				
National Lottery Community Fund	48,771	-	48,771	63,554
ACE Emergency Funding	26,500	-	26,500	-
GMCA - re staff post	30,000	-	30,000	10,562
Link4Life	10,000	-	10,000	20,500
Postcode Neighbourhood Trust	-	-	-	18,253
Rochdale Borough Council				
COVID Small Business	-	-	-	-
Restart grant	-	-	-	8,000
Creative Industries	-	19,360	19,360	15,000
The Growth Fund- kickstart	-	-	-	14,129
Donations	1,712	-	1,712	491
Project income - grants and fees	76,432	104,983	181,415	240,840
Investment income - bank interest	257	-	257	69
TOTAL INCOME	193,673	124,343	318,015	391,398
EXPENDITURE				
Gross salaries	137,109	-	137,109	130,092
Social Security Costs	5,450	-	5,450	5,643
Pension costs	10,015	-	10,015	9,762
General project costs	145,579	-	145,579	190,575
Rent and services	15,077	-	15,077	14,174
Publicity and marketing	2,250	-	2,250	1,197
Travel and subsistence	464	-	464	287
Staff and Board training	1,716	-	1,716	3,159
Board costs	1,453	-	1,453	440
Office costs	2,831	-	2,831	10,639
Postage	38	-	38	139
Telephone, fax and internet communicatior	3,075	-	3,075	3,489
Accountancy & professional fees	2,672	-	2,672	2,470
Loan interest	2,640	-	2,640	2,640
Charged to restricted funds	(144,998)	144,998	-	-
TOTAL EXPENDITURE	185,372	144,998	330,370	374,706
SURPLUS BEFORE TRANSFERS	8,301	(20,655)	(12,355)	16,692
TRANSFERS BETWEEN FUNDS	-	-	-	-
SURPLUS AFTER TRANSFERS	8,301	(20,655)	(12,355)	16,692
FUNDS BROUGHT FORWARD	55,935	47,837	103,772	87,080
FUNDS CARRIED FORWARD	64,236	27,182	91,417	103,772

CARTWHEEL ARTS LIMITED

England & Wales - Charity number 519394

Accounts



CARTWHEEL ARTS LTD

ANNUAL REPORT

AND

UNAUDITED FINANCIAL STATEMENTS

FOR

THE YEAR ENDED MARCH 31 2022

**CARTWHEEL ARTS LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31 2022**

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

DIRECTORS

Name

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

Position

Chair
Vice Chair
Treasurer

**Appointment/Resignation
as Trustee**

COMPANY SECRETARY

Hebe Reilly

KEY STAFF

Senior staff

Hebe Reilly
Rick Walker

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

Other staff

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

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

OBSERVERS

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

Marie-Claire Daly
Aneeqa Javed

Greater Manchester Combined
Authority
The National Lottery Community
Fund

**REGISTERED OFFICE AND
PRINCIPAL PLACE OF BUSINESS**

110 Manchester Street
Heywood OL10 1DW

**INDEPENDENT EXAMINER
& ACCOUNTANTS**

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

BANKERS

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

COMPANY NUMBER

2161995

CHARITY NUMBER

519394

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

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

REPORTING FRAMEWORK

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019), referred to as the Charities SORP (FRS 102) (second edition – October 2019).

OBJECTIVES AND ACTIVITIES

Charitable objects

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

Aims

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

Mission:

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

Vision:

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

Our Values are:

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

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

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

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

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

Activities

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

Stronger communities

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

All Well & Good

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

Youth and Diversity

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

You Live & Learn

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

Public benefit

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

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

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

Contribution of volunteers

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

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

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

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

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

Staff team

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

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

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

ACHIEVEMENTS AND PERFORMANCE

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

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

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

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

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

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

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

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

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

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

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

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

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

ARTISTIC PROGRAMME 2020/21

Our COVID response

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

Stronger Communities

The Skill Mill

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

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Darnhill Wonderwall

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

Darnhill Arts Week

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

Gaia X Yoga

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

Winter Wonderland – Darnhill

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

Winter Wonderland – Langley

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

Christmas Cream Tea

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

Stories of Strength

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

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All Well & Good

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

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

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

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

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

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

You Must Remember This

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

Volunteers

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

Deeplish Community Centre Partnership

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

Youth & Diversity

The Poetry Miles

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

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

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

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

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

Little Artists

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

Transition

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

Gaia X Wonderwall

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

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

Gaia X Deeplish

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

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Gaia X Proud trust

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

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

You Live & Learn

Training

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

Kickstart Apprentices

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

Sector Support During COVID Crisis

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

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

The artists

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

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

Supported through Rochdale Borough Culture Network

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

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

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Live Well Make Art

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

Student placements

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

FINANCIAL REVIEW

Overview

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

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

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

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

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

Risk management

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

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

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

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

General Data Protection Regulations

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

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Principal funding sources

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

Investment policy and review

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

Reserves

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

Going concern

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

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

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

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

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

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FUTURE PLANS

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

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

The Anti-Discrimination Action Plan, adopted in January 2011 continues to impact our programmes of work. All projects must be reviewed through an anti-discrimination lens to combat inequality.

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

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

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

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

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

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

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

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STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

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

Appointment of trustees

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

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

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

Trustee induction and training

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

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

Organisation

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

Pay and remuneration for senior staff

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

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

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

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

Related parties

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

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

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

Co-operation with other organisations/charities

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

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

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

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

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

Networks

Rochdale Borough Culture Network

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

Live Well Make Art

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

Artschain

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

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

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

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees (who are also directors of Cartwheel Arts Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102) (second edition – October 2019);
- make judgements and estimates that are reasonable and prudent;
state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

SMALL COMPANY PROVISIONS AND APPROVAL

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

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

Alyson Malach – Chair

Date:

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Peter Smith BA FCA DChA

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

The Wesley Centre
Royce Road, Hulme
Manchester M15 5BP

Date:



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

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

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

**CARTWHEEL ARTS LTD
BALANCE SHEET
AS AT MARCH 31 2022**

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

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

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

Directors' responsibilities

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

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

Approved by the Board and authorised for issue on:

And signed on their behalf by:

Alyson Malach - Chair

Company registration number 2161995

1 ACCOUNTING POLICIES

Basis of preparation

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

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

Fund accounting

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

Judgements and key sources of estimation uncertainty

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

Income recognition

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

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

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

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

Deferred income

Income is only deferred and included in creditors when:

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

Expenditure

Costs are defined as follows:

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

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

1 ACCOUNTING POLICIES (continued)

Pension contributions

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

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

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

Tangible fixed assets and depreciation

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

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

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

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Financial instruments

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

Cashflow statement

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

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

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

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

3 INCOME FROM CHARITABLE ACTIVITIES (continued)

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

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

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

5 SUPPORT & GOVERNANCE COSTS

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

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

6 NET INCOMING RESOURCES AFTER TRANSFERS

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

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

7 STAFF INFORMATION

2022

2021

£

£

a Staff costs

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

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

b Key management personnel

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

The trustees do not receive any remuneration for their services.

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

50,671

38,817

c Average number of employees

The average number of employees was as follows:-

2022

2021

**Average
number**

**Average
number**

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

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

8 TANGIBLE FIXED ASSETS

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

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

10 CREDITORS falling due within one year

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

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

11 CREDITORS falling due in more than one year

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

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

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

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

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

12 STATEMENT OF FUNDS

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

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

12 STATEMENT OF FUNDS (continued)

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

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

12 STATEMENT OF FUNDS (continued)

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

Analysis of restricted funds (continued):

Youth & Diversity
 Curious Minds re Bubble Up
 Other grants & donations

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

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

12 STATEMENT OF FUNDS (continued)

Transfers

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

Restricted fund balances carried forward

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

All the above will be utilised in 2022/23

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

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

13 ANALYSIS OF COMPANY NET ASSETS BETWEEN FUNDS

Fund balances at March 31 2022 are represented by:-

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

Fund balances at March 31 2021 are represented by:-

Tangible fixed assets	-	-	-
Net current assets	49,789	52,072	101,861
Creditors due in more than one year	(14,781)	-	(14,781)
	<u>35,008</u>	<u>52,072</u>	<u>87,080</u>

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

14 CONSTITUTION

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

15 TAXATION

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

16 CAPITAL COMMITMENTS

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

17 OPERATING LEASE COMMITMENTS

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

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

The following page does not form part of the statutory accounts

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

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

CARTWHEEL ARTS LIMITED

England & Wales - Charity number 519394

Accounts



CARTWHEEL ARTS LTD

ANNUAL REPORT

AND

UNAUDITED FINANCIAL STATEMENTS

FOR

THE YEAR ENDED MARCH 31 2021

**CARTWHEEL ARTS LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31 2021**

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**CARTWHEEL ARTS LTD
ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED MARCH 31 2021**

DIRECTORS

Name

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

Position

Chair
Vice Chair
Treasurer

**Appointment/Resignation
as Trustee**

(appointed 23/09/20)

(appointed 16/05/20)
(appointed 22/07/20)
(resigned 5/10/20)
(resigned 27/01/21)
(appointed 23/09/20)

COMPANY SECRETARY

Rick Walker

KEY STAFF

Senior staff

Rick Walker

Director

Other staff

Lucy Holland
Sue Shaw
Becky Smyllie
Vicki Geer

Operational Development Manager
Finance Officer
Project Co-ordinator, Art for Wellbeing
Project Co-ordinator, Overspill

OBSERVERS

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

Marie-Claire Daly

Aneeqa Javed

Greater Manchester Combined Authority
The National Lottery Community Fund

**REGISTERED OFFICE AND
PRINCIPAL PLACE OF BUSINESS**

110 Manchester Street
Heywood OL10 1DW

**INDEPENDENT EXAMINER
& ACCOUNTANTS**

Peter Smith BA FCA DChA
Chittenden Horley
Chartered Accountants
456 Chester Road
Old Trafford
Manchester M16 9HD

BANKERS

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

COMPANY NUMBER

2161995

CHARITY NUMBER

519394

**CARTWHEEL ARTS LTD
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED MARCH 31 2021**

The Trustees present their annual report together with the financial statements of the charity for the year ended March 31 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. This was the year of COVID, for most of us the most extraordinary year of our working lives and a remarkable year for Cartwheel Arts.

REPORTING FRAMEWORK

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019), referred to as the Charities SORP (FRS 102) (second edition – October 2019).

OBJECTIVES AND ACTIVITIES

Charitable objects

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

Aims

Cartwheel Arts is an organisation with an impressive track record in devising and delivering projects which bring communities together, break down barriers, and build capacity, promoting a sense of ownership and pride. Cartwheel Arts staff and the Board of Trustees are passionate about the role the organisation plays in providing opportunities for participants who live in low income neighbourhoods, or belong to vulnerable, marginalised groups at risk of exclusion.

“Our Mission is to promote wellbeing, social inclusion and cohesion, diversity and regeneration through community participation in vibrant, memorable and high quality arts projects”.

Our Values are:

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

Our core aim is the delivery of high quality participatory arts projects, delivering social objectives. We call this Art for a Reason. We seek to:

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

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

**CARTWHEEL ARTS LTD
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED MARCH 31 2021**

Activities

Cartwheel Arts work is grouped into a matrix of 4 programmes:

Stronger communities

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

All Well & Good

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

Youth and Diversity

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

You Live & Learn

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

Public benefit

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

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

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. Cartwheel Arts relies principally on grants to cover its operating costs, but because of the continued erosion of local authority funding and the pressure on grants from charitable trusts, we are looking to increase the income from contracts, fees and charges. The overwhelming majority of the work we do is free at the point of delivery and will remain so, and will continue to be provided for, and in partnership with, beneficiaries who live in deprived communities, or belong to vulnerable, marginalised groups who have limited resources. From the very beginning of the year we threw ourselves into the community response to COVID. Staff members helped out individually with emergency food deliveries and other volunteering roles, and the team as a whole adapted their delivery methods

Contribution of volunteers

Volunteers will continue to make a significant contribution to our project work. However, this year the impact of COVID meant the cancellation for much of the year of face to face activity and large events in particular. The staff team have been largely working from home since March 23rd 2020. The number of project volunteers fell sharply as there were very few opportunities to volunteer, no access to the office and a tiny number of sessions and events. Even the picking and packing of resource packs could not be done by volunteers because of strict protocols established by Public Health. This left volunteers frustrated and desperate to help, but their safety had to be the highest priority.

Some volunteering is specifically associated with particular projects such as Darnhill Festival but volunteers also carry out research, conduct interviews, contribute artwork for exhibition and publications, assist with administrative tasks at the office, particularly for Art for Wellbeing, maintain our stock room and the contents of our storage container.

In a normal year the Darnhill Festival Association meet weekly to plan not only the summer festival, but a series of smaller events through the year usually held for fundraising purposes. There was no Festival in summer 2020 and the event in summer 2021 was on a much reduced scale, but we have maintained regular contact with volunteers in order to maintain their morale during a difficult year.

Staff team

There were no changes in personnel in the year. However, funding from The National Lottery made it possible for some members of staff to increase their hours, notably the Director who went full time once again.

**CARTWHEEL ARTS LTD
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED MARCH 31 2021**

ACHIEVEMENTS AND PERFORMANCE

It was of course an unprecedented year for Cartwheel as for every other organisation in the world. As soon as the first Lockdown was announced on March 23rd 2020 we threw ourselves into the community response. We were the only arts organisation in the borough not to be furloughed at any point. For all of us this was the most demanding year of our working lives.

We immediately recognised that the instant proliferation of online educational and creative activity, though welcome, would be of little use to many in the communities we support where access to computers and data is limited or non-existent. Families with a couple of phones and no data were struggling to deliver home schooling let alone take part in online creativity. Furthermore many families had little in the way of creative resources at home. We saw the urgency of getting stuff to these families. Others were thinking along the same lines and so 'Get Creative Inside!' came about, the first of several creative resource packs for individuals and families that we developed and delivered during the year.

Face to face work ground to an immediate halt as we switched to delivery online and by phone and post. Using a hybrid model of delivery during the year we reached record numbers of people albeit in a distanced fashion. We were supported in this by our brilliant team of freelancers who turned around our requests to generate and design activities using simple materials in record time.

Thanks to emergency funding from Arts Council England we were able to commission 10 of our artists to work in pairs to develop activities addressing the climate emergency and we were delighted when 'Collaborate' was runner up in the climate category at the Culture Health and Wellbeing Alliance Awards in October 2020.

Income increased substantially for a second year running from £211,944 to £318,320 and the company recorded a surplus on unrestricted funds of £34,646 which took our unrestricted funds balance to £35,008. This was due in large measure to the award of funding from The National Lottery Coronavirus Community Support Fund which was made to boost our sustainability. It was already thanks to the decision in December 2019 by The National Lottery Community Fund to offer three years funding from January 2020 covering 50% of our core costs, that Trustees were able with confidence to declare the company a going concern.

The company delivered 35 projects (2019/20 37; 2018/19 42), working with 40 artists and arts organisations (2019/20 63; 2018/19 61). Volunteer numbers fell to near zero as explained above, but are expected to fully recover. However we offered just 35 sessions (2019/20 237; 2018/19 259) in the year. Participant numbers were 90 (2019/20 2,597; 2018/19 1,658), and attendances (interventions) were 120 (2019/20 3,927; 2018/19 2,823).

Audience figures went through the roof reaching (by one measure) over 200,000 (2019/20 40,140; 2018/19 14,780). This is the figure you get if you include the audience for our Overspill billboards in Heywood and Middleton, just one of the improvised methods we used to reach people when galleries and all public buildings were shut.

Audience figures are usually made up of attendances at live events and exhibitions, and readership of publications. This was a year with few live events and no conventional exhibitions, but also the year when we reached many thousands of people, particularly children and young people, through resource packs, care packages and weekly activities sent through the post. We also produced 8 resource packs, over 30 videos, and published 4 books.

So, in an extraordinary year the company again delivered a large number of projects but with far fewer direct participants and attendances. At the same time we reached many thousands of families in their own homes and the response on social media was overwhelming. It is hard to quantify the impact we made except in anecdotal terms, but we are proud of the contribution we made and of the effort across the arts and voluntary sector in Rochdale and across GM.

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

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

**CARTWHEEL ARTS LTD
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED MARCH 31 2021**

ARTISTIC PROGRAMME 2020/21

Our COVID response

When the COVID pandemic struck in March 2020 all our face-to-face activity came to a grinding halt. The team threw themselves into a creative response to the Lockdown. This was so successful that we made it the subject of a mid-year Impact Report. In summary we produced and distributed 6,000 Get Creative Inside! family art packs, contributed to GMCA Creative Care kits for young people and older people and distributed 1,700 of the kits for young people across Rochdale Borough. Becky established a new website – Draw the Day – with a mixture of 'how to' and entertainment videos released 3 times a week, and invented Postal Projects as a safe way of engaging participants including 10 new participants to Art for Wellbeing who we did not meet in person during the year. Vicki organised online Doorstep Photography exhibitions in Langley and Darnhill and exhibited work from Overspill on 2 billboards,

Collaborate

With funding from the Arts Council Emergency Response Fund we were able to award Collaborate commissions to 10 freelance artists, working in pairs, and responding to the climate emergency. They could either produce a combined piece of work or two independent pieces as long as there was collaboration. In addition each duo produced postcard activities for public distribution. Online exhibition https://youtu.be/dvJRA-28_GA

Stronger Communities

Darnhill Festival 2020

For the first time since it started in 2003, Darnhill Festival was cancelled in 2020 because of COVID. Darnhill is a former Manchester overspill estate built in the 1960s on the edge of Heywood. It is a low income neighbourhood with areas of severe deprivation. Over the years the Festival and its associated projects, managed by Cartwheel on behalf of Darnhill Festival Association, has addressed a variety of social issues, including juvenile vehicle crime, lack of play facilities for younger children and the restoration of the kickpitch.

The festival should have taken place on 4th July. We marked the date by posting information about some of the artists who would have been working on the festival on our social media sites in the week preceding the festival. The 2019 festival film was shared on our Facebook page on the Saturday. We also sent the Darnhill Festival Association members an adult colouring book, pencils, biscuits and tea which arrived on Saturday as a consolation for the festival not taking place. The packs were well received. We are grateful to funders who allowed funding to roll over, or to be redirected into completely different activities.

Creative Christmas Art Pack

1063 Art packs were delivered to 4 schools in Darnhill in December, with a further 37 packs dropped with The Warehouse in Rochdale. The packs were funded by the DFA's Award for All grant (originally awarded for Darnhill Festival 2020) with a contribution from The Guinness Partnership and Action Together (for The Warehouse packs). Each pack contained a booklet of 16 activities – one for each day of the Christmas holidays – and all of the materials to make them. The pack was designed by volunteer Lily Norwood and 4 artists designed the activities. We had lovely feedback from the schools.

Darnhill Fire Shows

Using Aspire funding from Guinness Partnership we put on a series of Fire Shows in December - one at St Margaret's CE Primary, two at Our Lady & St Pauls RC Primary and a show for the youth service in the kick pitch. The show was watched by 434 children and young people and again, the feedback was fantastic. St Margaret's said it was the first time the whole school had been together since March and so it was a special moment. A short film of the youth service show can be seen on our YouTube channel.

Darnhill Community Gardens (Postcode Local Trust)

Two gardening sessions were held in September with Sow the City and a tree planting session went ahead in February. The Lockdown made it difficult to deliver the project as planned but we got permission from the funder to change the remaining sessions to a series of woodwork skills workshops with young people from The Skill Mill and sessions with the youth service to make a "Wonderwall" for Darnhill Arts Week 2021.

Overspill

This National Heritage Lottery funded project, which completed in October 2020, explored the stories of people who moved from Manchester slum clearances during the 1950/60s to the six original 'overspill' estates across Greater Manchester, with a particular focus on Darnhill in Heywood and Langley in Middleton. Families were uprooted from inner city dwellings and moved to outer suburbs, mainly built on farmland. The project has delivered a busy programme of activities, workshops and interviews to identify and record the memories and experiences of the people who moved during that time. It has also delivered activities that better explain and interpret this heritage to new audiences.

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The Overspill website showcases a growing number of stories about the early years of the two estates, supplemented by contemporary material about Life Under Lockdown. The National Heritage Lottery Fund agreed to an extension of the project deadline as a result of COVID. The outstanding features of the finale to the project were:

Lockdown Portrait Exhibition: Residents and business owners in Langley and Darnhill were surveyed about their experiences of lockdown and a photographer has been out to capture their portraits.

Darnhill – <https://overspillmcr.org/2020/06/23/life-in-lockdown-darnhill-an-online-exhibition/>

Langley - <https://overspillmcr.org/2020/06/23/life-in-lockdown-langley-an-online-exhibition/>

Project Book: The book was part of the original plan and while some of the content changed end product was as planned. The book was posted out to Overspill participants with a 'care package' of tea and biscuits in lieu of the Manchester Central Library celebration event which could no longer take place.

Schools resource: The schools resource took the form of a children's book written by Oliver Bishop and beautifully illustrated by Cartwheel volunteer Lorna McFarland. The book was gifted to schools and other community settings in Langley and Darnhill in September.

Billboard exhibition: We used some funding to buy space on two billboard on sites nearest to Langley and Darnhill (there are no billboards on the estates themselves) displaying photographs and stories from the project

Tales from Kirkholt

Kirkholt Million commissioned a project to produce a publication about the estate, looking at the history but also capturing a snapshot of the neighbourhood at a time of considerable change. Although interrupted by COVID, the project has continued with further interviews on doorsteps and by zoom. The book will be published in autumn 2021.

All Well & Good

Art for Wellbeing

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

The AfW team had a hugely productive year and the team really stepped up at the start of the Lockdown. Stacey provided 1,645 hours of telephone support to members of Art & Soul but also to the 10 new members who joined during the pandemic who we had not then met. Jodie, Abi and Alex recorded 30 'how to' videos taking people through the activities contained in the Art for Induction packs produced for Rochdale Council. Some of these have now been watched thousands of times.

Postal Projects was another pandemic adaptation which may stay with us. One of the artists on the team devises a project, sources the materials required, posts these out to participants followed by 8 weekly postcards, each featuring a creative activity for which the participants have already received the materials. This proved hugely popular with the new referrals we took during COVID and at time of writing we are on PP#9.

Art & Soul

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

All face to face sessions were cancelled but contact was maintained by phone. Initially members showed no interest in Postal Projects, so wedded were they to in-person sessions. However as the Lockdowns continued many members relented.

Wellbeing Dominoes in schools

The pandemic made delivery of Wellbeing Dominoes in schools impossible with schools reluctant to let an outside contractor in unless absolutely essential. The AfW team developed a remote version of the delivery, which is being trialled at time of writing.

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Early Help and Schools

There were once again a number of projects with Erica Field and her team, including 'make along' art videos for the national Linking Network. A series of videos was developed to support the team to carry out virtual language assessments for early years and KS2 new international arrivals, refugees or asylum seekers, or members of the Gypsy Roma Traveller (GRT) community with English as an Additional Language.

Stepping Stones

Face to face sessions with very small groups of residents in an outdoor marquee to engage residents living in Blue Pits Housing supported accommodation. The workshops incorporated transferable skills for the workplace, education or training for those furthest from the job market. Some lovely pieces were produced and are displayed now in the community garden. A lovely book was produced, A Day and a Season, documenting the artwork and creative work in wood.

You Must Remember This

This is a project developing a resource for carers of people with dementia, with a distinctive flavour reflecting the borough. The project was interrupted by COVID but we hope to publish the resource in autumn 2021. We will be looking at delivering the training sessions remotely.

Youth & Diversity

Barnardo's Rochdale Project – The Boring Past

This project, funded by the National Lottery Heritage Fund was thoroughly sabotaged by the pandemic. Barnardo's groups continued to meet during much of the pandemic as youth work in small groups was permitted for much of the time. However the original plan of working towards an exhibition proved impossible with all venues closed and the alternative arrangement, to produce an interactive website populated with video sketches also proved difficult to deliver.

Aspire #3 – Wonderwall

The Darnhill Festival 2020 would have been the Wonder Festival and the young people decided to build a Wonderwall. This was intended to be the opposite of Trump's wall in that it would bring people together and help communities. A second element of the project was based on self-image and the assumptions that people make about one another. COVID put paid to the festival and interrupted the project, but once face to face working resumed the Wonderwall was built and made its debut at Darnhill Arts Week 2021.

Nature in Danger

This was a face to face arts based project during October half term for 9 x Year 7 pupils, delivered in partnership with Skylight Circus Arts and Vicky Lomax. Our sessions took place at Deeplish Community Centre, the first time the centre had been use since March. All the participants were either new international arrivals, refugees or asylum seekers, or members of the Gypsy Roma Traveller community with EAL. The video about the project is here <https://youtu.be/rnXtrchyOLw>

You Live & Learn

Art for Wellbeing Practitioner CPD

The Art for Wellbeing Team continue to engage in self-managed CPD sessions. Our 3 Artists and 3 Emotional Support Workers (Counsellors/Art Therapists) gain peer support, develop best practice and assure quality of delivery through this course which is focused on skill sharing and reflective practice around 5 themes, Communication / Practice / Quality / Outcomes / Collaboration. This has been really successful in maintaining the quality and impact of our delivery.

Project Management

There is a very small pool of freelance project managers in Greater Manchester and the surrounding area and no training opportunities in the participatory arts sector since the demise of C-PAL (Consortium for Participatory Arts Learning). Becky had devised a one-day training programme taking groups of our staff, freelancers, volunteers and students on placement through the general principles of project management and then our own procedures, with

group activities around devising and carrying out projects to address a range of issues, with regular curve balls thrown into the mix. We intended to offer this regularly as part of a programme of upskilling for our freelancers intended to create a tier of practitioners able to take on more responsible roles. The pandemic has forced Becky to devise an online Zoom version which we have run once.

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The artists

Cartwheel worked with 40 artists and arts organisations during 2020/21. Here is the roll of honour:

Archive+, Mandy Beck-McKim, Charlotte Bishop, Oliver Bishop, Alex Blakey, Alison Cooper, Stacey Coughlin, Nick Farrimond, Elaine Fox, Michelle Green, Salma Khalid, Shamshad Khan, Katie King, John Lindley, Natalie Linney, Vicky Lomax, Sean Lovell, M6 Theatre, Anjum Malik, Chris Marshall, Lily Norwood, Mitch Oldham, One Green World, Danielle Porter, Lisa Risbec, Abi Rogers, Sumit Sarkar, Jodie Silverman, Alison Skinner, Skylight Circus Arts, Brian Slater, Small Things Creative, Sow the City, Laura Sutcliffe-Tasker, Touchstones Rochdale, Travelling Light Circus, Ben Turner, Harry Wheeler, Stewart Whiteside Dean, Xylo.

Supported through Rochdale Borough Culture Network and Live Well Make Art

We administered funding and small grants schemes for both Rochdale Borough Culture Network and Live Well Make Art, albeit on a much reduced scale because of COVID, and were able to support the following artists and organisations: Parvez Qadir, Demesne Community Centre, Creative Health, Victoria Ofobve.

Student placements

Once again, in spite of COVID we were able to offer student placements on the University of Manchester ICP scheme and Manchester Metropolitan University Integrated Health & Social Care course.

Emma Armitage, studying for an Arts Management, Policy & Practice Masters from the University of Manchester did a fantastic piece of research on the most deprived Lower Super Output Areas (LSOAs) in Rochdale, linking them to local schools and examining levels of uptake of Free School Meals and also the numbers of pupils with English as an Additional Language. She did all this without leaving her bedroom in Dorset.

Students Hafiza Ali, Moriam Khanom, Ibtisam Nazir, Zara Riyasat, Rohima Begum and Olivia Carling from MMU also did a substantial piece of group research in support of our Little Artists project, going above and beyond in providing recommendations for our practitioners. Our Director Rick Walker attended an end of project review organised by their department.

FINANCIAL REVIEW

Overview

Income rose from £211,944 to £318,320 and the company recorded a surplus on unrestricted funds of £34,646 which increased our unrestricted funds balance to £35,008. This is almost entirely due to emergency funding from The National Lottery Coronavirus Community Support Fund which was intended to put the company on a more sustainable footing.

We were fortunate enough to also receive Arts Council England Emergency Funding as well as a Small Business Rates grant from Rochdale Council.

The receipt of three year funding from The National Lottery Community Fund covering 50% of our running costs, to include the salaries of all five members of staff plus overheads, continued to have a transformative effect. Our grants officer, Aneeqa Javed, has been hugely supportive and we are indebted to her.

We were delighted to retain our position in the Greater Manchester Combined Authority Culture and Social Impact Fund for 2020 – 2022 and received a grant of £30,000 in the year. Of this £11,203 goes towards the Director's salary, and the balance is for project work within Art for Wellbeing. We used the funds to great effect as part of the community response and we are grateful to GMCA and to Marie-Claire Daly in particular for being so flexible.

We assumed that non grant income would collapse as a result of the pandemic. It is true that commissions from Rochdale Council and other statutory bodies initially dried up completely. However, this was largely compensated for by the large sums contributed by partners organisations to Get Creative Inside! and other creative resources produced during the year. Since the year end many projects which had been frozen by COVID have resumed, some with significant adaptations.

The phoenix-like revival of the charity continues. Income slumped to £126,799 in 2018, a historic low and has since recovered steadily - £165,359 in 2019, £211,944 in 2020, £318,320 in 2021 and our forecast is that we will achieve record income in 2022, in excess of £350,000 and perhaps reaching £400,000.

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Risk management

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

It now includes a significant section on global pandemics, with COVID security emphasised in every aspect of the charity's activity and behaviour. This has replaced the previous major risk identified, which was the need to secure future funding, a challenge common to all charities and hugely exacerbated for many by the pandemic. Trustees must always ensure that the charity accesses adequate sources of funding.

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

General Data Protection Regulations

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

Principal funding sources

The charity's principal funding sources were as follows:

Source	Amount	Purpose
The National Lottery Community Fund	£61,806	Contribution to core costs
Greater Manchester Combined Authority	£30,000	Funding of the Director's post and Art for Wellbeing
The National Lottery Community Fund	£37,282	COVID Community Support Fund – emergency funding
Arts Council England Emergency Response Fund	£31,427	Core costs plus Collaborate
Rochdale Borough Council	£10,000	COVID Small Business grant
Link4Life (now YourTrust)	£10,000	Contribution to core costs
Link4Life (now YourTrust)	£10,000	Small grants fund - Rochdale Borough Culture Network
Rochdale Borough Council - Public Health	£20,000	Contribution to Get Creative Inside!
Rochdale Borough Council – Education	£10,000	Contribution to Get Creative Inside!
Rochdale Boroughwide Housing	£10,000	Contribution to Get Creative Inside!
Link4Life (now YourTrust)	£10,000	Contribution to Get Creative Inside!
Cuprous Minds	£3,000	Contribution to Get Creative Inside!
Darnhill Festival Association	£2,400	Contribution to Get Creative Inside!
Darnhill Festival Association	£17,405	Mainly Darnhill Winter activities inc Xmas packs
Arts Council England Project Grants	£13,491	Funding for The Poetry Miles
Rochdale Safer Communities Partnership	£10,928	Funding for GROW! (later Skill Mill)
Ragdoll Foundation	£8,997	Funding for Little Artists (first instalment)
Rochdale Borough Council	£6,000	Funding for Little Artists
Workers Educational Association (ESF)	£8,789	Funding for Stepping Stones
RBC Early Help and Schools	£8,535	Art for Induction and other commissions
National Lottery Heritage Fund	£6,300	Funding for Overspill (final payment)
Action Together	£2,815	Creative packs
Curious Minds	£2,200	Funding for Nature in Danger
Granada Foundation	£2,000	Funding for Darnhill Festival
Guinness Partnership	£2,000	Contribution to Darnhill Xmas packs

Investment policy and review

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

Reserves

The Trustees would like the charity to hold free reserves (unrestricted funds not invested in fixed assets or otherwise designated) equivalent to three months running costs, which equates to approximately £40,000. The free reserves this year have recovered to stand at £35,008. This is due almost entirely to support from The National Lottery Community Fund.

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Going concern

We are fortunate in having a broad spread of income sources. Each year we aim to cover our core costs, mainly through full cost recovery from project grants. We made a loss in each of the three previous years, after three years of modest surpluses. This year our circumstances have been massively impacted by the pandemic and in particular by the emergency funding from The National Lottery Community Fund aimed at increasing the resilience of the company.

The award of funding from The National Lottery in December 2019 had already changed our situation dramatically. It meant that for three years from January 2020 50% of our core costs, including all the salaries of the staff team at the time, were covered by that funding. Taken together with our GMCA funding it means that a little over 60% of our core costs were covered. Since then we have added capacity through staff members taking on additional hours, but we are still in a position of having a substantial element of our running costs covered.

The COVID pandemic saw an immediate and imaginative response from the arts sector, supported by Rochdale Borough Council, Link4Life(YourTrust) and Rochdale Boroughwide Housing and many other organisations. Their contributions partly explain the significant increase in our turnover.

At time of writing, face-to-face work is resuming but there is the repeated hint that an autumn Lockdown may be necessary. We were extremely fortunate to secure emergency funding from three different sources – Rochdale Council Small Business Rates grant, Arts Council England and The National Lottery Community Fund. Since the year end we have been fortunate to receive additional funding through two funds administered by Rochdale Borough Council – the Restart grant and the Culture Fund.

In the first five months of 2021/22 we have secured funding or commissions from 23 different sources and as a consequence once again will already be running over 30 projects in the year with more to come. This places pressure on the team and it is important that we do not take on more than we can deliver.

There are still two keys to long term security. One is to secure long-term grant funding (i.e. 3 years or longer). Some funders, partly as a result of the pandemic, have changed their funding priorities and models and moved back to providing funding for core costs, rather than expecting applicants to use Full Cost Recovery. So we hope to secure a mix of funding - revenue funding to cover core costs and project funding including Full Cost Recovery. The second key is to increase non-grant income significantly, building on the progress made over recent years.

We are already in a position to say that in 2021/22 we will achieve record turnover and will produce a surplus. Whether this momentum can be maintained over the next three years depends on us continuing to build partnerships and design innovative and creative proposals which attract funding and also develop products and services which meet the requirements of commissioners.

FUTURE PLANS

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

The COVID pandemic has marked a seismic shift in delivery and is likely to cast a very long shadow. There are elements of the adaptations to delivery and governance that we made during the pandemic which we will retain. It turns out for example that Postal Projects work far better for some people with chaotic lifestyles, caring responsibilities, severe anxiety or mobility issues. And much as we all dislike Zoom it saves a huge amount of time for Board members, staff and practitioners when used judiciously.

COVID and the worldwide Black Lives Matter movement, which also arose during the year, shone a harsh light on social inequality in our communities. In January 2021 we adopted an Anti-Discrimination Statement and an accompanying Action Plan. This highlights all the initiatives we intend to take in terms of governance and the artistic programme to actively combat systemic inequality. It is a living document which is constantly developing. Any project must be assessed in terms of the benefit it will bring to the struggle against discrimination. We will also be reviewing all our activities and those we commission in the light of the ongoing climate emergency.

In particular we will seek funding for 2 initiatives. One will be a research project to gauge the impact of the pandemic on the communities we serve, to establish the needs and priorities of those communities and then to deliver work in response. The second will be a training and business development programme aimed at supporting young people from minority communities to take up careers in the participatory arts, a tough proposition at the best of times, and these are not the best of times.

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The remarkable success of Wellbeing Dominoes in schools in Rochdale has been interrupted by the virus and the Art for Wellbeing team have developed a remote version with the training taking place online and, in theory, available to all schools in Rochdale Borough. Initial trials seem to have gone well and when we have the evidence we will be offering the programme outside Rochdale.

Our relationship with RBC Early Help and Schools has continued with several projects commissioned to facilitate remote learning and communication between schools. A more intense project, Little Artists, will see us working with three early years groups drawn from refugee and asylum seeker families, Gypsy Roma Traveller families and cared for children, with the aim of producing a creative resource to be distributed to 150 families across the borough.

We were unable to deliver Darnhill Festival in 2020 for the first time since the first festival in 2003. which was particularly disappointing as the DFA had raised a significant funds. However, we were please to be able to offer a low key alternative, Darnhill Arts Week, in 2021. This is another example of a 'blended approach', made necessary by COVID, which we may retain in the longer term. We have been retained as project managers by the DFA. We will also continue with the programme of environmental improvements in the heart of the estate. Vicki has taken over the administration of the Darnhill Steering Group, which brings together the principal stakeholders on the estate.

We hope to develop a project which will target a number of wards in each of the four boroughs where we principally operate, all at the wrong end of the Index of Multiple Deprivation, with a view to offering a coordinated approach to developing creative activity and learning, with the aim of producing demonstrable improvements in wellbeing and engagement. In Rochdale current and forthcoming projects will see us working in Newbold, Kirkholt and Deeplish for the first time in a number of years.

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

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

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

Appointment of trustees

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

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

The Directors who served during the year together with any changes are listed on page one of the Annual Report.

Trustee induction and training

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

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

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Organisation

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

Pay and remuneration for senior staff

The salaries of all staff are set with regard to the going rate in the sector at any given time and all are currently linked to points on the JNC scale. The core team consists of the Director, Operational Development Manager and Finance Officer. During the year there were two project manager posts - Art for Wellbeing held by Becky Smyllie and Stronger Communities held by Vicki Lomax. All five staff posts have been regarded as permanent since the successful application to The National Lottery.

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

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

Related parties

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

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

One significant event which is likely to take place during the 2021 calendar year is the retirement of our Director, Rick Walker after 20 years with the company. Trustees have been engaged in succession planning for some time. We will be seeking support directly for the post of Director at this crucial period.

Co-operation with other organisations/charities

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

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

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

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

We have also had a long association with **Barnardo's** Rochdale project, delivering a series of projects over the years with their Young Person's Forum and, more recently the Art Attack group. During the year our partnership work delivering a Heritage Lottery funded project 'The Boring Past' was severely disrupted.

Art for Wellbeing began as a formal written partnership between Cartwheel, **YourTrust (formerly Link4Life)** and **Rochdale Mind**. We continue to work regularly with both organisations and through Art for Wellbeing we have gone on to develop working relationships with over a dozen organisations, notably Motiv8, Pennine Care NHS Foundation Trust and Turning Point.

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Networks

Rochdale Borough Culture Network

We continue to service the RBCN and to administer the RBCN pots of funding. Some pots are small grants, either general purposes or linked to particular events, and there is a separate pot designed to offer awards of up to £500 as match funding for successful applications to Arts Council England's National Lottery funding streams (formerly Grants for the Arts). The small grants scheme during the year of COVID was much curtailed but it did fund a superb video piece by Parvez Qadir.

Live Well Make Art

We are members of the core group of Live Well Make Art (Arts, Health and Social Movements) the programme led by Gerri Moriarty. We hold the funds for the network and supported a number of microprojects in Greater Manchester as well as supporting a research project funded by the University of the West of England.

Artschain

Rick and Becky attend the monthly Artschain meetings in Manchester for artists and organisations producing socially engaged art and have both played a part in the campaign to persuade the Arts Council to recognise and support participatory arts.

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

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees (who are also directors of Cartwheel Arts Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102) (second edition – October 2019);
- make judgements and estimates that are reasonable and prudent;
state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

SMALL COMPANY PROVISIONS AND APPROVAL

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

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

Alyson Malach

Alyson Malach – Chair

Date: 29/09/21

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE CARTWHEEL ARTS LTD
FOR THE YEAR ENDED MARCH 31 2021**

I report to the charity trustees on my examination of the accounts of the company for the year ended March 31 2021 which are set out on pages 15 to 26.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Chittenden Horley

Peter Smith BA FCA DChA

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

456 Chester Road
Old Trafford
Manchester M16 9HD

Date: 30/09/21



CARTWHEEL ARTS LTD
STATEMENT OF FINANCIAL ACTIVITIES (including the income and expenditure account)
FOR THE YEAR ENDED MARCH 31 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Incoming resources from generated funds:					
Donations	2	90,753	47,964	138,717	32,434
Charitable activities	3	28,557	151,001	179,558	179,241
Investment income - bank interest		45	-	45	269
TOTAL INCOME		<u>119,355</u>	<u>198,965</u>	<u>318,320</u>	<u>211,944</u>
EXPENDITURE					
Expenditure on charitable activities	4	116,972	160,268	277,240	190,357
TOTAL EXPENDITURE		<u>116,972</u>	<u>160,268</u>	<u>277,240</u>	<u>190,357</u>
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS					
		2,383	38,697	41,080	21,587
Transfers between funds		<u>32,263</u>	<u>(32,263)</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS	6	34,646	6,434	41,080	21,587
TOTAL FUNDS BROUGHT FORWARD	12	<u>362</u>	<u>45,638</u>	<u>46,000</u>	<u>24,413</u>
TOTAL FUNDS CARRIED FORWARD	12	<u><u>35,008</u></u>	<u><u>52,072</u></u>	<u><u>87,080</u></u>	<u><u>46,000</u></u>

The notes on pages 17 to 26 form part of these financial statements.

**CARTWHEEL ARTS LTD
BALANCE SHEET
AS AT MARCH 31 2021**

	Notes	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS					
Tangible Assets	8		-		-
CURRENT ASSETS					
Debtors	9	4,923		11,857	
Cash at Bank and in Hand		<u>165,651</u>		<u>101,909</u>	
		170,574		113,766	
CREDITORS					
Amounts falling due in one year	10	<u>68,713</u>		<u>48,818</u>	
NET CURRENT ASSETS			<u>101,861</u>		<u>64,948</u>
			101,861		64,948
CREDITORS amounts falling due in more than one year	11		(14,781)		(18,948)
TOTAL NET ASSETS			<u><u>87,080</u></u>		<u><u>46,000</u></u>
FUNDS					
Unrestricted	12		35,008		362
Restricted	12		<u>52,072</u>		<u>45,638</u>
TOTAL FUNDS			<u><u>87,080</u></u>		<u><u>46,000</u></u>

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

For the year ending March 31 2021, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and no notice has been deposited under section 476 requiring the company to obtain an audit of its accounts for the year in question.

Directors' responsibilities

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

The notes on pages 17 to 26 form part of these financial statements.

Approved by the Board and authorised for issue on: 29/09/21

And signed on their behalf by:

Alyson Malach

Alyson Malach - Chair

Company registration number 2161995

1 ACCOUNTING POLICIES

Basis of preparation

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

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

Fund accounting

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

Judgements and key sources of estimation uncertainty

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

Income recognition

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

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

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

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

Deferred income

Income is only deferred and included in creditors when:

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

Expenditure

Costs are defined as follows:

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

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

1 ACCOUNTING POLICIES (continued)

Pension contributions

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

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

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

Tangible fixed assets and depreciation

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

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

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

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Financial instruments

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

Cashflow statement

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

CARTWHEEL ARTS LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2021

	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
2 DONATIONS						
Revenue Grants:						
National Lottery Community Fund						
Core funding	61,806	-	61,806	15,347	-	15,347
Coronavirus Community Support	-	37,282	37,282	-	-	-
ACE - emergency funding	18,384	-	18,384	-	-	-
RBC - COVID Small Business	10,000	-	10,000	-	-	-
Peter Kershaw Trust	-	-	-	2,000	-	2,000
GMCA - re staff post	-	10,562	10,562	-	10,562	10,562
Donations:						
Donations - Darnhill Festival	-	-	-	-	646	646
Donations - Y&D re Aspire	-	120	120	-	3,862	3,862
Donations - general	563	-	563	17	-	17
	<u>90,753</u>	<u>47,964</u>	<u>138,717</u>	<u>17,364</u>	<u>15,070</u>	<u>32,434</u>
3 INCOME FROM CHARITABLE ACTIVITIES						
Darnhill Festival						
GMCVO	-	-	-	-	1,000	1,000
ACE (channelled grant)	-	-	-	-	3,000	3,000
Action Together	-	500	500	-	-	-
Granada Foundation	-	2,000	2,000	-	-	-
Darnhill Festival Ass. & others	12,903	-	12,903	25,221	-	25,221
	<u>12,903</u>	<u>2,500</u>	<u>15,403</u>	<u>25,221</u>	<u>4,000</u>	<u>29,221</u>
Other project funding						
Art for Wellbeing	-	85,542	85,542	-	48,736	48,736
Little Artists	-	14,997	14,997	-	-	-
Overspill	-	6,300	6,300	-	27,600	27,600
Stronger Communities	-	24,919	24,919	-	-	-
You Must Remember This	-	-	-	-	18,500	18,500
Youth & Diversity	-	2,200	2,200	-	10,736	10,736
Art & Soul	-	-	-	-	700	700
Other Projects						
ACE Collaboration	-	13,043	13,043	-	-	-
Guinness Partnership - Garden	-	-	-	-	1,000	1,000
Link4Life - RBCN project	-	1,500	1,500	-	3,100	3,100
Tesco - Volunteers	-	-	-	-	1,000	1,000
Other income	15,654	-	15,654	38,648	-	38,648
	<u>15,654</u>	<u>148,501</u>	<u>164,155</u>	<u>38,648</u>	<u>111,372</u>	<u>150,020</u>
Total	<u>28,557</u>	<u>151,001</u>	<u>179,558</u>	<u>63,869</u>	<u>115,372</u>	<u>179,241</u>

CARTWHEEL ARTS LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2021

3 INCOME FROM CHARITABLE ACTIVITIES (continued)

	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Art for Wellbeing						
Action Together	-	438	438	-	-	-
GMCA	-	19,438	19,438	-	19,438	19,438
WEA	-	8,789	8,789	-	-	-
Creative packs:						
Action Together	-	2,377	2,377	-	-	-
The Charity Service	-	500	500	-	-	-
Curious Minds	-	3,000	3,000	-	-	-
Link4Life	-	10,000	10,000	-	-	-
Manchester Guardian	-	1,000	1,000	-	-	-
Rochdale BC	-	30,000	30,000	-	-	-
Rochdale Boroughwide Housing	-	10,000	10,000	-	-	-
Self Made:						
Awards for All	-	-	-	-	9,930	9,930
BUPA	-	-	-	-	18,055	18,055
Rochdale BC	-	-	-	-	1,313	1,313
	-	85,542	85,542	-	48,736	48,736
Little Artists						
The Ragdoll Foundation	-	8,997	8,997	-	-	-
Rochdale BC	-	6,000	6,000	-	-	-
	-	14,997	14,997	-	-	-
Overspill						
National Lottery Heritage Fund	-	6,300	6,300	-	25,200	25,200
Guinness Partnership	-	-	-	-	2,000	2,000
The Riverside Group	-	-	-	-	400	400
	-	6,300	6,300	-	27,600	27,600
Stronger Communities						
Action Together	-	5,464	5,464	-	-	-
Arts Council	-	13,491	13,491	-	-	-
Link4Life	-	500	500	-	-	-
Rochdale Borough Council	-	5,464	5,464	-	-	-
	-	24,919	24,919	-	-	-
You Must Remember This						
Rochdale BC	-	-	-	-	18,500	18,500
Youth & Diversity						
Barnardo's	-	-	-	-	7,104	7,104
Curious Minds	-	2,200	2,200	-	-	-
Guinness Partnership	-	-	-	-	3,632	3,632
	-	2,200	2,200	-	10,736	10,736
Art & Soul						
Forever Manchester	-	-	-	-	200	200
Rochdale BC	-	-	-	-	500	500
	-	-	-	-	700	700

CARTWHEEL ARTS LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2021

	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
4 CHARITABLE EXPENDITURE	£	£	£	£	£	£
Staff costs	93,635	-	93,635	76,809	-	76,809
Direct project costs	157,635	-	157,635	90,140	-	90,140
Premises & Insurance	13,387	-	13,387	12,941	-	12,941
Travel and subsistence	-	-	-	197	-	197
Publicity & marketing	67	-	67	130	-	130
Support costs	12,516	-	12,516	10,140	-	10,140
Charged to restricted funds	(160,268)	160,268	-	(108,160)	108,160	-
	<u>116,972</u>	<u>160,268</u>	<u>277,240</u>	<u>82,197</u>	<u>108,160</u>	<u>190,357</u>

5 SUPPORT & GOVERNANCE COSTS

	2021			2020		
	Governance	Other support Costs	Total	Governance	Other support Costs	Total
Support costs	£	£	£	£	£	£
Staff costs	-	-	-	-	-	-
Professional fees	2,314	-	2,314	2,330	-	2,330
Board costs	905	-	905	160	-	160
Staff & board training	96	1,823	1,919	10	195	205
Loan interest	-	1,320	1,320	-	2,640	2,640
Office costs & other costs	303	5,755	6,058	240	4,565	4,805
Total support costs	<u>3,618</u>	<u>8,898</u>	<u>12,516</u>	<u>2,740</u>	<u>7,400</u>	<u>10,140</u>

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

6 NET INCOMING RESOURCES AFTER TRANSFERS

	2021	2020
This is stated after charging/(crediting):	£	£
Accountant/Independent examiner's fees		
Report	950	950
Accountancy and payroll costs	1,364	1,380
Depreciation charged on fixed assets	-	-
Directors' remuneration & trustees' expenses	-	-
	<u>-</u>	<u>-</u>

CARTWHEEL ARTS LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2021

7 STAFF INFORMATION

2021

2020

£

£

a Staff costs

Salaries and wages	85,332	70,510
Employer's pension contributions	6,400	5,288
Employer's NI contributions	1,903	1,011
	<u>93,635</u>	<u>76,809</u>

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

b Key management personnel

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

The trustees do not receive any remuneration for their services.

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

38,817

27,722

c Average number of employees

The average number of employees was as follows:-

2021

2020

**Average
number**

**Average
number**

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

CARTWHEEL ARTS LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2021

8 TANGIBLE FIXED ASSETS

	Furniture & Office Equipment	Project & Computer Equipment	Total
Cost	£	£	£
As at April 1 2020	16,352	31,257	47,609
As at March 31 2021	<u>16,352</u>	<u>31,257</u>	<u>47,609</u>
Depreciation			
As at April 1 2020	16,352	31,257	47,609
As at March 31 2021	<u>16,352</u>	<u>31,257</u>	<u>47,609</u>
Net Book Value			
As at March 31 2021	<u>-</u>	<u>-</u>	<u>-</u>
As at March 31 2020	<u>-</u>	<u>-</u>	<u>-</u>

	2021	2020
	£	£
9 DEBTORS		
Income receivable	4,825	11,233
Prepayments & other debtors	98	624
	<u>4,923</u>	<u>11,857</u>

10 CREDITORS falling due within one year

Trade creditors	1,926	6,476
Loan - GMCVO	7,719	7,719
Funds in trust	8,364	4,764
Social security & other taxes	1,597	890
Income in advance	45,012	24,527
Accruals	4,095	4,442
	<u>68,713</u>	<u>48,818</u>

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

11 CREDITORS falling due in more than one year

Loan - GMCVO	<u>14,781</u>	<u>18,948</u>
	<u>14,781</u>	<u>18,948</u>

The loan from GMCVO is unsecured and interest is charged at 6.6% flat rate (12.5% APR). The loan was repayable from April 2020 in 56 monthly instalments of £921.75 and a final instalment of £922. The loan was received in January 2020. On November 2 2020, the lender agreed a deed of variation under which interest only of £220 was payable for six months, with repayment at £921.75 commencing again in May 2021.

On April 6 2021, the lender agreed another deed of variation under which no payments of interest or capital would be made between April 2021 and September 2021, with interest only being paid in October 2021. Thereafter, the loan is repayable in 32 monthly instalments of £1,053.33, including interest of £220 per month.

The split between due in one year and more than one year given in the notes at March 31 2020 was based on the situation existing at the year end under the first deed of variation.

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

CARTWHEEL ARTS LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2021

12 STATEMENT OF FUNDS

	Balance 01/04/2019 £	Income £	Expenditure £	Transfers £	Balance 31/03/2020 £	Income £	Expenditure £	Transfers £	Balance 31/03/2021 £
Unrestricted Funds:									
General fund	1,057	81,502	(82,197)	-	362	119,355	(116,972)	32,263	35,008
	1,057	81,502	(82,197)	-	362	119,355	(116,972)	32,263	35,008
Restricted Funds:									
Darnhill festival	-	4,646	(3,646)	-	1,000	2,500	(1,500)	-	2,000
Art for Wellbeing:									
Action Together	-	-	-	-	-	438	(438)	-	-
GMCA	3,593	19,438	(21,000)	-	2,031	19,438	(17,533)	-	3,936
WEA	-	-	-	-	-	8,789	(8,005)	-	784
Creative packs	-	-	-	-	-	56,877	(56,877)	-	-
Self made	-	29,298	(10,992)	-	18,306	-	(16,917)	-	1,389
Little Artists	-	-	-	-	-	14,997	-	-	14,997
Overspill									
National Heritage Lottery Fund	10,009	25,200	(29,522)	-	5,687	6,300	(11,987)	-	-
Other grants		2,400	(2,400)	-	-	-	-	-	-
Stronger Communities									
Poetry Miles	-	-	-	-	-	13,991	(105)	-	13,886
Skill Mill	-	-	-	-	-	10,928	(9,860)	-	1,068
You Must Remember This		18,500	(9,492)	-	9,008	-	(89)	-	8,919
Youth & Diversity									
Curious Minds re Bubble Up	-	-	-	-	-	2,200	(2,200)	-	-
Other grants & donations	1,200	14,598	(6,773)	-	9,025	120	(4,633)	-	4,512
Art & Soul									
Big Lottery Fund - AFA	5,293	-	(5,293)	-	-	-	-	-	-
Other grants	-	700	(700)	-	-	-	-	-	-
Other Projects									
ACE Collaboration	-	-	-	-	-	13,043	(13,043)	-	-
Darnhill Grow Wild	3,120	-	(3,120)	-	-	-	-	-	-
Darnhill Garden	-	1,000	(1,000)	-	-	-	-	-	-
Link4Life - RBCN project	141	3,100	(2,660)	-	581	1,500	(1,500)	-	581
Morrison's Foundation	-	-	-	-	-	-	-	-	-
Tesco - Volunteers	-	1,000	(1,000)	-	-	-	-	-	-
National Lottery Community Fund - Coronavirus									
Community Support Fund	-	-	-	-	-	37,282	(5,019)	(32,263)	-
GMCA - staff post	23,356	130,442	(108,160)	-	45,638	10,562	(10,562)	-	-
						198,965	(160,268)	(32,263)	52,072
	24,413	211,944	(190,357)	-	46,000	318,320	(277,240)	-	87,080

CARTWHEEL ARTS LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2021

12 STATEMENT OF FUNDS (continued)

Transfers

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

Restricted fund balances carried forward

Darnhill Festival	Towards future project costs
Art for Wellbeing:	Towards future project costs
Little Artists	Towards future project costs
Stronger Communities	Towards future project costs
You Must Remember This	Towards future project costs
Youth & Diversity	Towards future project costs
Overspill	Towards future project costs
Link4Life - RBCN project	Towards future project costs

All the above will be utilised in 2021/22

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

	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
INCOME						
Donations - Darnhill Festival	-	-	-	-	646	646
Grants	-	2,500	2,500	-	4,000	4,000
Darnhill Festival Association and others	12,903	-	12,903	25,221	-	25,221
	<u>12,903</u>	<u>2,500</u>	<u>15,403</u>	<u>25,221</u>	<u>4,646</u>	<u>29,867</u>
EXPENDITURE						
Direct and support costs	(12,903)	(1,500)	(14,403)	(25,221)	(3,646)	(28,867)
Net Income/(expenditure)	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>

13 ANALYSIS OF COMPANY NET ASSETS BETWEEN FUNDS

Fund balances at March 31 2021 are represented by:-

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

Fund balances at March 31 2020 are represented by:-

Tangible fixed assets	-	-	-
Net current assets	19,310	45,638	64,948
	<u>19,310</u>	<u>45,638</u>	<u>64,948</u>

CARTWHEEL ARTS LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2021

14 CONSTITUTION

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

15 TAXATION

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

16 CAPITAL COMMITMENTS

There were no capital commitments authorised and contracted for at the end of the year (2020 £Nil).

17 OPERATING LEASE COMMITMENTS

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

	2021	2020
	£	£
Due within one year	2,400	2,400
Due between 2 and 5 years	-	-
	<u>2,400</u>	<u>2,400</u>

The following page does not form part of the statutory accounts

CARTWHEEL ARTS LTD
DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31 2020

	Unrestricted Funds	Restricted Funds	Total 2021	2020
	£	£	£	£
INCOME				
National Lottery Community Fund	61,806	37,282	99,088	15,347
ACE Emergency Funding	18,384	-	18,384	-
RBC - COVID Small Business Grant	10,000	-	10,000	-
Peter Kershaw Trust	-	-	-	2,000
GMCA - re staff post	-	10,562	10,562	10,562
Donations	563	120	683	4,525
Project income - grants and fees	28,557	151,001	179,558	179,241
Investment income - bank interest	45	-	45	269
TOTAL INCOME	<u>119,355</u>	<u>198,965</u>	<u>318,320</u>	<u>211,944</u>
EXPENDITURE				
Gross salaries	85,332	-	85,332	70,510
Social Security Costs	1,903	-	1,903	1,011
Pension costs	6,400	-	6,400	5,288
General project costs	157,635	-	157,635	90,140
Rent and services	13,387	-	13,387	12,941
Publicity and marketing	67	-	67	130
Travel and subsistence	-	-	-	197
Staff and Board training	1,919	-	1,919	205
Board costs	905	-	905	160
Office costs	3,040	-	3,040	2,715
Stationery	-	-	-	-
Postage	127	-	127	75
Telephone, fax and internet communications	2,891	-	2,891	2,015
Accountancy & professional fees	2,314	-	2,314	2,330
Loan interest	1,320	-	1,320	2,640
Charged to restricted funds	(160,268)	160,268	-	-
TOTAL EXPENDITURE	<u>116,972</u>	<u>160,268</u>	<u>277,240</u>	<u>190,357</u>
SURPLUS BEFORE TRANSFERS	2,383	38,697	41,080	21,587
TRANSFERS BETWEEN FUNDS	<u>32,263</u>	<u>(32,263)</u>	<u>-</u>	<u>-</u>
SURPLUS AFTER TRANSFERS	34,646	6,434	41,080	21,587
FUNDS BROUGHT FORWARD	362	45,638	46,000	24,413
FUNDS CARRIED FORWARD	<u>35,008</u>	<u>52,072</u>	<u>87,080</u>	<u>46,000</u>