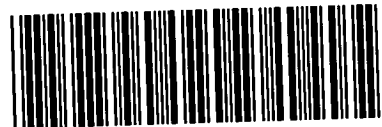


COMMUNITY ARTS NORTH WEST LTD.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Registered Charity No. 277135
Company Registration Number: 01400213

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COMMUNITY ARTS NORTH WEST LTD.

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COMMUNITY ARTS NORTH WEST LTD.

Report of the trustees for the year ended 31st March 2023

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

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

Objectives and activities

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

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

Aims

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

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

Activities

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

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Public Benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging. The charity relies on grants and the income from fees and charges to cover its operating costs. In setting the level of fees and charges, the trustees give consideration to the accessibility to activities for those on low incomes.

Analysis of Public Benefit

The types of benefit that these objects promote are to:

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

A review of our achievements and performance

Introduction

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

During the year, we saw a ramping-up of the UK's Hostile Environment, through what has been dubbed the '*anti refugee bill*'. As described on the Refugee Council website: '*The UK asylum system is tough. Securing asylum status is difficult, complex and can be extremely time-consuming. What's more, people seeking asylum are not permitted to work, leaving them dependent on payments from the government to a few pounds a day. As a result, their lives are stressful and full of hardship.*'

In 2023, of the 143,377 people waiting to hear about their asylum claims, 97,717 individuals (nearly 70%) have been waiting longer than six months, Almost 41,000 (almost 30%) have been waiting to hear about their claims between one to three years. Since 2020, people seeking asylum have been increasingly accommodated in temporary hotel accommodation for extended periods of time, often without anyone notifying local authorities or support services.

Refugee Council research shows that prolonged, agonising stays in hotel accommodation are increasingly damaging people's health and well-being, causing depression and even suicidal thoughts.' <https://www.refugeecouncil.org.uk/our-work/help-for-people-seeking-asylum/>

In response, CAN continues to maintain an ethos of welcome and safety on our projects. Hospitality is a vital pillar of CAN's work and has been more important than ever during this year. The cost of living crisis has had a profound impact on the people we work with, making it challenging for them to prioritise creativity in their lives. Despite this, we have been heartened by the overwhelmingly positive

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response to our programmes, which have offered much needed space for people to come together, connect and build solidarity through creativity.

CAN delivered a wide range of highly valued creative projects during the year. We engaged with artists, communities, children and young people, many of whom engaged with participatory arts for the first time through our work. We built new partnerships and renewed relationships with trusted partners to ensure that people on the margin had a creative platform, where their voices were heard. Our work platformed exciting international artists, who have made a home in Greater Manchester, whose work is often missing from the cultural landscape. Their work, over the year, has challenged perceptions, introduced new aesthetics and provided audiences in Greater Manchester with positive and hopeful messages, contrasting with the rhetoric they might hear elsewhere.

Our activities included the following:

Artist Projects or Platforms

- Horizons Festival
- Force of Nature

Community-focused Projects

- Rochdale Women's Voices
- Afghan Arrivals
- Fly with Me

Children and Young People

- CAN Young Artists
- Bury Schools Linking

Learning Projects

- Pushing Boundaries
- Artists Advice and Guidance and Sector Support

Strategic Projects

- Manchester Independents
- Collaborative Doctoral Programme
- CAN produced or programmed fifteen artistic outcomes in collaboration with artists.

CAN's Staff Team

CAN employed seven members of staff:

- Seven identified as being female (including trans women)
- Two identified as having ethnically diverse heritage
- Five identified as having white British or white European heritage
- Two identified as being disabled

CAN Artists and Freelancers

- CAN engaged or collaborated with 58 artists and other freelance staff

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- 43% Identified as having white British or white European heritage
- 50% identified as having ethnically diverse heritage
- 53% identified as being female (including trans-women)
- 7% identified as being disabled

CAN Board of Trustees

- 60% of CAN Board identified as having ethnically diverse heritage
- 50% identified as women
- 20% identify as disabled

CAN Participants

- CAN worked with 1923 people as participants
 - 1325 participants from school based activity with children and young people under the age of 19
 - 598 participants from non-school based activity
 - **Of the 598 participants non school-based participants:**
 - 225 participants were aged under 19
 - 300 participants were aged 20-75
 - 73 participants had unknown ages
 - 441 participants identified as having ethnically diverse heritage
 - 99 participants identified as having white British or white European heritage
 - 21 participants had unknown heritage
 - 317 participants identified as female (including trans-women)
 - 236 participants identified as male (including trans-men)
 - 2 participants identified as non-binary
 - 43 gender identities were unknown
 - 15 participants identified as having a disability

Audiences

- CAN engaged with 1588 people as audiences
- From audience sampling:
 - 36% audience members identified as having ethnically diverse heritage
 - 36% audience members identified as having white British or white European heritage
 - 28% unknown
 - More than 55% identified as being female (including trans women), 45% male
 - 0.5% identified as being disabled.

Digital

- In 2022/23, CAN's digital engagement, reached local/national/international audiences of 252,233

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Horizons Festival 2023

CAN and HOME worked hard towards the Horizon's Festival, scheduled for June 2023. After a very successful recruitment process, CAN appointed two Assistant Producers with lived experience of migration: mandla rae and Masresha Wondmu (in recognition of the fact that this group is under-represented in the workforce). Each of the two Assistant Creative Producers have been shadowing and mentored by staff members at CAN and HOME.

CAN Creative Producer Kátherine Rogers facilitated an ideas workshop with the Arts and Migration group in January 2023 to scope the content and theme for the Festival. This resulted in a wide range of programming ideas being put forwards and the theme, *We are all Manchester* being selected. The theme aims to change the narrative from seeing refugees as victims, who are worthy of charity and compassion, to people who significantly enhance British society through diversity of thought, expression and skills.

Together, the Producer team delivered a high-quality, accessible and affordable two-day festival using all available spaces at HOME, featuring an artist day on Friday 16th June and a community day on Saturday 17th June. More than 30 artists were commissioned as part of the festival, with the vast majority being people who have experienced forced migration. On Friday, the festival opened with dynamic spoken word, storytelling and film. On the Saturday, Horizons offered free family-friendly creative workshops in music, dance, performance, visual art, and storytelling. Horizons featured artists from countries including Bosnia and Herzegovina, the Democratic Republic of Congo, Ethiopia, Iran, Iraq, Kurdistan, Palestine, Syria, Ukraine, and Zimbabwe.

Force of Nature - Factory International and CAN

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

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

Voices of Women in Rochdale

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

CAN has built partnerships with locally trusted organisations in Rochdale, KYP, M6 Theatre Company, Petrus and Hopwood Hall College. Time has been prioritised to develop the partnership framework, including a particular focus on an ethical approach to partnership and developing shared values.

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CAN Creative Producer Mahboobeh Rajabi, lead on developing creative spaces engaging south Asian women at the KYP, mainly aged 50+, and young women at Hopwood college with Petrus, Social Prescribing and M6 Theatre.

Rochdale Women's Voices sessions at KYP have focussed on completing a mosaic art piece with Rahela Khan and poetry with Anjum Malik. The group at Hopwood College (with Petrus Social Prescribing in partnership with M6 theatre), worked with filmmaker Leah Llewelyn to make 2 short films: a fantasy film focusing on female rights and female empowerment and a film sharing their voices on the process and on the women's rights.

This work, including visual arts, poetry, music, film and photography, was presented at an International Women's Day event on 10 March 2023. The event was a wonderful opportunity for intergenerational, creative exchange about Rochdale women's lives and aspirations.

Afghan Arrivals Project

Responding to the arrival of high numbers of Afghan families arriving to Manchester as part of the Afghan Resettlement Programme, CAN delivered a programme of creative movement workshops aimed at improving children's wellbeing for Afghan children aged 7-11 living in hotel accommodation. This was a partnership with Manchester City of Sanctuary and Manchester Metropolitan University (MMU).

Highly experienced Facilitator, Magdalen Bartlett led on the delivery of workshops, with interpretation and production support by new Creative Producer, Mahboobeh Rajabi. The workshops were well-attended, extremely well-received and provided children with well-structured, safe and highly creative sessions where they were encouraged to take joint ownership of the process. The children grew hugely in confidence and some natural young leaders started to emerge from this process.

As part of the partnership with MMU, CAN offered opportunities for MMU students to observe and participate in the workshops. Students were supported to learn about CAN's ethics, values and practice in this area.

Fly with Me

On Saturday 20th August 2022, to mark the one-year since the fall of Afghanistan to the Taliban, Good Chance Theatre (creators of The Jungle and The Walk with Amal) launched Fly with Me, an immersive, multi-city kite flying festival presented by Afghan artists, actors and sportspeople. Spread across 15 locations in the UK and Europe, Fly with Me celebrated the ancient Afghan craft of kite-flying in an aerial act of solidarity with the people of Afghanistan. The artform, alongside music, theatre and dance, were previously banned by the Taliban during their occupation of the country.

Manchester International Festival were the lead partner for the Manchester part of the project. CAN agreed to be a partner with MIF, to broker relationship with Serco, who run emergency accommodation for asylum seekers, and to enable residents, who we have worked with, to participate in the project. Alongside MIF, we ran a kite-making workshop at for 80 residents, who are asylum seekers. This included many families that we already have relationships with. We worked with people of all ages and a wide range of cultures to create beautiful Afghan kites for the festival.

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CAN Young Artists

CAN Young Artists is a long term initiative for CAN, that seeks to bring young people from new and more established communities together to make exciting new creative work. The project has faced many challenges since the pandemic, including losing key partnerships and in-kind support; young people facing new barriers to engagement and previous participants drifting away from the project.

CAN Creative Producer Michelle Udogu led on the CYA project throughout 2022/23. Due to the above challenges and changeover of staff, the project had to be built again, almost from scratch.

In order to re-establish the project, Michelle built connections with key professionals from Burnage High School, 42nd Street, One for All, and Social Work team, the Restorative Justice team and the Manchester Youth Service, Serco and Caritas Charity. Developing contacts with the emergency asylum accommodation providers, such as hotels where asylum seeking families, single people and young people who are new to the UK are housed, has been paramount in developing a key group of young people.

Through successful outreach, CAN worked with a large number of young people and their families during the year.

Young people worked with a diverse cohort of artists in several different art forms. Artists included: Andy Boothman, Jade Williams, Godfrey Pambalipe, Valeriia Lukianets, Emma Marsh, Shirlaine Forrest, Clive Hunte, Remi Adefeyisan, Matt Johns, Kate Bradnam, Jessica Mallard, Molly Garner, and Stacey Potter. The thirteen artists' backgrounds included: Ukraine, Nigeria, Jamaica, Barbados and Zimbabwe. Several volunteers engaged in the project and were from Pakistan, Sudan, and the UK.

The artists worked with participants on seven mini projects over the year, aimed at establishing a group of young people who can go forwards as a creatively focused group. As well as developing new creative skills and understanding, participants have benefitted from cultural visits to theatres and art venues such as Palace Theatre, Manchester Animation Festival, The Whitworth arts gallery, Z-Arts activity days, Dreamweaver's Social, with Lankelly Chase Foundation and The Manchester College. Young people and their families have developed stronger ties to Manchester through CYA and these additional activities. They built confidence as new residents in the city and became aware of their new surroundings by travelling via bus to attend the sessions and cultural visits.

The young people shared their work at the end of each phase, including making two short films, an installation, several dance, drama and music performances and a series of photographs.

Bury Schools Linking

CAN has partnered with Bury Curriculum, Language and Access Service for the fourth year running. The Linking Network helps schools and communities to develop a positive, cohesive ethos by helping children, young people and adults to explore identity, celebrate diversity, promote community and champion equality.

Schools Linking offers schools a powerful and positive programme that addresses important issues with children and young people through a carefully structured approach to understand their own identity and the way they are connected to others in their community, district, country and the wider world. Between February and March 2023 CAN and CLAS worked in partnership to design and deliver

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a project with 12 primary schools and approximately 240 children and their teachers, based on social action projects within the schools.

CAN artists Jade Williams and Nikki Mailer delivered six day-long sessions at Bury Arts Museum and Gallery working with 240 children during the project. Children participated in drama, movement and poetry writing about social action.

Pushing Boundaries

Pushing Boundaries is an arts in education training programme for artists with lived experience of forced migration, which CAN delivered in partnership with Curious Minds.

Pushing Boundaries supported eight artists to understand how their creativity can benefit children, teachers, and schools. The project gives them the skills and knowledge to deliver creative workshops and programmes in primary and secondary schools. The programme also introduced artists to a range of Greater Manchester schools and opportunities for artists both regionally and nationally.

CAN and Curious Minds jointly delivered the training sessions (September-October 2022); with a school placement for each artist during November 2022-March 2023. The training sessions covered everything that artists needed to know to go into schools; from negotiating contracts, to key policy and safety frameworks, to practical ideas for running creative activities.

Artists were matched with an artist mentor who already delivers school-based arts projects and who will support their learning. CAN also built a partnership with Music Action International who provided the Music Mentor, and have linked with Z-Arts to ensure that programme has good sector connectivity.

The programme culminated in a sector-networking event at The Whitworth on Thursday 16 March 2023, where artists were able to present their work and were introduced to key people and organisations delivering work in schools.

Artist Support, Guidance, and Sector Support

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

Artists were invited to attend CAN staff training session, including Carbon Literacy and We Belong (undocumented young migrant training).

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

CAN has continued to work with University of Manchester on this important research project. Dr Alison Jeffers and CAN Creative Director, Stella Barnes have continued to meet with Ambrose Musiyiwa (PhD candidate) regularly as part of his supervision process and have introduced him to a number of valuable contacts in Manchester and invited him to participate in sector networks and meetings. Ambrose's research 'Listening to the Voices of Refugee Artists' has revealed some

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interesting finding about the intersection of colonialism, institutional racism, gender and precarity of artists who have experienced forced migration.

Manchester Independents

Initiated in 2020, Manchester Independents is a unique collaborative venture to support new Greater Manchester independent creativity and to put control into the hands of the Artist, as a contribution to Cultural Democracy in the region. CAN has been on the steering group of this project since its inception.

Fundraising for the project via Arts Council Project Grant and NPO applications led by project partners was successful, which means the project will run parallel with MIF in 2023, with a period of project development running up to the festival.

ACCESS

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

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

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

CONTRIBUTION OF VOLUNTEERS

Community Arts North West is grateful to the volunteers who work with the company. In addition to the work undertaken voluntarily by the Board of Directors, volunteers work to aid the operational activity of the charity as stewards at events, volunteer artists on specific projects, performers at events, and administrative support within the charity's office, helping with activities such as reception duties, data entry and marketing. During the year CAN worked with significantly high numbers of volunteers across all of our activities. Volunteers supported language interpretation, access support for participants, administration, evaluation and research and more. CAN is extremely grateful for this support.

EVALUATION AND REFLECTION

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

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CO-OPERATION WITH OTHER ORGANISATIONS

CAN worked in partnership and/or and cooperated with over 100 organisations, including the following:

National Partnerships: Platforma, Counterpoint Arts, Migration Matters Festival, Refugee Council, Curious Minds and Lankelly Chase.

Mainstream cultural-venues, services and agencies: HOME Mcr, Wigan Council, Factory International, Manchester City Council, Manchester City Council Asylum Emergency Accommodation, Greater Manchester Libraries Service, The Whitworth, Z-Arts, Touchstones Rochdale, Manchester Animation Festival, Bury Art Museum and Sculpture Centre and Manchester Histories Festival.

Independent Cultural Sector: Afrocats, Amani Creatives, Hamdel Ensemble, Dorna Arts, Virtual Migrants, Crossing Footprints, Music Action International, M6 Theatre Company, Britannia Rumba, Manchester International Roots Orchestra (MIRO), Rafiki Jazz, CivicLeicester, Band on the Wall, Music Action international and Peoplescape Theatre.

Charities and community agencies and groups: 42nd Street, Petrus, Mcr Projekts, We Belong, Casicare, Greater Manchester Youth Network, WAST (Women's Asylum Seekers Together), Rethink Rebuild-Syrian Community Organisation, Refugee Action, Young Manchester, Armadillo Productions, Asylum-matters, Kashmiri Youth Project Rochdale (KYP), Refugee Council, Greater Manchester Artists Hub, Manchester Independents and Manchester City of Sanctuary.

Mainstream education and services: University of Manchester, Manchester College, Hopwood College, Manchester Poetry Library, Manchester Metropolitan University, Wigan Library Service. Bury Curriculum Learning and Access Service, Manchester Libraries, Longsight Library and Learning Centre, North City Library, Wythenshawe Forum Library, MADE - Manchester Cultural Education Partnership, Sedgeley Park, Hazlehurst Community Primary School, Park View Primary School, Greenmount Primary School, Springside Primary, Mersey Drive Primary School, St Luke's Primary School, Summerseat Methodist Primary, St Mary's RC Primary School, St Stephen's CE Primary School, Hopwood Hall College, Falinge Park High School, Stockport Grammar Primary and Secondary School, Adswold Primary school, St Thomas' C of E Primary School, Highfield Primary School, New Mills High School, St Mary's CE Primary School, St Marie's RC Primary School, Burnage High School and HearFirst Training.

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

Financial review

Overview

The charity had a surplus on unrestricted funds for the year of £11,768. This improved position is the result of savings made in 2022/23, staffing changes, fundraising successes, hard work by the staff, and continued tight control of costs.

The designated fund has been increased to £80,000 for programme development in 2023-2026, allowing the charity to commit resources to developing its programmes, following the Coronavirus

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pandemic. Starting 2023/24 in a strong financial position allows the charity organisational sustainability during 2023-26 and beyond.

Investment powers and policy

The trustees will be looking to invest a proportion of funds in an interest bearing account, whilst retaining an appropriate level of cash to manage day to day activities.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2023 was £225,398 of which all are free reserves, after allowing for funds tied up in tangible fixed assets.

The Board aim to maintain free reserves in unrestricted funds at a level which equates to approximately 6 months of unrestricted charitable expenditure. On 09/11/2022 this was calculated to be £184,856. The trustees consider that this level will provide sufficient funds to maintain the organisation if it lost its core funding.

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

The Board recognises that maintaining healthy reserves enables the company to take calculated risks to help generate future investment, and occasionally assist the company's cash flow for those funders that pay on receipt of expenditure invoices. It demonstrates good stewardship and financial management to future potential funders.

Risk management

The charity continues to receive the greater part of its income from Arts Council England and Manchester City Council which contribute towards the company's core costs, principally core salaries and overheads. Remaining monies are raised from other public bodies, trusts and foundations, lottery programmes, and earned income through the delivery of some partnership projects. A small amount of monies is also received via donations. A contribution of 10%-15% is also generally raised towards the core costs of the company through project fundraising and some earned-income programmes.

The charity is highly reliant on the continuing support of grant-awarding bodies, trusts and foundations and is aware that this funding has suffered a downturn in recent years in the charitable giving and public funding sector.

Plans for future periods

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

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

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

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

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

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

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

Structure, governance and management

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

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

Appointment of trustees

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

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

Trustee induction and training

New trustees receive an induction, written and in person, from a member of the senior management team. They also receive detailed information of their legal status and new responsibilities. CAN's memorandum and articles of association, most recent business plan, annual report and independently examined accounts and other relevant documents. Where appropriate, they are also offered training.

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

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

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

Members of the company

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

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

Organisation

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

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Community Arts North West

Charity Number: 277135

Company Registration Number: 1400213

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Directors and Trustees

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

Key management personnel: Trustees and Directors

M Hazlehurst		
L Dryburgh	Vice-chair	
C Hall		(resigned 05/12/2022)
O Anwar		
SZM Fairweather		
P Mulongo		
R Patel		
DD Skelton	Chair	
G Thiara		
T Whiston		(resigned 10/05/23)
R A Adefeyisan		(appointed 14/11/2022)
R Davis	Treasurer	(appointed 25/09/2023)
F Salisbury	Company Secretary	

Key Staff

F Salisbury	Executive Director and Joint CEO
S Barnes	Creative Director and Joint CEO (resigned June 2023)

Registered Office

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

Independent Examiners

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

Bankers

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

COMMUNITY ARTS NORTH WEST LTD.

Solicitors

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

Trustees responsibilities in relation to the financial statements

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

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

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

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

By order of the board of trustees on 27th November 2023



DD Skelton

Chair

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

I report on the accounts of the company for the year ended 31st March 2023, which are set out on pages 17 to 29.

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

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

Date: 27th November 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2023
(Including Income and Expenditure Account)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Income from:					
Donations and legacies	(3)	241	-	241	249
Charitable Activities	(4)	219,618	88,495	308,113	318,314
Other Trading Activities	(5)	20,638	-	20,638	26,002
Investment Income		-	-	-	-
Total		240,497	88,495	328,992	344,565
Expenditure on:					
Raising Funds	(6)	8,272	985	9,257	11,413
Charitable Activities	(6)	220,408	71,765	292,173	321,742
Other	(6)	49	-	49	1,253
Total		228,729	72,750	301,479	334,408
Net income/(expenditure)		11,768	15,745	27,513	10,157
Transfers between funds	(15)	-	-	-	-
Net movement in funds		11,768	15,745	27,513	10,157
Reconciliation of funds					
Total funds brought forward	(15)	293,630	10,828	304,458	294,301
Total funds carried forward	(15)	305,398	26,573	331,971	304,458

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

The notes on pages 20 to 29 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2023

Company registration number: 01400213

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(11)	-	886
Total fixed assets		-	886
Current assets:			
Debtors	(12)	14,871	20,104
Cash at Bank & in Hand		350,360	292,308
Total current assets		365,231	312,412
Liabilities:			
Creditors: Amounts falling due within one year	(13)	33,260	8,840
Net current assets or liabilities		331,971	303,572
Total assets less current liabilities		331,971	304,458
Total net assets or liabilities		331,971	304,458
The funds of the charity:			
Restricted income funds	(15)	26,573	10,828
Designated funds		80,000	50,000
Unrestricted income funds	(15)	225,398	243,630
Total charity funds		331,971	304,458

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

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

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

Approved by the trustees on 27th November 2023

DD Skelton

Chair

The notes on pages 20 to 29 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2023

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

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Net movement in funds	27,513	10,157
Add back depreciation	886	531
Deduct investment income	-	-
Decrease/(increase) in debtors	5,233	34,771
Increase/(decrease) in creditors	24,420	(12,268)
Net cash used in operating activities	58,052	33,191
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	-	-
Net cash provided by investing activities	-	-
Increase/(decrease) in cash and cash equivalents during the year	58,052	33,191
Cash and cash equivalents brought forward	292,308	259,117
Cash and cash equivalents carried forward	350,360	292,308

Notes to the accounts for the year ended 31st March 2023

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

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

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

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 9 restricted funds.

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

Further details of each fund are disclosed in note 15.

(c) Income recognition

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

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

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

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense.

The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

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

(h) Charitable Activities

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

Notes to the accounts for the year ended 31st March 2023

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	25% straight line
Equipment	25% straight line

(j) Realised gains and losses

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

(k) Pensions

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

(l) Debtors

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

(m) Creditors and provisions

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

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: Nil). Expenses paid to the trustees in the year totalled £107 (2022: Nil). This related to travel expenses for one trustee.

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	March 2023	March 2023	31 March	31 March
	£	£	2023	2022
Donations and Gifts	241	-	241	249
	241	-	241	249

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended 31	Year Ended
	March 2022	March 2022	31 March
	£	£	2022
Donations and Fundraising	249	-	249
	249	-	249

Notes to the accounts for the year ended 31st March 2023

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	March 2023	March 2023	31 March	31 March
	£	£	2023	2022
General grants:				
Arts Council England	194,618	-	194,618	194,618
Manchester City Council - Core Funding	25,000	-	25,000	25,000
Manchester City Council - Covid Support	-	-	-	6,163
HMRC CVJRS	-	-	-	2,651
Restricted grants & contracts:				
ACE - CRF2	-	-	-	65,419
Rochdale Action Together	-	4,995	4,995	-
DWP	-	-	-	980
ESF Community Learning	-	-	-	19,983
Factory International	-	3,000	3,000	-
The Granada Foundation	-	-	-	3,500
The Lankelly Chase Foundation	-	57,500	57,500	-
Network for Social Change	-	15,000	15,000	-
The Stephen Clark Charitable Settlement	-	6,000	6,000	-
The Talent Fund	-	2,000	2,000	-
	<u>219,618</u>	<u>88,495</u>	<u>308,113</u>	<u>318,314</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended 31	Year Ended
	March 2022	March 2022	31 March
	£	£	2022
General grants:			
Arts Council England	194,618	-	194,618
Manchester City Council - Core Funding	25,000	-	25,000
Manchester City Council - Covid Support	6,163	-	6,163
HMRC CVJRS	2,651	-	2,651
Restricted grants & contracts:			
ACE - CRF2	-	65,419	65,419
DWP	-	980	980
ESF Community Learning	-	19,983	19,983
The Granada Foundation	-	3,500	3,500
	<u>228,432</u>	<u>89,882</u>	<u>318,314</u>

Notes to the accounts for the year ended 31st March 2023

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	March 2023	March 2023	31 March	31 March
	£	£	2023	2022
Fee Income	20,638	-	20,638	26,002
	<u>20,638</u>	<u>-</u>	<u>20,638</u>	<u>26,002</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended 31	Year Ended
	March 2022	March 2022	31 March
	£	£	2022
Fee Income	26,002	-	26,002
	<u>26,002</u>	<u>-</u>	<u>26,002</u>

Notes to the accounts for the year ended 31st March 2023

6. Expenditure

	Cultural activities £	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Expenditure on raising funds:			
Allocated Costs	-	-	10,000
Fundraising Costs	6,755	6,755	-
Website	636	636	-
Advertising and marketing	1,866	1,866	1,413
	<u>9,257</u>	<u>9,257</u>	<u>11,413</u>
Expenditure on charitable activities:			
Employment Costs	187,612	187,612	167,788
Freelance Workers	33,561	33,561	83,453
Staff Welfare	264	264	-
Project Costs	2,580	2,580	21,331
Training	2,373	2,373	922
Participation Costs	4,507	4,507	-
Charged to Fundraising	-	-	(10,000)
Event Production	11,043	11,043	-
Volunteer Expenses	250	250	-
Travel Expenses	764	764	572
Repairs & Maintenance	5,537	5,537	5,911
Minor Equipment	1,204	1,204	-
Subscriptions	125	125	-
Cleaning	216	216	-
Telephone	411	411	436
Rent & Rates	33,947	33,947	34,171
Insurance	2,254	2,254	2,202
Governance and Support Costs	4,179	4,179	13,152
Bank Charges	40	40	24
Post, Printing & Stationery	420	420	1,249
Depreciation	886	886	531
	<u>292,173</u>	<u>292,173</u>	<u>321,742</u>
Other expenditure:			
Sundries	49	49	1,253
	<u>49</u>	<u>49</u>	<u>1,253</u>
	<u>301,479</u>	<u>301,479</u>	<u>334,408</u>
 Restricted funds		72,750	154,599
Unrestricted funds		<u>228,729</u>	<u>179,809</u>
		<u>301,479</u>	<u>334,408</u>

Notes to the accounts for the year ended 31st March 2023

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

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

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

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy, Legal & Professional Fees	-	8,074	8,074	type of expense
Staff Costs	-	4,500	4,500	proportion of costs
Post, Printing & Stationery	-	90	90	proportion of costs
Telephone	-	100	100	proportion of costs
Board Expenses	-	388	388	type of expense
	<u>-</u>	<u>13,152</u>	<u>13,152</u>	

9. Analysis of staff costs

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Wages and Salaries	163,485	155,987
Redundancy	-	-
Holiday Pay Accrual	6,217	-
Social Security Costs	10,299	9,496
Pension Costs	7,611	6,805
	<u>187,612</u>	<u>172,288</u>
Charitable Activities	187,612	172,288
Support Costs	-	-
	<u>187,612</u>	<u>172,288</u>

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

The charity considers its key management personnel comprises the Executive Director and Creative Director. The total employment benefits, including employer pension contributions of the key management personnel were £89,326 (previous year: £95,479). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Independent Examination Fees	1,524	2,130
	<u>1,524</u>	<u>2,130</u>

Notes to the accounts for the year ended 31st March 2023

11. Tangible Fixed Assets

	Computers	Equipment	Total
Cost	£	£	£
At 1 April 2022	11,939	1,472	13,411
Additions	-	-	-
At 31 March 2023	11,939	1,472	13,411
Depreciation			
At 1 April 2022	11,227	1,298	12,525
Charge for Year	712	174	886
At 31 March 2023	11,939	1,472	13,411
NET BOOK VALUE			
At 31 March 2023	-	-	-
At 31 March 2022	712	174	886

12. Analysis of debtors

	2023	2022
	£	£
Debtors	9,966	17,850
Prepayments	4,905	2,254
	14,871	20,104

Debtors and prepayments related to restricted funds £nil (2022: £nil) and unrestricted funds £14,871 (2022: £20,104)

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	7,211	-
Short-term compensated absences (holiday pay)	6,217	-
Other creditors and accruals	4,782	4,620
Deferred income	15,050	4,220
	33,260	8,840

14. Deferred income

Deferred income comprises grants received in advance.

Balance as at 1 April 2022	4,220
Amount released to income earned from charitable activities	(4,220)
Amount deferred in year	15,050
Balance at 31 March 2023	15,050

Notes to the accounts for the year ended 31st March 2023

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

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

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	198,756	254,683	(179,809)	(30,000)	243,630
Designated Funds	20,000	-	-	30,000	50,000
	<u>218,756</u>	<u>254,683</u>	<u>(179,809)</u>	<u>-</u>	<u>293,630</u>

Name of unrestricted fund:

General Fund

Designated Funds

Description, nature and purpose of the fund

The "free reserves"

To support programme delivery

Analysis of movements in restricted funds

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

Notes to the accounts for the year ended 31st March 2023

15. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
School for Social Entrepreneurs	2,000	-	(500)	-	1,500
ACE - CRF2	-	65,419	(65,419)	-	-
BBC Children in Need	37,924	-	(32,096)	-	5,828
DWP	-	980	(980)	-	-
ESF Community Learning	-	19,983	(19,983)	-	-
The Granada Foundation	-	3,500	-	-	3,500
Lankelly Chase	8,000	-	(8,000)	-	-
National Lottery Awards for All	3,189	-	(3,189)	-	-
National Foundation for Youth Music	24,432	-	(24,432)	-	-
	75,545	89,882	(154,599)	-	10,828

Name of restricted fund:

School of Social Entrepreneurs

Rochdale Action Together

Factory International

The Lankelly Chase Foundation

Network for Social Change

The Stephen Clark Charitable Settlement

The Talent Fund

BBC Children in Need

The Granada Foundation

Description, nature and purpose of the fund

for creative leadership

for Rochdale Women's Project

for Hotels work

core funding to allow CAN to continue to work in Greater Manchester

artistic programme with young refugees in Manchester

toward the work of the organisation

Rochdale Women's project

towards project costs of children and young people's work in Leigh and Manchester

towards project costs of a young people's programme in Manchester

Notes to the accounts for the year ended 31st March 2023

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	243,607	80,000	26,753	350,360
Other net current assets/(liabilities)	(18,209)	-	(180)	(18,389)
Total	225,398	80,000	26,573	331,971

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	886	-	-	886
Cash at bank and in hand	281,480	-	10,828	292,308
Other net current assets/(liabilities)	11,264	-	-	11,264
Total	243,630	50,000	10,828	304,458

17. Financial Instruments

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

18. Lease Commitments

At 31 March 2023 the charity had future minimum lease payments under non-cancellable operation leases in respect of premises. The annual cost is £32,871 but can be cancelled with six months notice. The current lease expires in March 2026.