



**Report of the Trustees and  
Financial Statements  
for 1 March 2020 to 28 February 2021**

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## Reference and Administrative Details

<b>Charity name</b>	Common Wheel
<b>Legal form</b>	Scottish Charitable Incorporated Organisation
<b>Registered charity number</b>	SC031798
<b>Charity's principal address</b>	77 Chapel Street Glasgow G20 9BD
<b>Trustees</b>	Nicholas Addington – Chair Richard East – Secretary Judith Foster – Treasurer Roy Maclachlan Philip McCafferty Prakash Shankar (resigned on 1 September 2020) Grant Urquhart Charles Maasz (appointed on 6 October 2020) Tanja Schumm (appointed on 10 November 2020)
<b>Independent examiner</b>	N G Wylie Accountant 51 Woodend Drive Glasgow G13 1QF
<b>Bankers</b>	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ
<b>Website</b>	<a href="http://www.commonwheel.org.uk">www.commonwheel.org.uk</a>

# Report of the Trustees

## Structure, governance and management

### Governing document

Until 30 March 2015 Common Wheel ("the charity") was a company limited by guarantee (No. SC220247) and a recognised Scottish charity (No. SC031798), governed by its Memorandum and Articles of Association. The company was incorporated on 14 June 2001. As from 31 March 2015 Common Wheel converted to a Scottish Charitable Incorporated Organisation (SCIO) governed by a new Constitution. The charity number remains the same.

### Accounting

As a SCIO with income below £250,000 the charity is no longer required to prepare fully accrued accounts. The trustees consider the Receipts and Payments method to be sufficient for the scale and nature of the charity and these accounts are therefore prepared on this basis. The trustees have followed the 'Guidance on the preparation and examination of accounts using the Receipts and Payments method' provided by OSCR.

In March 2017, we received a number of significant payments from funders in advance for the following financial year. To avoid distorting the accounts and to give a fairer representation of the charity's finances in this and future years, the Board agreed that the accounting period should end in February. As a result of this change the 2017 accounts covered the 11 months from 1 April 2016 to 28 February 2017. For subsequent years, the accounts cover the 12 months from 1 March until the end of February.

### Appointment of new trustees

New trustees are appointed at the discretion of the Board. One third of the trustees retire at each AGM but may be re-elected.

### Organisational structure

The trustees are responsible for the overall direction of the charity and serve voluntarily. Although the full board retains responsibility for key decisions, it is advised by sub-committees comprised of two or more board members and the relevant staff members. Current subcommittees are Music, Bikes, Premises.

### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## Objectives and activities

### Charitable purposes

Our vision is that people with mental illness in Glasgow are able to live a meaningful and satisfying life and contribute to society.

Our mission is to improve mental wellbeing, increase skills and reduce isolation, through the provision of supported meaningful activities for people with mental illness and dementia. Our values are:

- **Care**  
We're here to make a difference. Above all, we focus on the needs of each of our clients and strive to support them to achieve the best life they can.
- **Equality**  
We value and respect everyone equally. Everyone has something to contribute and is welcome to be part of Common Wheel without discrimination. We treat people with respect and dignity.
- **Positivity**  
We celebrate strengths, we nurture creativity and find joy in what we do.
- **Partnership**  
We recognise that we are only one part of the landscape of support for people with mental ill health and we value the power of collaboration. We are committed and reliable partners – with our clients and with the other organisations we engage with.

## **The Covid-19 pandemic**

It has been a year of many changes and challenges.

As it became clear that the pandemic was going to have a severe and lasting impact on the way we work and live, the board of trustees met on 16 March 2020 to discuss the implications for Common Wheel. The safety and wellbeing of our core staff, freelance staff, participants and volunteers was paramount. All face-to-face group activities were suspended from 23 March 2020 when the first lockdown was announced. This was communicated to all of our participants, partners, and funders.

Fortunately, we were able to use the UK Government's Coronavirus Job Retention Scheme, which allowed us to place all our salaried staff on furlough during April and May 2020.

The trustees continued to meet regularly to review the situation, carry out essential tasks to keep the organisation going, and answer any enquiries.

On 1 June the project manager, music team leader and senior bike engineer returned to work. Bike shops are deemed an essential service and we were able to open our Maryhill workshop for sales and repairs. With strict adherence to Scottish Government guidance we were once again able to trade and to provide meaningful work for our regular volunteers who value their role at Common Wheel and were pleased to be back.

However, it was not possible to restart our other face-to-face activities because of Covid restrictions, and with the exception of the bike engineers, our staff spent the rest of the year designing and delivering adapted and new activities, online and outdoors.

It soon became clear that there was an increased demand for bike sales and repairs. Cycling had increased throughout the city as people avoided public transport, and various roads and cycle routes were changed to accommodate cyclists. We were unable to access our Bridgeton premises which are located within the Glasgow Vintage Vehicle Trust bus garage, which was closed, so our second bike engineer returned to work in July to help with the busy workload in Maryhill. Our music project worker also returned in July.

All of the staff remained on flexible furlough to allow for interruptions to service delivery and variations in workload.

We are very grateful to our grant funders who have been extremely flexible and supportive during this time, allowing us to defer delivery of funded work and adapt our plans. Some funders have allowed us to use funding for purposes other than those for which it was originally intended, and some have provided additional funds to promote adaptation and recovery.

## **Core activities**

### **Overview**

Common Wheel provides meaningful activities for people with mental illness. In 2019-20 we added a new activity, indoor climbing, to our continuing programme of music, art, and working with bicycles. During 2020-21 we piloted a reading and writing project called MultiStory.

We use our activities to support our clients to achieve the following outcomes:

1. maintain and improve mental wellbeing
2. improve socialisation, confidence and motivation
3. develop the following skills:
  - a) music making
  - b) creating visual art
  - c) creative writing
  - d) bicycle maintenance
  - e) physical fitness through climbing and cycling
  - f) life-skills including time keeping, following instructions, communication and team work
4. further progression, e.g. into continued positive activity, training, education, employment or volunteering.

## **Regular activities pre-pandemic (2019-20)**

Given the disruption caused by the pandemic during 2020-21, we are including a summary of activity in the previous year to give an illustration of the range and reach of our pre-pandemic programmes.

### **Music project**

All of our music sessions are led by professional community musicians. Sessions can incorporate listening to music, singing, drumming, using a variety of percussion and other instruments, musical improvisation, band sessions, music technology, and composition. Some participants bring their own instruments. Sessions are tailored to the needs of the group.

In 2019-20 Common Wheel delivered weekly, fortnightly and monthly participatory music workshops with both adults with mental illness and older people with dementia in fourteen hospital wards within Gartnavel Royal Hospital (GRH), Stobhill Hospital and Vale of Leven District Hospital, and nine care homes across Glasgow.

As well as ward and care home sessions, we facilitated music workshops in our music base (Campbell House on the GRH campus) for adults with mental illness living in the community: we ran three eight-week blocks of activity for new service users, and a rolling programme of weekly workshops for longer term service users. We also ran a monthly drop-in singing group based at GRH (the 'Hub Singers').

We continued our partnership with NHS Esteem (early intervention service for young people with a first episode of psychosis), supporting young people through music making and learning about the music industry. Weekly half-day sessions took place in a music studio based in Glasgow city centre. Monthly outreach visits were also made to the NHS Esteem bases at Stobhill Hospital and Leverndale Hospital.

During 2019-20 we led 608 music sessions and worked with about 600 participants.

### **Art project**

Our art project, Carnival Club, continued throughout the year. Each block of activity consisted of a half-day session once a week for twelve weeks. Participants worked alongside our professional artist in designing and building large scale carnival art that was showcased at some of Glasgow's many festivals and parades. The blocks were scheduled so that they finished at the right time to present the artworks at specific events. The sessions took place at Campbell House, our base at GRH. During 2019-20 we worked with 18 participants and ran 40 sessions.

### **Bike project**

The core activities of the bike project are:

- Build Your Own Bike (BYOB) courses (both bike workshops, several sessions per week)
- Bike maintenance workshops for people with high support needs (Bridgeton bike workshop, one session per week)
- Volunteering opportunities for long-term clients (both bike workshops).

These activities are well established and have been running since the organisation's beginnings.

During the BYOB course, our two experienced Bike Engineers support participants in building a new bike from an old donated frame and a mixture of new and recycled parts. At the end of the course they can take the bike away and keep it. Each BYOB course runs for half a day per week for ten weeks. In 2019-20 we supported 94 new participants and completed 20 courses, with 3 courses still in progress at the end of the year. We also worked with 10 participants with high support needs.

Some people who complete BYOB and show aptitude and enthusiasm are asked to stay on and join our long-term group of volunteers. These participants continue to learn while they work on repairing bikes for members of the public, which generates income for Common Wheel. For some this is a transition to employment, for others it is a vital way of stabilising their mental health, preventing deterioration and hospitalisation. In 2019-20 we worked with 12 long-term volunteers.

### **Climbing project**

Climbing has been shown to be one of the best physical activities for improving mental health as well as physical fitness. This is recognised within the NHS. It is suitable for all levels of fitness and experience.

We piloted this activity during 2019-20, running weekly sessions in partnership with TCA (The Climbing Academy) at their climbing centre, The Prop Store, in Maryhill. The group was led by TCA's professional instructors, supported by Common Wheel's climbing coordinator. The participants started off with easy bouldering and later there were opportunities to try auto-belays and roped climbing. People were able to progress at their own pace in a welcoming, friendly and supportive atmosphere. We worked with 22 participants.

## **Achievements and Performance in 2020-21**

### **Overview**

The main achievements over the last year have been adapting our programmes and learning the new skills required to deliver meaningful activities in a way that was truly meaningful to participants but also within the capacity of our small team. During this difficult year we relied on our core values to guide us in our decision making.

We took **Care** to make sure everyone was kept up to date with what we were doing. Whilst we were unable to deliver any of our usual face-to-face workshops, we adapted and were able to provide art and music sessions via Zoom, develop a new creative writing project to continue engaging patients in the wards at Gartnavel Royal Hospital, and provide regular work for our bike volunteers. We were able to provide paid work for our freelance team by commissioning them to create music videos and deliver Zoom sessions.

Our commitment to **Equality** meant that we tried to include everyone. Where it was not possible to engage with people online, we used phone calls, letters and DVDs to reach people without smart technology. We also listened to feedback from participants to ensure that what we were offering was interesting and relevant to them. Their active participation in choosing the types of activities we offered contributed to their success. For example staff and residents of care homes recorded content for a Common Wheel video, and Carnival Club participants chose to make Christmas cards, bookmarks, and colouring books.

It has been the **Positivity** of the staff, the volunteers, and the trustees, that has helped us not only to have survived this year, but also to have developed new ways of working, learned new skills, managed a very busy workload at the Maryhill bike workshop, created new partnerships, and recruited two new board members. There are still many uncertainties but we are in a strong position to be able to deliver a transition programme with a blend of in person and remote activities. We have shown ourselves to be adaptable and able to stay true to our aims of improving wellbeing, reducing isolation, increasing skills and challenging stigma.

A **Partnership** approach has helped us to achieve more than we would have on our own. For example, we have recently secured funding to enter into a partnership agreement with Music Broth so that we can offer free musical instrument hire to people we support.

## **Music**

We have focused our work on four areas. These are: hospital wards, care homes, adult community music, and Make Music Make a Difference (MMMD).

### **Hospital Wards**

It became clear in early March that we would no longer be able to deliver music workshops in the wards at Gartnavel Royal Hospital (GRH). We explored options for remote delivery but this was not possible due to the demands on ward staff and Covid restrictions. We did however start a new reading and writing project, MultiStory, which has enabled us to interact with patients and staff since November (see separate section). We kept in regular contact with ward staff at GRH and the Art in the Gart coordinator in order to stay up to date with NHS Covid restrictions and guidance.

In October we were advised that outdoor performances in the hospital grounds would be possible. We had been successful in securing funding for outdoor equipment (gazebos, battery powered amps and outdoor cases) and the music team began compiling a comprehensive set list, familiarising themselves with the new equipment, and rehearsing. A good variety of musical sessions were achieved, relevant to the patient groups, featuring different music and different instruments including guitar, vocals, piano, violin and percussion. We delivered five outdoor performances:

30/10/20 – performance in Cuthbertson garden (elderly organic mental illness, mostly dementia, assessment ward).

12/11/20 – performance on the grassed area outside of Kelvin and Clyde (adult rehabilitation wards).

26/11/20 – performance in Iona garden (ward for continued assessment of organic mental illness).

10/12/20 – Christmas performance in the Hub café area for any patients, staff or visitors passing by.

18/12/20 – The annual Wandering Winter Minstrels, this year completely outside. Visited and played an outside space of most staff buildings and wards at Gartnavel Royal Hospital.

*Myself and staff would just like to say a big thank you to yourself and Common Wheel for the fantastic session yesterday afternoon.*

*It was really wonderful to see so much interaction between patients. Common Wheel have an amazing approach with patients and involved them in all aspects.*

*I observed during the music session: Patients facially bright and interacting with peers, staff and musicians; mood bright and reactive; Patients moving about and dancing, remembering favourite songs and dances.*

*The report from the late shift stated that after yesterday's session most patients who attended ate very well at dinner time and also some slept very well throughout the night, this was all positive feedback.*

*It has been very evident to myself and staff and patients that we have all missed Common wheel and the wonderful effects their music has on all of us.*

*And we sincerely hope that we see them both again very soon.*

Patient Activities Coordinator Nurse

### **Care Homes**

We were unable to provide any activity inside care homes due to Covid restrictions. We maintained contact with five care homes throughout the year. In December we recorded Christmas video messages for five care homes and in January we worked with two care homes to make videos that included input and material from staff and residents. Each video contained: performances from Common Wheel tutors, requested songs, a picture quiz, and a montage of photos taken by staff and patients accompanied by music and audio descriptions to reflect "What's been happening in your home?"

*They loved it. They loved Rachel and Erin [tutors] and loved seeing themselves*

Activity Staff

*Really enjoyed the collaboration...I felt that the mixture was good, really enjoyed the concept*  
Home Manager

*It's nice to know we can indirectly do a music session with the residents, even if we can't be there in person*

Tutor

*Absolutely love it! Especially the opera song from Rachel and Erin's fiddle piece*

Activity Staff

*Thanks again for what you lot do for us*

Activity Staff

We created three videos for each care home. They can view these as often as they like. During January to March we engaged with 48 residents. We were also able to deliver one performance:

14/12/20 – Erin's Christmas set at Clarence Court Care Home Garden.

### **Adult Community Music**

We were only able to provide two sessions before we closed in March. We resumed contact with our regular participants in August after our music team had returned from furlough. This contact continued by phone, email and letter and focused on Common Wheel activity. In October we offered instrument packs that could be delivered to people's homes and were theirs to keep. Participants could choose between a djembe drum or ukulele. We wanted to give people the opportunity to play music at home. 17 packs were distributed.

*Thanks so much for the ukulele, can't wait to give it a go and I will make a wee video diary of my progress, while serenading our cats. Cheers. Was overwhelmed by all the wee extra supplies to go with the Uke, and it's not even a wee cheapo one either, its proper lovely :) I bought a really cheap one a while ago with a Scotland flag on it for a laugh haha! But it sounded awful. This one actually looks and sounds really nice. So I'm looking forward to reeling off a few 'choons'.*

Participant feedback

In November we began to look at ways of delivering some online and remote activity for our community music group. We consulted the group to determine their access to smart technology and musical instruments at home as well as their interest in engaging with Common Wheel in this way. This was very time consuming but essential for making sure that everyone could find a way to participate.

Common Wheel commissioned freelance musicians to create two sets of music videos. We filmed 14 short videos which are available to view on facebook and YouTube. Our music group were given an exclusive preview before they were made available to the wider public. We posted a different video every week to our participants, making a DVD for those without access to smart technology. This established a regular weekly contact. We also sought feedback to help us improve. This was a new activity for us and it took time to learn the new skills required to film, edit and produce these videos. We also shared the links to the videos with partners and other mental health organisations so that they could be enjoyed more widely.

### **Make Music Make a Difference**

This is a partnership project with NHS Esteem (specialist early intervention service for young people with a first diagnosis of psychosis). We delivered two group music sessions at Berkeley Studios before closing in March. After virtual meetings with clinical staff it was decided to try and re-engage with returning service users in December. Prior to this there was little capacity to support work with us. Delivering individual sessions via Zoom required entirely new ways of working and greater responsibilities for freelance staff. We worked

hard and consulted with others to write guidance for online working paying particular attention to safeguarding. We worked with 9 individuals and delivered 29 on-line sessions.

*I've had some amazing feedback from a client about the music group; about the power of music in managing the symptoms of his psychosis.*

Consultant psychologist

*This is the first thing I've been able to get him to come along to. I was flabbergasted. I've known him as this quiet person, with high anxiety, and suddenly he was the life and soul of the party. He said he really enjoyed it so I'm hoping he attends independently this week.*

CPN

*You guys have been absolutely great, especially patient(!), and you have helped us to keep grounded within the community.*

NHS Esteem psychologist and key contact about project

### **Carnival Club**

Only two art workshops were delivered this year before we closed in March. We adapted to an online format. This has been very successful. The emphasis changed from making big works of art for display at festivals and parades to smaller, individual art works. We recorded weekly tutorials and delivered art materials to people's homes. Participants worked on their pieces during the week and then shared their progress and challenges at regular Zoom meetings on Fridays. We delivered 34 Zoom sessions with 12 participants in total. We plan to continue to offer some remote engagement as well as face-to-face workshops in the future. We sent an evaluation survey out in May and the feedback was very positive.

*A Godsend*

*Helped me regain my confidence*

*Looked forward to Friday*

*Good to have an actual goal when everything else has no routine*

Carnival club participants

The group made collage artworks inspired by the theme of Autumn; these were made into a book that was given to patients in the wards at Gartnavel Royal Hospital. They designed Common Wheel Christmas Cards and made decorations for their homes. They have learned new skills including quilling and free-style drawing and have made bookmarks and colouring books. The colouring books will be given to the hospital wards and care homes.

### **Bike Project**

The core activities of the bike project are:

- BYOB course (both bike workshops)

- Bike maintenance workshops for people with high support needs (Bridgeton bike workshop)
- Volunteering opportunities for long-term clients (both bike workshops)

We were unable to complete any Build Your Own Bike courses or provide any maintenance workshops for people with high support needs during this period. We did provide regular work for seven volunteers who helped us get through a busy workload, rebuilding and selling donated bikes and carrying out repairs for customers. They have said that regular meaningful work, purpose, and social connection have been invaluable in looking after their own mental health and wellbeing. Increased demand for our goods and services has mitigated the financial impact of the Bridgeton premises being closed the entire time and we have provided essential repairs, sales and maintenance for many cyclists during lockdown. In August we joined the Cycle Repair Scheme. This provided free repairs for those who couldn't afford them thus removing a barrier to cycling. We completed 60 repairs under this scheme. We plan to resume Build Your Own Bike courses and to reopen our Bridgeton workshop in 2021.

### **Climbing project**

The Prop Store climbing centre closed on 16 March 2020 and has not reopened for group activity so we have been unable to facilitate any sessions at all during this period. We hope to resume climbing activities when it is safe to do so.

### **MultiStory**

MultiStory is a creative reading and writing project that aims to inspire, encourage and remove barriers to reading and writing in hospital. We are working with a freelance writer who is both creating original resources and sourcing new ones for a reading and writing pack that will be given to patients who would like one. There is the opportunity for them to work with a professional writer on their creative writing and to share stories. The project runs from November 2020 to July 2021 and is funded by Inspiring Scotland through the Creative Communities Fund.

### **Staffing**

Common Wheel employs a core team of salaried staff, supplemented by a number of freelance sessional workers. The core staff team currently comprises a full time Project Manager, two full-time Bike Engineers, and two part-time music staff (Music Team Leader and Music Project Worker). Our part-time music support worker resigned in November 2020.

In January 2021 we were joined by an intern on the Rank Foundation's Time to Shine Leadership programme. Her role is Volunteer Programme Coordinator and she is helping us to look at how we could better use volunteers to increase our capacity whilst at the same time providing a good experience for the volunteers.

Carnival Club and the Climbing project are run by freelance coordinators. We use a variety of specialist freelance staff; a bike engineer, our Carnival Club artist, our writer, and eight musicians (including a trainee), who bring a multitude of skills which greatly enhance the service. The use of freelance staff gives Common Wheel flexibility to increase or decrease the number of sessions provided, depending on demand and available funding at any time. This flexibility enables the music project to offer a variety of activities adapted to the needs and wishes of the groups of clients.

We have done our best to provide work for our freelance team throughout the pandemic. With the exception of the bike engineer and the climbing coordinator, we have been able to provide some paid work for all of our freelance staff all of whom have had to learn new skills and try different ways of working as we moved to remote engagement, video recordings and outdoor performances. We have also taken the opportunity to host Zoom meetings with freelance staff to offer support, and to share ideas and skills.

## **Training**

The training we have accessed this year reflects a change of emphasis as we all had to learn the new skills required to continue to engage with our participants remotely. As well as scheduled on-line sessions, there was also a lot of self-directed learning through webinars and informal peer network sessions. Formal sessions attended included: Safe Delivery of Virtual Groups, Digital Strategy, Planning for Volunteers, Developing Volunteer Roles, Introduction to Slack, Using Upshot, Tech Summit, The Role of Social Prescribing in the Arts, Digital and Remote Delivery, Running Dementia Inclusive Singing Sessions using Video Conferencing, Creative Ageing: Bringing Arts and Creativity back to Care Homes, Online Application Process for PVG.

## **Finance**

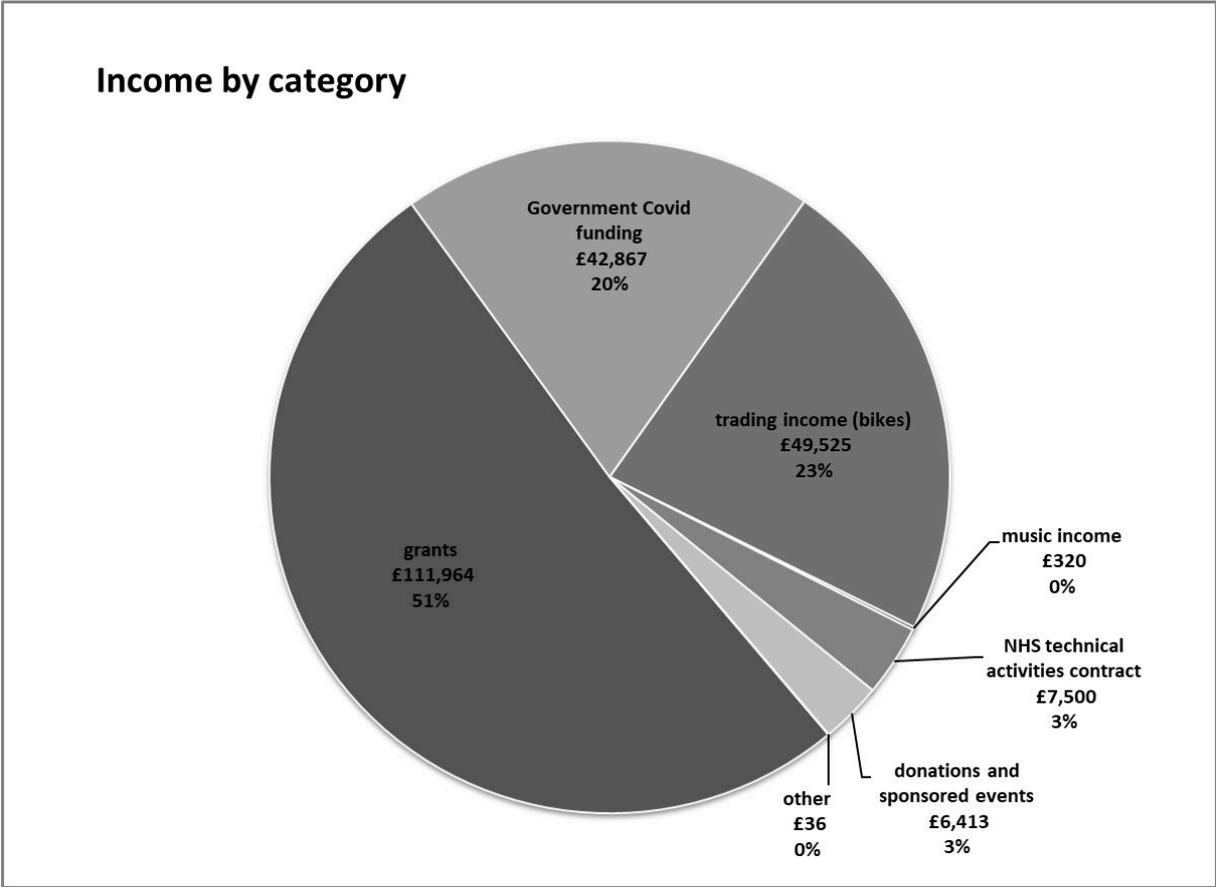
2020-21 was an extraordinarily difficult year because of the pandemic. Our salaried staff were all furloughed for varying periods, but thanks to the Job Retention Scheme we were still able to pay them. Expenditure on sessional staff was about 35% lower than the previous year, but we spent more on music equipment for home and outdoor use, and a subscription for hiring instruments for use in wards and care homes in 2021-22.

Although we were completely closed for more than four months, income from bike sales and repairs at the Maryhill bike workshop (including the Cycle Repair Scheme grant) was about the same as we would normally expect from both workshops. This was due to very high demand which we were only able to meet because we were unfortunately unable to run BYOB courses which normally occupy each workshop for three half-days per week.

At the end of 2020-21 Common Wheel was in a stable financial position, showing a surplus of £17,202 over the period. After adjusting for debtors and liabilities we have a surplus of £20,402.

Securing funding continues to be challenging, particularly as we cannot apply for funding for projects which are temporarily suspended until we have dates for restarting. We hope that more opportunities will arise when the Covid restrictions are lifted and we can resume our usual activities.

Due to changes in the procurement process, we were unable to renew or extend the multi-year service level agreement with the NHS worth £30,000 per year. We received the final instalment in April 2020.



**Reserves**

It is the policy of the charity to maintain unrestricted funds (i.e. unrestricted funds not committed or invested in fixed assets) at a level that equates to approximately six months of expenditure – currently approximately £101,000. This is to enable the charity to meet fluctuations in receipts and payments, and makes provision for contingencies and risks. In particular the reserves provide some protection from the current uncertainties in grant funding.

At the end of 2020-21, total unrestricted reserves (including fixed assets) stood at £126,318 of which unrestricted 'free reserves' amounted to £77,153. This is over £23,000 short of our

target, but this year we have additional restricted cash reserves of £47,223 because of funding received in advance for projects which are continuing in 2021-22.

Despite the challenges created by the pandemic, we have ended the year with virtually the same level of unrestricted free reserves as we began with. This is thanks to the UK Government Coronavirus Job Retention Scheme and the Scottish Government Coronavirus Business Support Fund which allowed us to continue paying staff and overhead costs when we had to suspend activities, and to the support and flexibility of our grant funders who allowed us to use their funding to radically alter project delivery.

Given the ongoing challenges created by the pandemic control measures, we anticipate that we may need to draw on reserves to facilitate our recovery during 2021-22 as we continue to adapt delivery and find new ways of meeting the mental health needs of people in Glasgow ahead of being able to attract new grants or partnership funding.

The trustees will keep reserves under regular review during this dynamic period in order to make careful decisions about deploying, retaining or rebuilding reserves in the charity's best interests.

## **Strategic plan**

Plans to renew our 3-year plan in early 2020 were halted by the disruption caused by Covid. After the initial phase of the crisis, the staff and the board have been working instead on an interim plan for the next 12 to 18 months. It is difficult to predict the longer term and lasting impacts the pandemic will have on our work and on the lives of the people we support, so we expect to prepare a new 3-year plan later in 2022. Throughout this year it has been invaluable to refer to our values and our purpose. This has allowed us to stay focused and deliver what we think has been the best we could do in difficult circumstances.

Our vision for the organisation over the next 12 to 18 months is that Common Wheel will be:  
**A more innovative, creative and inclusive mental health organisation**

We will have built further on our base of established and proven services, using our skills and expertise to create new ways to engage and support people with mental health needs. This will be partly about bringing the 'Common Wheel way' of creating opportunities for collective, meaningful activity to new activities – such as creative writing – and partly about using digital channels and new ways of engaging with people. These will allow us to continue providing services despite ongoing Covid restrictions, but will be maintained longer term as a way of increasing choice for clients about how they engage with us.

### **A more visible, connected and agile organisation**

A branded Common Wheel van will facilitate how we work across different locations, including outreach to other sites around the city. This – and our improved digital capabilities – will support a growth in the number and variety of ways we work in partnership with other organisations and reach more people. By making the productive outcomes of our activities more visible, we will help to challenge the stigma associated with mental health.

We will develop:

**Improved client/stakeholder pathways** into, through, and beyond the project.

This will include clearer information about our services and how to get involved or make a referral, a single point of contact/entry, support to match clients to the right service, and person-centred support during their time with the project to identify further opportunities, signpost to other services outside the project, and ensure appropriate onward transition from Common Wheel. Client pathways will include opportunities within an enhanced and expanded range of volunteering opportunities.

**A stronger and more resilient core infrastructure** including digital systems to support efficient and agile working, administration and evaluation – enabling a more empowered and connected staff team. This will include a new CRM and client database, linked to digital evaluation tools. Staff will have better hardware and software for working remotely, where applicable, and the skills and confidence to use them. We will have reviewed our core staffing needs and recruited to meet them, where necessary, including a new Client Coordinator post to support entry to the project and through-care for clients, and an Admin and Finance officer (possibly part time) to support the Project Manager.

**A plan for premises development** including a clear vision for the future of the bike project and a proposition for the NHS that would add value to our presence at Campbell House on the Gartnavel campus. An options appraisal and feasibility study will help us decide with confidence if and how we should expand our work with bike recycling, maintenance and sales. An architect's report will indicate how Campbell House could be developed to accommodate more Common Wheel activity and also bring more value to the other activities taking place on the Gartnavel campus. We will use this to open a discussion with the hospital authorities regarding our future relationship.

## **Acknowledgements**

### **Donated facilities and services**

We would like to thank NHS Greater Glasgow & Clyde who provide office and music space on the Gartnavel Royal Hospital site, including IT, utilities and maintenance.

### **Bicycle recycling**

We would like to thank the many people who donate their unwanted bicycles, providing us with the raw materials for our clients to work on. We have also partnered with Glasgow Eco Trust: some bikes which Common Wheel receives are more suitable for their project and vice versa, so we exchange them, to our mutual benefit.

### **Funders**

We would like to thank and acknowledge the support received from the following funders during 2020-21:

- UK Government Coronavirus Job Retention Scheme
- Scottish Government Coronavirus Business Support Fund, administered by Glasgow City Council

- Impact Funding Partners
- Glasgow Communities Fund
- The National Lottery Community Fund
- Inspiring Scotland
- Rank Foundation – Time to Shine
- Corra Foundation – Shift the Power
- Glasgow City Council, Integrated Grant Fund
- Scotland Cycle Repair Scheme
- National Lottery Awards for All Scotland
- The Albert Hunt Trust
- The Austin and Hope Pilkington Trust
- Tesco Bags of Help
- NHS Greater Glasgow & Clyde

### **Fundraisers**

Fundraising was particularly challenging in 2020-21 because of the pandemic, with events being held within households or online. This year we benefited from

- The Glasgow Triathlon Club Swimcap Challenge
- Cheryl Orr's indoor cycling classes
- The Queen Elizabeth University Hospital Pathology Department fundraiser

We are very grateful to everyone who organised events and participated in them, and all the people who donated.

### **Other donors**

We would like to acknowledge and thank:

- William Grant & Sons Ltd for match funding employee donations and also employee fundraising for the "Week of kindness"
- Grant Williamson who sent a generous donation in memory of his nephew, the late Euan Forsyth. The money was collected by Euan's workmates, the team at Doosan, Grangemouth Refinery
- Pro Endurance Coaching who donated the profits from their Christmas event
- all the other generous people and organisations who have supported Common Wheel this year

We would also like to thank Prakash Shankar for his valued contribution as a trustee, as well as all the other individuals who donated their time, money, and equipment, and who supported us by purchasing bicycles and repairs, and in many other ways.

Approved by the board of trustees on 29 June 2021 and signed on its behalf by



.....  
Nicholas Addington – Chair

## Independent Examiner's Report on the Accounts

Report to the trustees of Common Wheel, Registered Charity Number SC031798, on the accounts of the charity for the year ended 28 February 2021 which are set out on pages 19 to 25.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently I do not express an audit opinion on the view given by the accounts.

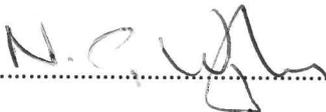
### Independent examiner's statement

In the course of 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 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

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.

Signed: .....  .....

Date: ..... 5/7/2021 .....

N G Wylie  
Accountant  
51 Woodend Drive  
Glasgow  
G13 1QF

## Financial Statements – Introduction

### Accounting convention

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

### Incoming resources

All incoming resources are included in the Financial Statements when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

### Resources expended

Expenditure is accounted for on a cash basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Tangible fixed assets

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

Improvements to property	- 4% on cost
Plant and machinery	- 25% on reducing balance

### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### Taxation

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

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

**Receipts and Payments Accounts**  
For the period from 01/03/2020 to 28/02/2021

**Section A Statement of Receipts and Payments**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>				
Donations including sponsored events and gift aid	6,413		6,413	13,972
Legacies			-	-
Grants	10,000	144,831	154,831	133,127
Receipts from music activities	320		320	1,995
Gross trading receipts	49,525		49,525	52,799
Rents from land & buildings			-	-
Income from investments other than land and buildings	32		32	60
Gross receipts from other charitable activities		7,500	7,500	30,000
Other incoming resources	4		4	-
<b>A1 Sub total</b>	<b>66,294</b>	<b>152,331</b>	<b>218,625</b>	<b>231,953</b>
<b>A2 Receipts from asset and investment sales</b>				
			-	
<b>A2 Sub total</b>	-	-	-	-
<b>Total receipts</b>	<b>66,294</b>	<b>152,331</b>	<b>218,625</b>	<b>231,953</b>
<b>A3 Payments</b>				
Gross trading payments (bike parts)	19,690	6,500	26,190	21,516
Investment management costs			-	-
Payments relating directly to charitable activities	42,395	132,538	174,933	194,051
Grants and donations			-	-
Governance costs: (see page 19)				
Audit / independent examination	300		300	300
Preparation of annual accounts			-	-
Other			-	-
<b>A3 Sub total</b>	<b>62,385</b>	<b>139,038</b>	<b>201,423</b>	<b>215,867</b>
<b>A4 Payments relating to asset and investment movements</b>				
Purchases of fixed assets			-	
Purchase of investments			-	
<b>A4 Sub total</b>	-	-	-	-
<b>Total payments</b>	<b>62,385</b>	<b>139,038</b>	<b>201,423</b>	<b>215,867</b>
<b>Net receipts / (payments)</b>	<b>3,909</b>	<b>13,293</b>	<b>17,202</b>	<b>16,086</b>
<b>A5 Transfers to / (from) funds</b>				
			-	
<b>Surplus / (deficit) for year</b>	<b>3,909</b>	<b>13,293</b>	<b>17,202</b>	<b>16,086</b>

**Section B Statement of Balances**

Categories	Details	Unrestricted funds	Restricted funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	78,294	25,680	103,974	87,888
	Surplus / (deficit) shown on receipts and payments account	3,909	13,293	17,202	16,086
	<b>Cash and bank balances at end of year</b>	<b>82,203</b>	<b>38,973</b>	<b>121,176</b>	<b>103,974</b>

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
	Total		-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
	Tenant's improvements	Designated fixed asset	62,484	38,234	40,733
	Plant and machinery (note 1)		5,144	-	49
	Stock (new bike parts)			10,931	9,896
	VAT recoverable				
	Debtors (note 2)			8,250	1,468
	<b>Total</b>		<b>67,628</b>	<b>57,415</b>	<b>52,147</b>

note 1: written off

note 2: Restricted funding this year (Unrestricted last year).

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
	Social Security and other taxes and pension contributions		3,122	3,020
	Creditors		1,928	2,094
	<b>Total</b>		<b>5,050</b>	<b>5,114</b>

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
	Total		-	-

The trustees acknowledge their responsibility for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply.

Signed on behalf of all the trustees

Signature	<i>Judith Foster</i>
Print Name	Judith Foster - Treasurer
Date of approval	29 June 2021

## Section C Notes to the Accounts

### C1 Nature and purpose of funds

#### Unrestricted funds

- General Funds – The unrestricted, 'free reserves' of the charity
- Designated Funds – Fixed Assets – represents the net book value of the charity's tangible fixed assets. Depreciation is charged to the fund, and additions transferred to it

#### Restricted funds

- Coronavirus Job Retention Scheme – represents funding towards the salaries of staff who were furloughed
- Impact Funding Partners – represents funding for staff costs, music equipment for home use, and making videos for care homes
- Glasgow Communities Fund – represents funding for staff costs
- The National Lottery Community Fund – represents funding for the Esteem project (Make Music Make a Difference)
- Inspiring Scotland – represents funding for the MultiStory project (creative writing)
- Rank Foundation – Time to Shine – represents funding for the Volunteer Coordinator Intern post
- Corra Foundation – Shift the Power – represents funding for music in care homes and hospitals
- Glasgow City Council, Integrated Grant Fund – represents a grant towards the salary of the Bike Engineer at Bridgeton
- Scotland Cycle Repair Scheme – represents funding towards bicycle repairs
- National Lottery Awards for All Scotland – represents funding to provide musical instruments for use in care homes and hospitals
- The Albert Hunt Trust – represents funding towards core costs for the bike project
- The Austin and Hope Pilkington Trust – represents funding towards core costs
- Tesco Bags of Help – represents funding to purchase books for inpatients

- NHS Greater Glasgow & Clyde Technical Activities contract – represents funding for the bike project to support employability outcomes.

**C2 Grants**

There were no grants paid out by the charity for the year ended 28 February 2021 nor for the year ended 29 February 2020.

**C3 Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 28 February 2021 nor for the year ended 29 February 2020.

**C4 Trustees' expenses**

There were no trustees' expenses paid for the year ended 28 February 2021 nor for the year ended 29 February 2020.

**C5 Transactions with trustees and connected persons**

There were no transactions with trustees and connected persons for the year ended 28 February 2021 nor for the year ended 29 February 2020.

**C6 Staffing**

The average monthly number of employees during the year was 4.75 (FTE).  
No employee received emoluments in excess of £60,000.

**C7 Other information**

Not applicable.

**Additional analysis (1) - Analysis of receipts****1 Donations and legacy**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Nic Lochlainn Consulting Ltd			-	2,000
Sponsored Music Improvisation			-	1,134
Other Donations	5,342		5,342	10,498
Gift Aid tax reclaim	1,071		1,071	340
<b>Total</b>	<b>6,413</b>	<b>-</b>	<b>6,413</b>	<b>13,972</b>

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Coronavirus Job Retention Scheme		32,867	32,867	
Impact Funding Partners - (note 1)		29,000	29,000	26,000
Glasgow Communities Fund		18,648	18,648	
The National Lottery Community Fund		17,329	17,329	17,304
Inspiring Scotland		13,160	13,160	
Rank Foundation - Time to Shine		11,573	11,573	
Coronavirus Business Support Fund	10,000		10,000	
Corra Foundation - Shift the Power		8,194	8,194	
Glasgow City Council, Integrated Grant Fund		4,610	4,610	9,219
Scotland Cycle Repair Scheme		3,000	3,000	
National Lottery Awards for All Scotland		2,950	2,950	
The Albert Hunt Trust		2,000	2,000	
The Austin and Hope Pilkington Trust		1,000	1,000	
Tesco Bags of Help		500	500	
NHS GG&C Endowments - 3 grants			-	15,047
The Robertson Trust			-	12,500
Wesleyan Foundation, administered by Foundation Scotland			-	10,000
Agnes Hunter Trust			-	10,000
Bupa UK Foundation			-	7,551
Corra Foundation, Henry Duncan Grant			-	7,000
Provident Social Impact Fund, administered by Foundation Scotland			-	4,600
Glasgow City ADP Ripple Effect Community Activity Fund			-	3,865
Cycling Scotland, Cycle Friendly Community Development Fund			-	3,880
Creative Scotland Youth Music Initiative			-	3,531
Glasgow Connected Arts Network			-	2,000
Barchester's Charitable Foundation			-	630
<b>Total</b>	<b>10,000</b>	<b>144,831</b>	<b>154,831</b>	<b>133,127</b>

**3 Gross receipts from other charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
NHS GG&C Technical Activities contract		7,500	7,500	30,000
Care homes	320		320	1,995
Trading income - Bridgeton	431		431	10,670
Trading income - Maryhill	49,094		49,094	42,129
Bank account interest	32		32	60
Other income	4		4	
<b>Total</b>	<b>49,881</b>	<b>7,500</b>	<b>57,381</b>	<b>84,854</b>
<b>Grand Total</b>	<b>66,294</b>	<b>152,331</b>	<b>218,625</b>	<b>231,953</b>

**Notes**

1a. Current period: £25,000 per year from the Wellbeing for Longer in Glasgow Fund, plus £2,000 Short Term Funding plus £2,000 from the Winter Social Wellbeing Fund.

1b. Last period: £25,000 per year from the Wellbeing for Longer in Glasgow Fund, plus £1000 from the Glasgow Festive Fund.

**Additional analysis (2) - Analysis of payments****1 Gross trading payments**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Bike parts	19,690	6,500	26,190	21,516
<b>Total</b>	<b>19,690</b>	<b>6,500</b>	<b>26,190</b>	<b>21,516</b>

**2 Payments relating directly to charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
<b>Staff costs</b>				
Salaries and wages (including employer NI and pension)	25,727	103,464	129,191	127,718
Sessional staff	2,147	20,019	22,166	34,195
Training and conferences	32	-	32	952
Recruitment costs	-	36	36	118
<b>Premises costs (bike workshops)</b>				
Rent	7,776	2,376	10,152	9,625
Water	486	-	486	760
Electricity	1,437	-	1,437	1,909
Telephone and internet	724	-	724	828
Repairs and maintenance	134	-	134	2,389
Premises insurance	-	-	-	119
<b>Bike Project costs</b>				
Bike parts for BYOB project	-	-	-	3,290
Miscellaneous purchases for bikes	1,161	-	1,161	2,534
<b>Music Project costs</b>				
Miscellaneous purchases for music	21	2,913	2,934	2,205
<b>Carnival Club costs</b>				
Miscellaneous purchases for Carnival Club	667	-	667	1,158
<b>Climbing Project costs</b>				
Miscellaneous purchases for climbing	-	285	285	835
<b>Writing Project costs</b>				
Miscellaneous Purchases for Writing	-	567	567	
<b>Other costs (shared between all projects)</b>				
Insurance	875	321	1,196	2,243
Bank charges	451	-	451	394
Printing, postage and stationery	223	26	249	147
Professional fees	-	-	-	-
Publicity and fundraising expenses	-	-	-	140
Travel and vehicle expenses	41	-	41	582
IT, software, website etc	260	370	630	987
Mobile phone charges	65	30	95	
Subscriptions	45	2,100	2,145	60
Refreshments	8	31	39	786
Repairs and maintenance (except bike workshops)	64	-	64	9
Miscellaneous purchases	51	-	51	68
<b>Total</b>	<b>42,395</b>	<b>132,538</b>	<b>174,933</b>	<b>194,051</b>

**3. Governance costs**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Audit / independent examination	300	-	300	300
<b>Total</b>	<b>300</b>	<b>-</b>	<b>300</b>	<b>300</b>
<b>Grand Total</b>	<b>62,385</b>	<b>139,038</b>	<b>201,423</b>	<b>215,867</b>