

Liverpool Arab Arts Festival

Charity number 1136384

A Company limited by guarantee number 07184925

Annual Report and Financial Statements

for the year ended 31 March 2022



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Greater Merseyside Community
Accountancy Service

Liverpool Arab Arts Festival

Annual Report and Financial Statements for the year ended 31 March 2022

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Prepared by the Greater Merseyside Community Accountancy Service

Liverpool Arab Arts Festival

Trustees' report continued

Review of progress and achievements

Liverpool Arab Arts Festival (LAAF) was founded In 1998 by Taher Qassim and members of Liverpool's Yemeni community. Their aim was to increase awareness and appreciation of Arab arts and culture through participatory workshops introducing authentic music, language and dress to young people.

LAAF has since grown into a leading UK Arab arts organisation still driven by this ethos.

Objectives and Activities:

The objectives are:

1. To advance the education of the public in Arab arts but not exclusively by the promotion and staging of regular Arabic arts festivals and events in Liverpool
2. The advancement of the arts culture and heritage through the support encouragement and showcasing of Arabic artists and artisans.

In setting objectives and policies to achieve them, the Board give due consideration to guidance issued by the Charities Commission to ensure that such policies achieve the requirement to give public benefit.

Governance and Development

We are excited to welcome Layla Maghribi and Sarah Scally to the Board of Trustees, and Hamdan Dammag to the role of Vice Chair. LAAF's Board is both Arab and female-led in representation. Trustees bring a wealth of skills and experience in the arts and cultural industries, charitable sector, media, public health, digital development, environment, law and business development. They draw on their diverse local, national & international connections to advocate for LAAF. Trustees all have lived experience of Arab culture, having established deep connections to diverse international communities built on trust & respect.

During this reporting period LAAF's Board and staff have met on a regular basis and worked closely to review and refresh the organisation business plan and budgets. They have set out priorities and SMART objectives for the next 24 months.

The organisational Mission and Vision was reviewed at the annual board and staff away day. The following new Mission and Vision was agreed capturing the current and future aspirations of the organisation:

Liverpool Arab Arts Festival

Trustees' report continued

LAAF's mission is to create a platform that educates, challenges & engages communities in Arab arts & culture across the UK & internationally.

Our vision is to keep Arab arts, heritage & culture alive.

We achieve this by bringing diverse groups of people together, increasing public knowledge and understanding of Arab culture, changing perceptions.

Achievements

We support Arab artists from the UK and internationally. LAAF has developed a track record of championing underrepresented Arab creative talent, providing essential early career support & dismantling cultural barriers. We place emphasis on actively connecting audiences & artists, ranging from post-show Q&As to artist residencies. LAAF's artistic and education programmes aim to support UK Arabs in developing a sense of pride, belonging and inclusion, while offering a vital creative platform for a new generation of Arab creatives based outside of London.

Extended 2021 festival

We have developed a partnership with Liverpool Philharmonic in the programming and presentation of several events (Saeed Slibak's *Songs from Palestine* featured as part of our extended 2021 festival) This included partnering with Africa Oyé to bring high profile Somali group, Dur Dur Band to the Liverpool Philharmonic Music Room. Both events had a full house and so well received by audiences. In the same weekend, we supported FACT to deliver the performance of Larissa Sansour's Palestinian Opera performance at the new Tung Auditorium at the University of Liverpool.

In October we held our third collaboration with OUTPUT Gallery brought Zackereia Bakir's first gallery exhibition, which explores what it means to be a dual Libyan/British national, playfully navigating the tensions and contradictions between two cultural identities. We partnered with Homotopia and Saqi Books to commission three artists who are part of anthology. *This Arab Is Queer*. Laura Brown is chairing an associated event during Homotopia Festival.

Liverpool Arab Arts Festival 2022

Our 2022 festival marked the first 10-day live festival since the Covid-19 pandemic hit in early 2020.

After a 10-day digital festival in 2020 and an extended festival that took place across five months in 2021, this year's festival opened with a festival launch event with N3rdistan on Thursday 7 July. It ended with the return of the popular Family Day event at Sefton Park Palm House on Sunday 17 July.

This year was significant as it marked 20 years since the first Liverpool Arab Arts Festival was held in Liverpool in 2002. For two decades, LAAF has provided a platform for Arab art and culture, celebrating Arab artists across a range of artforms including music, performance, theatre, literature, spoken word, visual art and more.

Liverpool Arab Arts Festival

Trustees' report continued

Our festival theme for 2022 was نقطة وصل Nuqtat Wasl – A Point of Connection. The programme looked at the ways that cultures, ideas and heritage connect. A diverse range of events explored this through translation to how the recontextualisation of archives and historical documents can generate new meanings across generations. The theme was well-received by the media in interviews.

The festival was held across Liverpool and online between Thursday 7 – Sunday 17 July. We worked with 86 artists over the festival period. This included artists participating as part of the exhibitions.

The programme included:

Live music performances (N3rdistan, London Syrian Ensemble, Aar Maanta, Gazelleband, TootArd, DJ Saliah, Al Awahdal Band)

Major family event (Family Day)

Live talks (Impressions from an Archive talk)

Online talks (Working with Family Archives from North Africa)

Digital works (ARTISTS / IDEAS / NOW podcasts x3, Melodic Distractions radio shows x4)

Films (Luxor, Talking About Trees)

Visual art exhibitions (Impressions from an Archive, Father Tongue, Yemen in Conflict x5 sites)

Live participatory workshops (Ali Al-Jamri x3, Exploring Al-Idrisi with Jessica El Mal x2; Tarek Mourad printmaking workshop, Arabic Song workshop with Camille Maalaway; A Journey to Yemen)

Online workshops (Working with Family Archives, an Encounter)

Performance event (Curfew)

Literature / spoken word events (A Journey to Yemen, A Lovely Word, Egypt +100)

Books produced (*Tomorrow Will Shine: Stories of Hope from the Yemen in Conflict project*; *Impressions from an Archive catalogue*)

Total individual festival events

Total number of newly commissioned works (Impressions from an Archive x19 prints; Father Tongue; Fatima Zahra Benhamza prints x3; Yemen In Conflict x20 poems displayed visually through posters, banners and vinyl wall mounts; ARTISTS / IDEAS / NOW podcasts x3, Melodic Distraction x4)

Premieres: Yemen in Conflict x5; Impressions from an Archive, Father Tongue; Curfew.

Q&A's: Impression from an Archive talk; Father Tongue poetry workshop; Working with Family Archives, an Encounter, Tarek Mourad workshop; Ali Al-Jamri workshops x3; A Journey to Yemen.

Bilingual events Egypt +100, A Journey to Yemen

Liverpool Arab Arts Festival

Trustees' report continued

Community and Education Programme

Reflecting our strong community roots, LAAF's education work is embedded within local and national communities. We deliver specialist workshops and arts programmes that engage often socially and culturally isolated young and people. Our Cultural Education Programme has engaged children with authentic Arab arts and culture – often for the first time.

This programme makes a significant contribution to increasing paid work opportunities for Arab creatives who are underrepresented in the arts and cultural industries, raises awareness of Arab arts and cultural, contributing to antiracism by increasing understanding and appreciation of Arab people and the diaspora and supporting Arab people gain a sense of belonging and cultural pride

The Cultural Education Programme has worked with 6 artists to develop workshops to be delivered in Primary and Secondary schools in the Liverpool City Region. Artist genres include music, dance, visual art, poetry/spoken word and storytelling.

The project has engaged with 1,290 children (57 workshops in 14 schools), all who have been introduced to Arabic language and aspects of Arab culture.

One of the highlights of the 2022 festival was the return of participatory workshops since 2019. The appetite was clear, with most events booking out and excellent feedback. Camille Maalway's Arabic singing workshop was a huge success at Merseyside Yemeni Community Association. Poet Ali Al-Jamari delivered poetry workshops with young people in Manchester and Liverpool Arabic Centre, the work was exhibited and used to inspire young people taking part in workshops during LAAF family day. Elias Mattar joined LAAF for the first time and delivered interactive storytelling sessions for 46 children and young people.

LAAF worked with Liverpool Hope University on a new collaboration *A Day in the Life* Poetry competition for aspiring young Arab writers. Awards were presented at the family day and plans are underway to build on the programme for 2023.

After being delayed in 2020 due to the pandemic, we were finally able to hold the Yemen in Conflict community project exhibition across various sites in Liverpool. Participants who contributed to the project with work they produced as part of their participation in the project, saw their poems exhibited in: Merseyside Yemeni Community Association, Liverpool ONE, Toxteth Library, University of Liverpool, School of Law & Social Justice and News from Nowhere, window display

Poems from the project are now available in a publication *Tomorrow Will Shine: Poems from the "Yemen in Conflict" Project*

Volunteers

We value the significant contribution volunteers make to LAAF. This year we have had the support of 15 festival volunteers and 4 volunteers supporting work in the community. We were excited to welcome back volunteers who have supported LAAF on an annual basis and newly recruited volunteers who travelled from as far afield as London to be part of LAAF's volunteer delivery team. Our Cultural Education Producer will be working on developing LAAF volunteer programme to offer meaningful opportunities throughout the year.

Members of LAAF's board of Trustees go above and beyond to support the staff team. Taher Qassim, Hamdan Dammag and Zoe Lafferty have volunteered a significant amount of their time to supporting the development and delivery of LAAF community programmes and online digital events.

Liverpool Arab Arts Festival

Trustees' report continued

Marketing and Digital Reach

This year's festival attracted media and press coverage that reached UK and global audiences. 4 film pieces featured on BBC Arabic primetime news. 4 interviews live on BBC Merseyside featuring festival team and Board, Print feature on Curfew and the festival in Big Issue North and coverage in Arab press including Middle East Eye and The National and Family Day covered in BBC News.

The festival achieved 64 pieces of coverage: Total number of online, offline and social clips and 93,200,000 Audience: combined total of publication-wide audience figures for all outlets featuring coverage.

We have seen a growth in our social media followers and visits to LAAF website are the highest we have recorded.

LAAF website (1 April - 7 Sept 22) Users 8758 Page views 25,815
Sessions 13,087

Social Media, Facebook Page Likes: 9,901 Instagram 2,547 followers Twitter 3,493 followers TikTok 92 followers YouTube 168 subscribers 926 views Artists | Ideas | Now Podcast 50 downloads.

Partnerships

We continue to build strong working relationships with local, national and international organisations. This year we have valued being able to deliver our festival and projects with support from partner organisations. Partners contribute in-kind support to LAAF, provide valuable network support and/or host LAAF events and projects.

New Income/Funding

Much of our increased programming and project development has been made possible by the support of existing funders Arts Council England, Culture Liverpool, Granada Foundation, Al Omar Family and QFI and PH Holt Foundation, Department of Digital, Culture, Media and Sport Culture Recovery Fund, Arts Council National Lottery Project Grants.

We forecast an increase in donations with the support of Lush UK choosing LAAF as one of their featured organisations for their charity giving pot scheme. Being back at the Palm House for Family Day provides us with the opportunity of generating donations from local traders and organisations who attend the event for promotional purposes and a valued donation from Unison.

We will be applying to Heritage Lottery Fund to generate the funds to implement a community programme researching and mapping the history of LAAF and funding from SPACE will provide us with the capacity to build an exciting Arab artist-led podcast series exploring climate emergency in Middle East, during COP27 in Egypt.

Environmental Responsibility

We were excited to see work from our 2021 festival feature as a case study by Julie's Bicycle. Our commitment to understanding how we can best manage the impact of our work on the environment is central to our event and programme planning. We have updated our policy to reflect the changes we have made and the processes we are implementing to support artists and to generate conversations and awareness of environmental emergency.

Liverpool Arab Arts Festival

Trustees' report continued

Going Forward LAAF Aims to:

- Build upon recent community work to make arts and cultural activities more accessible for local communities.
- Secure multi-year funding/income streams which will enable LAAF to develop its cultural education and community arts and participation work as part of the organisations core provision.
- Continue to support staff and board members in accessing training and development opportunities that will support LAAF dynamism and growth and stability.
- LAAF will continue with its commitment to creating awareness of environmental emergency and will build a library of online resources for artists, audiences and partner organisations.
- Grow our digital capacity for event programming and workshops aimed that are designed to develop creativity, widen geographical reach and make participation more accessible and meaningful.

Statement of Directors' responsibilities

Company law requires the directors to prepare financial accounts 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 charity for that period. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;

The trustees are responsible for keeping proper accounting records 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board on 10th November 2022 and signed on behalf of the directors by:



Tahar Qassim
Trustee

Reference and Administrative Details

Liverpool Arab Arts Festival

Charity number 1136384

A Company limited by guarantee number 07184925

The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the Independent examiner's report for the year ended 31 March 2022.

Name	Position	Dates
Afrah Qassim	Chair	
Hamdan Dammag	Vice Chair	
T Qassim MBE		
S Sullivan		resigned 1st March 2022
Ms Zoe Dolemore Lafferty		
Sarah Scally		
Layla Maghribi		appointed 15th July 2022

Method of appointment

Recruitment of new trustees is open, and focused on creating a diverse and effective Board

Registered address

The Bluecoat
School Lane
Liverpool
L1 3BX

Bankers

HSBC
99-101 Lord Street
Liverpool
L2 2AH

Independent examiner

Jane Williams MAAT

Greater Merseyside Community Accountancy Service

Beacon Building
College Street
St Helens
WA10 1TF

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 10th March 2010 as Liverpool Arabic Arts Festival and registered as a Charity on 16th June 2010.

The company was renamed Liverpool Arab Arts Festival on 21st February 2013. The governing instruments under which the charitable company operates comprise the Memorandum and Articles of Association dated 9th February 2010 together with the policies made from time to time by the Trustees.

Trustees provide governance of the organisation as unpaid volunteers. The board of trustees meets quarterly and administers the charity the board approve policy that is then implemented by the Director and the rest of the team. In addition to quarterly meetings LAAF trustees provide voluntary support to the operational team which enables the organisation to fulfil its aims and objectives.

LAAF values volunteer support and ensures the festival offers opportunities for people to gain experience in Volunteers are given the opportunity to gain experience in festival management, events production and marketing, translation, finance and general events administration.

Objects of the organisation

The objects of the charity are to advance the education of the public in Arabic arts but not exclusively by the promotion and staging of regular Arabic arts festivals and events in Liverpool and;

the advancement of the arts culture and heritage through the support encouragement and showcasing of Arabic artists and artisans.

In setting objectives and policies to achieve them, the Board give due consideration to guidance issued by the Charities Commission to ensure that such policies achieve the requirement to give public benefit.

Reference and Administrative Details**Liverpool Arab Arts Festival****Charity number 1136384****A Company limited by guarantee number 07184925****Reserves Policy**

The Trustees have reviewed cover for operational activities for three months. Based on current commitments LAAF will retain £30,000 in reserve and £10,000 to cover any exceptional cost or circumstances. Remainder of the unrestricted fund balance is allocated to festival and project running cost.

Accountant**Jane Williams****Greater Merseyside Community Accountancy Service**

Beacon Building

College Street

St Helens

WA10 1TF

Approval

This report, which has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 10th November 2022 and signed on their behalf by:

Independent Examiner's report to the trustees of Liverpool Arab Arts Festival

I report on the accounts of the charity for the year ended 31 March 2022 set out on pages 11 to 19

Respective responsibilities of the Trustees and examiner

The charity's 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. 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(5)(b) of the 2011 Act; and
- ☐ state whether particular matters have come to my attention.

Basis of independent examiner's statement

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 and to 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.


Jane Williams
MAAT
Greater Merseyside Community Accountancy Service
Beacon Building
College Street
St Helens
WA10 1TF

10th November 2022

Liverpool Arab Arts Festival
Statement of Financial Activities
(Including Income & Expenditure Account)
for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Donations and legacies	(4)	500	-	500	684
Income from charitable activities	(5)	117,272	114,622	231,894	161,853
Other incoming resources	(6)	2,003	-	2,003	1,000
Investment Income	(7)	1	-	1	1
Total incoming resources		119,776	114,622	234,398	163,538
Resources expended					
Charitable activities	(8)	115,468	133,272	248,740	123,773
Net Incoming / (outgoing) resources		4,308	(18,650)	(14,342)	39,765
Transfers between funds		-	-	-	-
Net movement in funds		4,308	(18,650)	(14,342)	39,765
Reconciliation of funds					
Total funds as at 1 April 2021		56,766	44,733	101,499	61,734
Total funds as at 31 March 2022	(8a)	61,074	26,083	87,157	101,499

The above statement includes all gains and losses recognised during the year.
All activities are regarded as continuing.
Comparative figures for the previous year by fund type are shown in Note 15.
The Notes on pages 14 to 19 form an integral part of these accounts.

Liverpool Arab Arts Festival

Charity number 1136384

A Company limited by guarantee number 07184925

Balance sheet

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current Assets				
Debtors and prepayments	(11) 10,607	-	10,607	24,117
Cash at bank and in hand	(12) 56,886	26,083	82,969	82,310
Total current assets	<u>67,493</u>	<u>26,083</u>	<u>93,576</u>	<u>106,427</u>
Current liabilities:				
amounts falling due within one year				
Creditors (due within one year)	(13) 6,419	-	6,419	4,928
Total current liabilities	<u>6,419</u>	<u>-</u>	<u>6,419</u>	<u>4,928</u>
Net Assets	<u>61,074</u>	<u>26,083</u>	<u>87,157</u>	<u>101,499</u>
Funds of the charity				
Restricted Funds	-	26,083	26,083	44,733
Unrestricted funds	61,074	-	61,074	56,766
Total Funds	<u>61,074</u>	<u>26,083</u>	<u>87,157</u>	<u>101,499</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2022

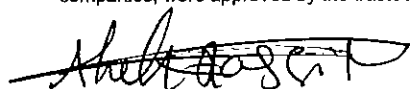
the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and

the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

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

The notes on pages 14 to 19 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 10th November 2022 and signed on their behalf by:



Afrah Qassim
Chair

Liverpool Arab Arts Festival
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 March 2022

	2022	2021
	Total	Total
	£	£
Cash flows from operating activities:		
Net income/(expenditure) per SOFA	(14,342)	39,765
Depreciation	-	-
Investment income	(1)	-
(Increase)/decrease in debtors	(5) 13,510	(9,803)
Increase/(decrease) in creditors	1,491	2,559
	<u>658</u>	<u>32,521</u>
Cash flows from investing activities		
Investment income	(6) 1	-
Net increase/(decrease in cash:	659	32,521
Total cash as at 1 April 2021	<u>82,310</u>	<u>49,789</u>
Total cash as at 31 March 2022	<u>82,969</u>	<u>82,310</u>

The notes on pages 14 to 19 form an integral part of these accounts.

Liverpool Arab Arts Festival
Notes to the accounts
for the year ended 31 March 2022

1 Basis of preparation

- These accounts (financial statements) have been prepared under the historical cost convention,
- 1.1** with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:
- (a) The Charities Act 2011
 - (b) The Companies Act 2006
 - (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102
 - (d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2015)
- 1.2** The charity meets the definition of a public benefit entity as defined by FRS 102
- 1.3** The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

2 Accounting Policies

2.1 Fund accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 8a.

2.2 Income

- (a) Income is recognised and included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where income has related expenditure (e.g. projects), the income and related expenditure are reported gross in the SOFA.
- (c) Bank interest is recognised when credited to the account.
- (d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.
- (e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

2.3 Expenditure and liabilities

- (a) Expenditure is recognised on the accruals basis.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.
- (c) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.
- (d) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Liverpool Arab Arts Festival
Notes to the accounts
for the year ended 31 March 2022

2.4 Tangible Fixed Assets

(a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £250. They are valued at cost or, if gifted, at their value on receipt.

Rates of depreciation

Building Improvements: 20% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 20% straight line basis to nil

2.5 Debtors

(a) Debtors are recognised at the settlement amount due.

(b) Prepayments are valued at the amount prepaid.

2.6 Cash

(a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Creditors

(a) Creditors 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 are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

2.8 Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities.

3 Transactions with trustees and related parties

No trustees received any expenses (note 13) during the accounting period.

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.

Liverpool Arab Arts Festival
Notes to the accounts
for the year ended 31 March 2022

4 Donations and legacies	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Donations	500	-	500	684
	<u>500</u>	<u>-</u>	<u>500</u>	<u>684</u>
5 Income from charitable activities	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Arts Council Funding	112,024	-	112,024	112,024
Culture Liverpool Investment	-	14,250	14,250	14,250
LCRCA: Generations for Change	-	12,437	12,437	16,879
Yeman In Conflict	5,248	-	5,248	2,000
Liverpool City Council: COVID Support Grant	-	-	-	10,000
University of Liverpool	-	-	-	6,700
DCMS: Cultural Recovery Fund	-	38,787	38,787	-
Arts Council: Lottery Project Grants	-	39,148	39,148	-
Qatar Foundation International	-	10,000	10,000	-
	<u>117,272</u>	<u>114,622</u>	<u>231,894</u>	<u>161,853</u>
6 Other incoming resources from charitable activities	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Box Office	2,003	-	2,003	-
Training	-	-	-	1,000
	<u>2,003</u>	<u>-</u>	<u>2,003</u>	<u>1,000</u>
7 Investment Income	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Bank Interest Received	1	-	1	1
	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>

Liverpool Arab Arts Festival
Notes to the accounts
for the year ended 31 March 2022

8a Restricted funds summary	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Culture Liverpool Investment	2,128	14,250	17,183	-	(805)
Arts Council: Lottery Grant	-	39,148	39,100	-	48
DCMS: Cultural Recovery Fund	-	38,787	38,792	-	(5)
Granada Foundation	1,386	-	1,333	-	53
LCRCA: Generations for change	16,879	12,437	22,098	-	7,218
Qatar Fdn International	19,000	10,000	14,766	-	14,234
University of Liverpool	5,340	-	-	-	5,340
	<u>44,733</u>	<u>114,622</u>	<u>133,272</u>	<u>-</u>	<u>26,083</u>

Purpose of restricted funds

Culture Liverpool contribution towards the Liverpool Arab Arts Festival.

Granada Foundation provided funding towards cultural workshops in schools.

Qatar Foundation International provided funding for schools cultural development project.

University of Liverpool funded our Yemen In conflict national project.

Arts Council Lottery Project Grants Live and Digital Project.

Department of Digital Culture, Media and Sport, Culture Recovery Fund. Safeguarding LAAF's cultural offer during Covid 19.

9 Staff Costs	2022	2021
	£	£
Gross Wages and salaries	104,342	56,073
Social security costs	4,590	1,312
Pension contributions	1,751	414
	<u>110,683</u>	<u>57,799</u>

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2022	2021
	<u>2.7</u>	<u>1</u>
No employee received emoluments of more than £60,000 during the year		

Liverpool Arab Arts Festival
Notes to the accounts
for the year ended 31 March 2022

10 Debtors and prepayments	2022	2021
	£	£
Debtors	10,607	24,117
	<u>10,607</u>	<u>24,117</u>
11 Cash at bank and in hand	2022	2021
	£	£
Current accounts	82,403	82,097
Credit card	(182)	(534)
Reserve account	705	705
Cash in hand	42	42
	<u>82,969</u>	<u>82,310</u>
12 Creditors and accruals	2022	2021
	£	£
Creditors	6,419	4,928
	<u>6,419</u>	<u>4,928</u>
13 Trustee remuneration and expenses	2022	2021
	£	£
Total amount paid	96	-
	<u>96</u>	<u>-</u>

During the period one trustee received out of pocket expenses (2021: 0)

14 Guarantees

As at 31st March 2022, 6 members had given a guarantee of £10 each in the event of the company winding-up. Total: £60 (2021: 6 members, £60)

Liverpool Arab Arts Festival
Comparative Statement of Financial Activities
(Including Income & Expenditure Account)
for the year ended 31 March 2022

16 Comparative income and expenditure by fund type

	Unrestricted Funds		Restricted Funds	
	2022	2021	2022	2021
	£	£	£	£
Income from:				
Income from donations	500	684	-	-
Income from charitable activities	117,272	124,024	114,622	37,829
Other Incoming resources	2,003	1,000	-	-
Investment Income	1	1	-	-
Total Incoming resources	119,776	125,709	114,622	37,829
Expenditure on:				
Charitable activities	115,468	105,948	133,272	17,825
Net incoming / (outgoing) resources	4,308	19,761	(18,650)	20,004
Transfers between funds	(5,041)	-	5,041	-
Net movement in funds	(733)	19,761	(13,609)	20,004
Reconciliation of funds				
Total funds as at 1 April 2021	56,766	37,036	44,733	24,729
Total funds as at 31 March 2022	56,033	56,797	31,124	44,733