

ABANDON NORMAL DEVICES

England & Wales - Charity number 1161585

Details

Other names	AND
Status	Registered
Legal form	Charitable company
Company number	06054549
Registered	2015-05-08
Register	View on the Charity Commission register

Contact

Address	Abandon Normal Devices c/o Mitchell Charlesworth 44 Peter Street Manchester M2 5GP
Phone	07511975042
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Website	http://www.andfestival.org.uk/

Activities

Objects: 1. TO PROMOTE, MAINTAIN, IMPROVE AND ADVANCE EDUCATION BY THE ENCOURAGEMENT OF FILM AND MOVING IMAGE PUBLIC EXHIBITION ACTIVITY, IN THE UNITED KINGDOM, CONDUCTIVE TO THE ADVANCEMENT OF EDUCATION;2. ANY OTHER PURPOSE FOR THE PUBLIC BENEFIT WHICH IS CHARITABLE ACCORDING TO THE LAW IN ENGLAND AND WALES WHICH THE TRUSTEES MAY DETERMINE FROM TIME TO TIME.

Activities: Film happenings, exhibitions, performances, online projects, residencies, public realm interventions and a roaming biennial festival.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£218,920	£210,466	-	-
2024-03-31	£184,406	£185,284	-	-
2023-03-31	£153,340	£192,166	-	-
2022-03-31	£232,747	£520,915	-	-
2021-03-31	£385,488	£239,230	-	-

Trustees

Name	Role	Appointed
John Herring Mr	Chair	2020-12-02
Alexander Boyes		2025-09-24
Amy Urpi		2023-07-19
Anouk Focquier		2026-02-02
Ariane Koek		2023-10-18
CLEMENCE VITTORIA APPOLONIA JEANNE REBOURG		2025-09-24
Charmian Maya Griffin		2026-02-03
Dr Nathan Jones		2023-07-19
Neriman Eser Torun		2023-07-19
Sam Bompas		2019-05-08
Samantha King		2023-10-18

ABANDON NORMAL DEVICES

England & Wales - Charity number 1161585

Accounts

COMPANY REGISTRATION NUMBER: 06054549
CHARITY REGISTRATION NUMBER: 1161585

**Abandon Normal Devices
Company Limited by Guarantee
Financial Statements
31 March 2025**

MITCHELL CHARLESWORTH
Chartered Accountants & Statutory Auditor
3rd Floor
44 Peter Street
Manchester
M2 5GP

**Abandon Normal Devices
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2025**

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Reference and administrative details

Year ended 31 March 2025

Registered charity name Abandon Normal Devices

Charity registration number 1161585

Company registration number 06054549

Principal office and registered office 44 Peter Street
Manchester
M2 5GP

The trustees

J Herring (Chair)
Z Jabbar
S Bompas
D Lander
A Urpi
E Torun
N Jones
S King
A Koek

Company secretary Louise Hargreaves

Auditor Mitchell Charlesworth
Chartered Accountants & Statutory Auditor
3rd Floor
44 Peter Street
Manchester
M2 5GP

Bankers Royal Bank of Scotland

Solicitors Brabners LLP
Horton House
Exchange Flags
Liverpool
L2 3YL

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Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2025.

Chair's report

As Chair of the Board of Trustees, it is my privilege to reflect on a year of creativity and innovation for Abandon Normal Devices (AND). A year in which we have maintained and developed our practice in curating, supporting and developing radical arts which challenge norms and foster a critical dialogue through immersive Experiences.

We can see this clearly in our work with the School of Digital Arts at Manchester Metropolitan University where we have supported the development of artists, curated experiences which have facilitated critical conversations on the environment, technology and the nature of identity and led an R&D residency in partnership with the university. You can see examples of this work across this report with other partners, and I am proud that we have been able to develop and expand ourselves into these spaces.

I think we have now found a rhythm for delivery following the embedding of a new leadership team and trustees in the previous financial year and we are beginning to see an increase in output and delivery. This will continue into the next year 25/26 as we look towards the next edition of the AND festival which will take place in Yorkshire in a location to be announced in autumn 2025.

Whilst we as Trustees remain steadfast in ensuring the organisation is well led and governed, I couldn't have been prouder of the work we have done with the executive on our Associate Board Member scheme which supports young and diverse voices to be developed and take part in the trustee board. The first two members of the scheme have completed their year and reported back that they found the experience to be of real value and we will be continuing the scheme in the coming year.

It would be remiss of me not to mention the funding environment in which we find ourselves. Competition for funds could not be tougher and 15 years of funding freezes from national bodies have taken their toll. Therefore, the work of the trustees and executive to ensure that AND is not only a viable ongoing concern but one which has the opportunity to expand in the delivery of our mission has been relentless. This hard work has borne fruit in the last year, and we will continue to develop our income streams in line with the mission of AND.

On behalf of the Board of Trustees, I would like to extend my heartfelt thanks to the staff, volunteers, collaborators, and supporters who have made this year so successful. It is your dedication and passion that breathe life into the work of AND, and we are truly grateful for your unwavering commitment.

Together, we continue to celebrate the power of art, technology, and community to inspire, educate, and innovate.



John Herring
Chair of the Board of Trustees
Abandon Normal Devices

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Trustees Report

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 March 2025 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 2022, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The company is registered as a charity under the Charities Act and its registered charity number is 1161585.

Objectives and activities

The purposes of the charity are:

- to promote, maintain, improve and advance education by the encouragement of visual art, film and moving image public exhibition activity, in the United Kingdom, conducive to the advancement of education;
- to benefit audiences by enabling and supporting the development of digital and screen practice; and
- any other purpose for the public benefit which is charitable according to the law in England and Wales which the Trustees may determine from time to time.

The vision that shapes our annual activities is the promotion of digital and screen practices and the fostering of knowledge, with a specific focus on new approaches to art-making and digital invention. This includes working with filmmakers, artists, technologists and scientists to promote, organise, present and produce varying techniques and methods of screen and digital culture.

The charity provides a platform for audiences to see and learn about these new approaches and further educate audiences and artists, in the process. AND presents, promotes, organises, provides, manages and produces cultural experiences such as screenings, exhibitions, broadcast and live performances, lectures and conferences. These are all conducive to the promotion, maintenance and advancement of screen education or to the encouragement of cultural cinema.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit: running a charity (PB2)". The trustees have always been proactive in ensuring that the activities of AND are to the benefit of the public and as a consequence have considered the guidance in employing the following strategies:

- Working with artistic talent in the UK through high quality commissions and ambitious digital productions;
 - Pioneering new forms of public engagement through exploiting the possibilities of creative media practice;
-

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Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

- Engendering connectivity across disciplines and sectors (creative industries, regeneration, education and arts);
- Growing and supporting diverse audiences for digital culture and screen-based exhibitions particularly in sites where arts and cultural engagement and production infrastructure is low;
- Encouraging young producers and artists to access new networks and platforms;
- Strengthening the foundations of the organisation through creating a mixed economy model so AND remains fleet of foot, adaptive and entrepreneurial.
- Expanding research and innovation initiatives through critical engagement programmes, fostering sector-wide innovation by translating artistic projects into actionable research, policy work, and documentation.
- Leveraging digital technology and hybrid models to broaden participation and engagement, ensuring that both local and global audiences can interact with AND's programmes and projects.
- Fostering inclusive and sustainable communities by focusing on cultural equity, community engagement, sustainability, ecological responsibility, and humanitarian advocacy.

Putting these aims and objectives into action, the charity delivers its mission through three interconnected programme areas, together forming a single charitable purpose: 1) expanding public access to digital art, 2) supporting artist development and 3) contributing to the social, ethical and environmental responsibilities of cultural production in the UK and internationally. A fourth area, focused on philanthropy and donor development, is in its early stages of implementation. This structure reflects a strategic shift outlined in AND's 2025 Business Plan and aligns programme delivery with a modular product approach designed to meet charitable objectives while responding to a changing funding landscape.

These charitable objectives are delivered through the following programme strands:

a) AND Festival

AND Festival is the organisation's flagship nomadic and site-responsive festival of digital culture. It is a nomadic, site-specific event bringing digital arts and multidisciplinary experience to regions in the North of England. The programme explores the intersections of technology, art and place through new commissions, exhibitions, performances, live events and public interventions. Delivered in rural and post-industrial sites, AND Festival centres immersive and digital experiences that challenge norms and invite public participation. Past festival locations include Manchester (2010 & 2012), Liverpool (2009, 2011 & 2013), Lancashire and Cumbria (2010 & 2011), Grizedale Forest, Cumbria (2015), Peak District National Park (2017), and Merseyside and Cheshire (2021).

Following its 2021 hybrid edition across Merseyside and Cheshire, planning is now underway for AND Festival 2026 in a new location, with programme development embedded in regional partnerships. A modular model for future editions is being designed, allowing for adaptable delivery across multiple scales and contexts, including touring and international versions. Recent groundwork includes early-stage meetings for a potential Festival 2027+, supporting AND's vision for sustained delivery across future potential NPO funding is also in development.

b) Satellite programmes (scalable, adaptable and modular projects)

Encompassing AND's year-round activity outside the Festival cycle, this strand brings together place-based commissions, national and international partnerships, artist development, and touring, providing

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

flexible formats aligned to different partners, contexts and funding/contract opportunities for the organisation, playing a central role in extending the reach, impact and income diversification of AND. This strand includes:

- Talent development: Through initiatives like Commons and Creative Associates in 2024/25, artists are supported via residencies, labs and commissions. In 2024/25, artists Keiken and Jazmin Morris joined AND's Creative Associates strand and were commissioned to develop new work with activities developed in partnership with the School of Digital Arts (SODA).
- Digital and public commissions: Recent commissions include Three Fields (international commission with partners including Fakugesi (SA) Quicksand (IN) and Arts Catalyst + Fast Familiar (UK) and funding support from British Council support; and Tatton Park (with the National Trust, Cheshire East Council and Immersive Arts support), engaging communities through digital production, XR, immersive installations and heritage-inspired art. Deep Focus (Film Lab), brought together investigative journalism, art and moving image through labs and screenings, delivered in partnership with the Centre for Investigative Journalism (CIJ). Further, Critical Acts (Performance Lectures), premiered in partnership with SODA and focused on AI, Web3 and the politics of digital worldbuilding.
- Touring and international partnerships: Projects such as Unsound/Ephemera (with support from British Council Poland), New Rhythms (Four Nations) and collaborations in Sub-Saharan Africa and India via Networked Condition (with British Council support) supporting AND's expanding global footprint. AND continues to tour commissioned works and develop partnerships across sectors including arts, heritage, science, and technology.

Notable past year round non-festival projects include Pigs Bladder Football (2012-13), Project Daedalus (2014-16), COSMOS (2015-21), Toxicity's Reach (2019-21) and The Networked Condition (2020-2023), New Networked Normal (2017-19) with partners Transmediale (Germany), STRP Festival (Netherlands), Centre for Contemporary Culture Barcelona and The Influencers (Spain); Weedweavers (2021) with Dutch partners New Emergences and Creative Industries Fund (Netherlands), New Cinema Days (2023) with School of Digital Arts and HOME (Manchester), and Impossible Perspectives (2022-2025) with Tatton Park (Cheshire).

This section also includes touring productions and both national and international partnerships, aiming to reach wider and more diverse audiences. This strand ensures ongoing engagement with global partners and the continuous development of innovative art practices. Notable international partners have included festivals like YCAM (Tokyo), Sundance Film Festival (Utah), Tribeca (New York), Transmediale (Berlin), and other partnerships with the British Council, Jodrell Bank Observatory, BFI, Barbican, Arup, National Trust, British Library, Somerset House, Canal & River Trust, Jerwood Foundation, Forestry Commission, National Parks (UK), and Local Authority partners. AND tours its commissioned work nationally and internationally, extending its reach through strategic development with new partners across various sectors. This extends reach and involves the strategic development of new partners across culture, heritage, tourism, technology, and science sectors in the UK and internationally with partners in the Netherlands, Mexico, Slovenia, Italy, Brazil, Indonesia, Germany, Sub-Saharan Africa, Argentina, and the United States.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

c) Lab and higher education programmes

This strand formalises AND's long-standing involvement in sector innovation, knowledge-sharing, and academic collaboration. This strand supports critical research and public enquiry around emerging technologies, ethics, and sustainable cultural production, bridging cultural and academic sectors, offering frameworks for co-commissioning, shared research and applied learning. Recent programmes in development include n-space, a new R&D partnership with Somerset House Studios, position papers contributions with British Council and Serpentine Gallery, R&D programmes in with SODA, Lancaster University and Liverpool John Moores University and other in early stage. This strand now includes a new internal research initiative, currently in pilot phase with academic partners, aimed at supporting interdisciplinary practice, knowledge exchange, and research-led programming. A dedicated framework for this work will be publicly announced under a new banner later in the year.

d) Philanthropy and donor development (in development)

A new strategic strand, philanthropy and donor development aims to diversify AND's income beyond public and project-based funding. Work is underway to design an integrated giving strategy including Individual and grassroots giving campaigns aligned to key programme moments; Major donor cultivation strategies; applications to trusts and foundations. This strand complements AND's mission-led activity, ensuring long-term resilience and enabling the organisation to invest in new infrastructure, commissions, and capacity-building. This area is currently in early-stage development, with a values-led philanthropic strand being piloted through a supporters scheme and low-volume major donor model, designed to build long-term community investment in AND's mission without compromising curatorial independence or increasing operational overhead.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance (executive report)

AND continues to support artists through residencies, new commissions, exhibitions and development opportunities creating space and time to develop new ideas and artworks. 2024/25 has marked a year of consolidation and forward motion following a leadership transition of 2023. With the new executive team now fully embedded in 2024/25 AND successfully returned to programme delivery while simultaneously advancing strategic priorities and securing vital funding for the organisation's future.

A major milestone was securing core funding to deliver AND Festival 2026 (successful ACE Project Grant Touring application and match funding from touring partners). This funding unlocks the next phase of festival planning into delivery. While this initial funding has been secured AND is now actively leveraging this position to build further partnerships and Festival programme through additional investment.

Alongside this, the organisation secured additional funding to support programme growth, including a £50k award through the Immersive Arts (Expand cohort) and British Council's International Collaboration Grant towards new programmes. Throughout the year, AND has continued delivering NPO backed programmes, reactivating public-facing activity while expanding artist development and audience engagement. Highlights include artist showcases at Modal Gallery in partnership with SODA, and the ongoing "Impossible Perspectives" commissions in Tatton and Barnsley, as well as "Critical Acts", "Deep Focus" and "The Networked Condition".

This period also saw progress in AND's positioning work, as we engaged in wider sector advocacy and research through partnerships with organisations including the British Council, Michigan Central and Serpentine.

Internally, AND has focused on building the infrastructure required for the next stage of growth. A new freelance Communications Manager was brought in to increase visibility and engagement and support growth across AND's digital channels. Additionally, the organisation transitioned to a remote-working model.

We have also made key strategic developments, including a full business model review (now taking place on a yearly basis) supported by IDS and FSC working groups. The outcome is a tiered programme structure that places AND Festival at the centre of our future NPO strategy, with complementary strands in income diversification, donor development and sector research. This approach is informing preparations for the potential future ACE NPO 2027+ applications.

While there are still challenges to navigate—including the delivery of AND Festival 2026 and continued pressures on sector funding—AND closes 2024/25 in a position of increasing momentum and fundraising alignment.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Live projects and programme strands delivering or in development during 2024/25 include:

Impossible Perspectives

XR production strand exploring digital heritage, immersive technology and site-based practice across two major strands:

- Impossible Perspectives: Tatton

An XR commission project reimagining the Canaletto archives at Tatton Park, Cheshire, in partnership with the National Trust and Cheshire East Council. The project includes public engagement workshops, a co-commission, and site-specific immersive installation. In 2024/25, commissioned artists developed large-scale works including a major lakeside installation, with pre-production, permissions and environmental planning underway. Supported by Immersive Arts' EXPAND programme; a public exhibition is planned for 2026.

- Impossible Perspectives: Three Fields (formerly IP Lab Barnsley)

A remote international artist lab engaging partners across the UK, India, and South Africa (Fast Familiar, Arts Catalyst, Quicksand, Fak'ugesi). This strand is supported by the British Council International Collaboration Grant and incorporates The Networked Condition, AND's long-running environmental research project. Activities include artist residencies, research case studies, sustainable production toolkits, and public showcases in three countries.

The Networked Condition

A research-led platform addressing the environmental impacts of digital cultural production. Originally developed with Fast Familiar and Arts Catalyst, the project continues through the British Council-supported Three Fields programme. New international partners and case study development are underway, alongside expanded toolkits to support low-carbon creative practices.

Commons (formerly Summer School / Unseen Futures Fellowship)

A residency and development programme for early to mid-career artists exploring intersections of code, art, and theory. In 2024/25, exhibitions with Keiken and Jazmin Morris were confirmed at Modal Gallery, SODA (MMU). The programme includes labs, community workshops and artist showcases, building long-term partnerships with SODA and new academic collaborators.

Deep Focus (formerly New Cinema Days)

A development lab and screenings initiative bridging investigative journalism and artist-led film practice. Delivered in partnership with the Centre for Investigative Journalism (CIJ), the 2024/25 programme included continued mentoring, evaluation and peer sessions with its first artist cohort. A public screening event and new commissioning framework are in development.

Critical Acts (formerly Web3 Ecologies)

AND's sector-facing event series blending research, performance, and new media to address pressing digital culture themes. The first edition in October 2024 was delivered in partnership with SODA, with

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

new commissions by artists including Nina Davies and David Blandy. A second edition is under discussion with Lancaster University as a research-led lab event on AI and place for 2025/26.

Critical Acts x Lancaster University

Following the success of the Critical Acts pilot in October 2024 AND has initiated a partnership with Lancaster University to develop a new iteration of the programme as a research-led lab event exploring AI and place. A £5k budget has been confirmed by the university, with co-design and programme planning underway for delivery in 2025/26.

Creative Associates

A rolling artist development scheme supporting research-led practice and curatorial co-design. 2024/25 concluded activity with the 2023/24 cohort (Keiken and Jazmin Morris), with briefs developed for a new cohort launching in 2025/26. Outputs from Creative Associates inform AND's curatorial strategy, festival programming and sector engagement.

Wild Natures

A co-creation and artist support project exploring criminal and environmental justice from the perspective of young people. Led by artist Hwa Young Jung and aligned with the Creative Associates model, the project remains in development pending further funding and partner engagement.

Unsound / Ephemera / British Council Poland 2025

An international co-commission supported by British Council Poland for the UK/Poland Season 2025. Originally planned for Ephemera Festival in Warsaw, the programme has evolved to include a larger music stage co-curated by AND and Unsound. Artist changes delayed the original plan, but revised concepts are in motion with delivery confirmed for spring 2025.

AND Festival 2026

Fundraising and strategic planning are underway for the next edition of AND Festival. A successful ACE Project Grant Touring application has secured core production funding. Early-stage R&D continues with local partners.

n-space (Somerset House Studios)

A new 18-month research lab exploring curatorial innovation and cross-sector collaboration. Led by Somerset House Studios and including partners such as the British Council, Goldsmiths, and SODA, AND is contributing to programme design and co-selecting a research fellow. The initiative supports deeper engagement with research-led practice and infrastructure development across art and technology.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

This table gives an overview of 2023 - 24 activity:

Activity	Events	Commissions	Artists	Participants	Active Audiences	Ambient Audiences
Broadcast / Share	/	/	/	/	/	147,871
Labs	1	/	7	7	/	/
Workshops	3	/	12	51	/	/
Live Event	1	3	4	/	25	/

AND Festival (executive update)

AND produces, develops, and stages the UK's largest nomadic festival of new media arts. While the festival has historically followed a biennial rhythm, in practice it has shifted between one-, two-, and more recently five-year gaps between editions. These fluctuations reflect the complexity of delivering a large-scale, site-specific programme that relocates with each edition, as well as external challenges such as leadership transitions and the global pandemic. Unlike fixed site festivals AND does not operate from a single blueprint or permanent venue. Each edition requires time to build trust, develop infrastructure and embed within new local contexts. For this reason, the executive team is now working towards a more sustainable cycle of every two to three years aligned with potential future NPO reporting cycles and allowing the necessary time to foster meaningful partnerships and create ambitious, responsive work.

Past hosts have included: 2015 with the Forestry Commission at Grizedale Forest, Cumbria; 2017 in Castleton, with the Peak District National Park and National Trust; and 2021 on waterways and docklands surrounding the Manchester Ship Canal and Mersey River in partnership with Culture Liverpool, Imagine Wirral, Culture Warrington, The Daniel Adamson Preservation Society, and Mersey Travel.

Following extensive research and partnership development in South Yorkshire over the past two years, 2024/25 marked a significant step forward in realising the 10th edition of AND Festival, due to launch in 2026. This year, AND successfully secured Arts Council England Project Grant Touring Fund, unlocking core production support for the 2026 edition and enabling the transition from research and planning into production. Fundraising and development will continue across all programme strands, with additional bids and conversations underway to support further site-specific work and engagement activities.

AND Festival 2026 will take place in South Yorkshire (exact location, dates and themes TBA - embargoed). Working in close collaboration with the local authority AND has identified a series of anchor sites with each location offering opportunities to reimagine how digital artworks intersect with heritage, place and public life.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

The 2026 edition will comprise five core strands: four new XR commissions; a series of public performances under the banner Critical Acts; site-responsive screenings developed through Deep Focus; a one-day public symposium; and a mobile makerspace and digital skills strand to support hands-on learning and creative development for younger audiences. Touring plans are also in place to present these new commissions across four further locations in the North.

Through this work AND continues to develop a unique methodology that brings together artistic research, place-based commissioning and strategic partnerships across sectors. In 2024/25, the executive team decided to centre the festival as the organisation's flagship product, aligning its artistic and curatorial significance with AND's long-term business model. This approach recognises the festival as a key driver of brand visibility, cultural relevance and income diversification. The festival's legacy and impact remain core to how AND is perceived by audiences, funders and peers. Importantly, festivals offer AND a distinct infrastructure for innovation: time-bound, high-impact public frameworks that bring art, technology and place into critical dialogue. Unlike static or commercial models of R&D, festivals create permissive spaces for experimentation and collective engagement, making innovation legible to the public and policymakers alike. The groundwork laid this year positions the 2026 edition as a cultural event and as a strategic investment, rebuilding AND's value across profile, partnerships and financial resilience, while championing a model of innovation grounded in public benefit, interdisciplinary exchange and long-term place-based impact.

Talent Development

Artist support remains central to AND's organisational aims. Across 2024/25, all programme strands have continued to embed talent development, offering artists space, time and curatorial support to experiment with emerging technologies and work in unfamiliar contexts. From international residencies to public commissions and labs AND continues to provide critical opportunities for early and mid-career artists to test ideas and grow ambitious new work through interdisciplinary production environments.

Key projects such as Impossible Perspectives, Deep Focus and the Creative Associates scheme have centred artist care and co-development. Through these, artists have accessed tailored support, from R&D fees and producer mentorship to technical resources and exhibition platforms. Work has also continued on programmes delivered in partnership with academic and civic partners, including Modal Gallery/SODA and the British Council, which have expanded the reach and ambition of AND's talent pathways (e.g. facilitating artist access to virtual production studio facilities with SODA/MMU).

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Year ended 31 March 2025

Digital Distribution

In 2024-25 AND's broadcast figures reached 147,871 people via website, social media, video streaming platforms, podcasts, and newsletters. 75,000 users visited the AND website in comparison to 15,000 users in 2023-4. The increase in visitor numbers reflects a return to regular programming, as well as ongoing investment in digital communications and the appointment of a Digital Content and Communications Manager. The growth is encouraging and aligns with the executive's expectations for a year focused on strategic development and increased visibility.

We saw 49% of online visitors in 2023-24 registered in the UK (57% in 23-24), with 13% from the US (11.5% in 23-24) and 38% spread across the world (31.5% in 23-24), with other countries including Germany, China, India, Netherlands, France, Italy, Belgium and Spain. AND slightly exceeded the percentage of visitor numbers from overseas compared to the last financial year reflecting the continued interaction with international artists and reaching their wider networks across the globe.

Partnerships and Sector leadership

Partnership development remains central to AND's delivery model, enabling cross-sector collaboration, geographic reach, and long-term resilience. In 2024/25, AND deepened relationships with key programme partners, while actively establishing new strategic, advocacy and funding collaborations that will inform the next phase of festival and NPO activity.

Programme delivery was made possible through close collaboration with:

- National Trust (Cheshire) and Cheshire East Council (Impossible Perspectives at Tatton Park)
- Barnsley Metropolitan Borough Council
- School of Digital Arts, Manchester Metropolitan University (ANDxSODA exhibitions and residencies)
- Centre for Investigative Journalism (Deep Focus film lab)
- Fast Familiar, Arts Catalyst, Fak'ugesi Festival (South Africa), and Quicksand (India) (Networked Condition, British Council International Collaboration Grant)
- Somerset House Studios, Goldsmiths, UAL Creative Computing Institute, and SODA (n-space R&D residency)
- Unsound and Ephemera Festival (Poland) (British Council-supported sound co-commission)
- Right Up Our Street, Mediale, Full of Noises and Wigan Council (Touring programmes)
- Lancaster University (Critical Acts collaboration in development)
- Liverpool John Moores University (ongoing sector relationship and exploratory discussions)
- This year also marked AND's first successful award from Immersive Arts, a new national funder supporting innovation in immersive production, enabling further development of the Tatton strand.

In parallel, AND extended its advocacy presence across the sector, contributing to the British Council advocacy, participating in the Serpentine's roundtables, and joining a high-level panel at Michigan Central in Detroit to support the launch of an artist residency programme.

AND continues to shape the future of digital and screen-based art through its commitment to artistic experimentation and interdisciplinary collaboration. In 2024–25, the organisation deepened its focus on critical research and innovation practices, with particular attention to how artistic methodologies can generate new insights across culture, technology and society.

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Year ended 31 March 2025

This year has seen behind-the-scenes work to develop a research-led strand within AND's modular programme offer, with activity focused on testing scalable models for sector-facing R&D, academic partnerships, and interdisciplinary exchange.

Equality and Diversity

AND continues to build on the recommendations across HR, artists development and programme from the significant EDI work carried out in 2021/22. This is an ongoing piece of work which informs our strategic work and day to day operations. 2024-25 specifically focused on artist development supporting practitioners underrepresented in the sector. After an evaluation process the Associate Board Members programme (12-month development programme providing greater access to training opportunities to those underrepresented on cultural boards) will be delivered again to add further diversity and richness of perspective to the organisation. In December 2025 the bi-annual board sub-group People & Culture was established with its first meeting. This subgroup has been established to support the organisations EDI and Sustainability work.

Environmental Sustainability

AND is committed to best sustainable policy and practice. We are actively working to re-imagine and model ways that we can adapt to sustainable practices internally as well as with the creatives and individuals we work with internationally. We will continue to do what is possible to enable dialogue and expression about the effects of the emergency and the changes that are needed to support the growth of the planet.

In 2024 we were successful in receiving funding from the British Council International Collaboration Grant to build upon and develop learning from The Networked Condition strand of work. This research-led programme explores the often-hidden environmental impact of the creation and delivery of artworks using digital technology. The British Council funding supports Three Fields with original NC partners Arts Catalyst and Fast Familiar alongside a cohort of international partners and artists including Fak'ugesi African Digital Innovation Festival (South Africa) and Quicksand (India). Collaboration focuses on environmental impacts of digital cultural production and international collaboration through the delivery of a series of labs and creation of an online artwork.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Self-Evaluation

All significant programmes of AND's activity are supported by an independent evaluation programme. We work with highly experienced evaluator Helen Corkery to deliver a detailed evaluation framework and capture baseline data against the project's aims and objectives. The framework has been developed over the last decade and allows AND to analyse year-on-year results, ensuring we learn from our experience to continually develop and improve our performance. The evaluation includes:

Measuring online reach (audience interactions on social media, press and blogger reviews, website analytics), Audience attendance and behaviour (on-site and online evaluation surveys), and Volunteer feedback (online survey), Partner feedback (telephone interviews, online survey), and Artist feedback (telephone interviews, online survey)

We undertake comprehensive evaluation of AND's programmes, providing a detailed picture of audience engagement, behaviour, and reach (geographically, demographically and in low engaged communities). The evaluation also informs our development and future working practices and is shared with partners to develop their practice.

Increased Resilience

There is an increasing need for any cultural organisation reliant on public sector funding to develop alternative models for generating unrestricted income. In 2023–24 AND drew on the expertise of its Trustees through the creation of an Income Diversification Sub-Committee. The Board now reflects a broader range of experience across strategy, commercial innovation, programming and partnerships, bringing fresh perspectives to the organisation. We continue to seek ways to further strengthen and diversify the Board.

AND is currently in its second consecutive year of operating under a planned financial deficit, with the shortfall reduced from £40k to £20k. This is a strategic decision by the executive to continue investing in programme delivery — avoiding stagnation at a moment of sector-wide contraction — while also addressing legacy commitments from delayed activity in previous years.

While there is heightened risk and ongoing pressure on resilience, the organisation is actively managing these challenges. Through prudent planning and continued investment in cultural programmes AND is positioning itself to weather a difficult climate while remaining future-focused and ambitious.

The organisation is thankful for the skills and commitment of its staff and for the support of its board of Trustees, and to continue to plan an exciting future.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Financial review

The Trustees continue to adopt a prudent and risk-aware approach to AND's financial management, recognising both current pressures and future uncertainties in the sector.

A historical reserves target of £100,000 was set several years ago to provide a financial buffer against income timing gaps, operational interruptions, and unplanned emergencies.

We are pleased to report that this target was modestly exceeded at year-end 2024-25, with unrestricted reserves of £104,077. This is a positive position, but Trustees remain mindful that this level of reserves can quickly erode in the face of income shortfalls or cost pressures.

Recognising the evolving operating environment, the Trustees —working closely with the Chief Executive and Executive Director— will formally review the organisation's Reserves Policy in early FY 2025/26. This will include:

- Confirming or adjusting the target reserve level (currently £100k).
- Introducing early warning triggers (e.g. if reserves fall below £60k).
- Establishing a minimum liquidity floor (e.g., £45k), below which immediate mitigation plans would be enacted.

Current forecasts suggest unrestricted reserves may fall to between £80k and £90k by March 2026, driven by planned programme investment and leadership transition costs.

Income in 2024–25 exceeded 2023–24 levels, supported by successful project fundraising and continued efforts to secure future programme income. However, the broader funding landscape remains difficult:

- The cost-of-living crisis continues to affect artists, freelance workers, and partners
- ACE has confirmed AND's NPO extension to March 2027, but full funding allocations and levels for that period are yet to be released and confirmed respectively.
- Further detail about the 2027–30 NPO investment programme is expected later in 2025, but no formal guidance or timelines have been issued at this stage.

AND's ongoing reliance on ACE as the primary funder of core operating costs remains a material single-funder risk. This risk is partially mitigated by AND's track record of project fundraising and the continued work on income diversification—though Trustees acknowledge that diversifying core funding remains a medium-term challenge.

Total expenditure on charitable activities in 2024-25 was £191,750 (2023/24: £171,738), of which £173,273 was unrestricted and £18,477 was restricted. The year-end result was a £42,539 unrestricted deficit, offset by a £50,993 restricted fund surplus, leaving total reserves at £171,888 (up from £163,434 in 2023-24). AND's cash position improved to £164,662 (down from £172,197), though this reflects the retention of restricted funds for delivery in Q1 of FY25/26.

Liquidity is monitored through monthly cash flow forecasting, alongside quarterly budget re-forecasting led by the Chief Executive and reviewed by the Finance Sub-Committee. The organisation remains below the VAT registration threshold, but this will continue to be tracked to avoid any unexpected liabilities.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

The following risk management measures remain active:

- Scenario planning for different ACE funding outcomes
- Quarterly re-forecasting of income and expenditure
- Continued linking of major expenditure to confirmed income
- Ongoing development of grant and donor pipelines to support future income diversification

Given these controls, and with current liquidity levels, the Trustees believe it remains appropriate to prepare the accounts on a going concern basis, but will remain vigilant around income volatility, public funding risk, and cost pressures during FY25/26.

Structure, governance and management

Governing Document

AND is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1 January 2007, as amended by special resolutions dated 8 September 2014 and 1 May 2015. It was registered as a charity with the Charity Commission with effect from 1 May 2015.

Members of the Company

Membership of the company is only open to those who are or are about to be appointed as Trustees/Directors of the company. A person ceases to be a member of the company when they cease to be a Director/Trustee. The liability of the members is limited, and they guarantee to contribute £1 if the company is dissolved either whilst a member or within one year of ceasing to be a member.

Appointment of Trustees

The Trustees (other than co-opted Trustees) are appointed by the members at the AGM for an initial period of three years and are eligible to be re-appointed for a further three years. After that they must have been out of office for at least a year before they are eligible for appointment again, unless in exceptional circumstances there is a resolution approving a reappointment by the current Trustees.

The Trustees have the power to co-opt up to two Trustees, but co-opted Trustees only hold office until the next AGM. Each Trustee signs a Letter of Agreement and Code of Conduct outlining their responsibilities to the Charity.

Trustee induction and training

All new Trustees are provided with key governance documents, including Articles of Association, accounts, current business plan and up to date trustee guidance documents from the Charity Commission. In addition, they meet the Director and Chair to be appraised of the Charity's current programme of activities and key issues.

The Trustees normally have an annual away day to review the past year's work and achievements and to consider the main strategic issues facing the organisation in the coming period. The last session took place in Autumn 2021. The next away day is scheduled to take place during the 2025/26 financial year.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Organisation

There are currently nine Trustees of the charity, and they work closely with the Director team to ensure sound legal and financial governance. The Chair, John Herring, meets the Chief Executive once a month to address key issues facing the organisation and business development, but the day-to-day running of the organisation sits with the Director team. The Board meets four times a year and gives regular feedback on funding applications and the artistic programme, contributes to yearly business planning sessions and reviews the organisation's risk register.

A Finance sub-committee chaired by the Treasurer and comprising two other Trustees, including AND's Chair, plus AND's Chief Executive, Executive Director and Finance Manager, meets prior to each full Board meeting to review financial matters, including the latest monthly management accounts and the organisation's risk register. The sub-committee subsequently reports formally to the full Board. This is further supported by an Income Diversification working group, attended by staff and Trustees, investigating alternative approaches to income for AND. An additional People & Culture working group was established in Autumn 2024 and will continue to meet bi-annually.

Related parties and co-operation with other organisations

The Company's Directors are also the Charity's Trustees for the purposes of Charity Law. None of AND's Directors/Trustees received remuneration from their work with AND. Trustee payments are approved and monitored by the Chair and Treasurer and quarterly Finance sub-committee meetings. All Company Directors give their time freely. Any connection between a Trustee or senior manager of the Charity with a production company, performer, or exhibitor, is disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party.

Key management personnel, pay policy for senior staff

The senior management team acts as the executive in charge of managing and running the organisation on a day-to-day basis.

The senior managers of AND during the year were:

Chief Executive	T Lopez-Sendon
Executive Director	L Hargreaves
Creative Director	O Danmole

The staff salaries are set by benchmarking across the sector, ensuring the salary levels reflect the responsibilities and skill levels relevant to the post. There is an expenses policy laid out for the organisation which includes rates and standards accepted for reimbursement in the UK and abroad. AND has a policy in place which provides guidelines and establishes procedures for employees incurring travel, entertainment, and related expenses whilst on Company business.

The pay of the senior staff is reviewed annually by the Board of Trustees.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Risk Management

A detailed risk register has been created for the strategic, creative, operational, and financial management of the charity, which includes monitoring shortfall or cuts in funding, the inability to raise funds, internal and external fraud, and inconsistently applied finances. This is reviewed initially by the Finance sub-committee and reported to quarterly Board meetings and there is an annual review of the principal risks and uncertainties that the Charity faces alongside the annual business plan and budget reviews. AND has also established policies, systems, and procedures to mitigate those risks identified. And is undertaking a review of the Risk Register with trustee Amy Urpi due to be completed in Q2 of the 25/26 financial year.

The Trustees review the major risks that could impact on AND quarterly, the main 2023-24 risks identified were:

Risk	Mitigation
STRATEGIC - Sustaining salaries at a competitive rate including pension increases. Minimum wage increases	Salary increases phased approach across Business Plan lifespan. Consider job shares / shared services with other cultural organisations.
POLITICAL - Loss in Local Authority funding / or strategic funds for AND Festival 2024 due to Brexit/Covid/Transition	Continued advocacy to senior policy makers. Engagement in wider city agendas. Build loyalty and engagement. Upkeep of close relationships with delivery teams within local authorities.
OPERATIONAL - Capacity of the staff teams cannot match the levels of activity required by the organisation, affecting staff morale and wellbeing, leading to illness and departures.	Scope new projects/programmes to assess organisational impact. Prioritise to do less to greater effect. Greater oversight of scheduling to prevent 'bottlenecks'. Ensure festival activity and resourcing are appropriately matched.
FINANCIAL - Festival income target not met, unable to raise strategic funds	Review the Festival budgets, and monitor spend. Offer sponsorship packages at all levels. Work in locations and in partnership with organisations who have match.
FINANCIAL - Inability to attract new project partners and co-producers	Regular review of yields and attendance figures against trends in previous years. Programme balance / what is different and topical
FINANCIAL - Rapid / Dramatic increase in the rate of inflation resulting in salaries not reflecting cost of living	Assess salary budgets considering predicted inflation and escalating costs. Reduce expenditure where possible and maintain/increase contingencies.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Operational adaptations

With the introduction of two of the Directors being based in London - AND reduced core staff based in Manchester the organisation has moved to remote working to reduce overheads on co-working space. A monthly in person working day continues to take place in Manchester with the full team in attendance. This is under continued review with in-person co-working space being scoped in Barnsley where significant programme delivery is due to take place during 25/26.

Volunteers

The recruitment of volunteers, training and support includes adherence to an expenses policy which can be adapted based on where events are taking place and the distance volunteers need to travel. There is a Volunteer Policy which includes rates and standards accepted for reimbursement to volunteers in the UK and abroad. AND's expenses policy provides guidelines and establishes procedures for volunteers incurring travel, entertainment, and related expenses whilst on AND business.

Trustees' responsibilities statement

The Trustees, who are also Directors for the purposes of Company Law, are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the 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 the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

select suitable accounting policies and then apply them consistently;

observe the methods and principles in the applicable Charities SORP;

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

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

So far as they are aware, there is no relevant audit information of which the charity's auditor is unaware;
and

they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 09 July 2025 and signed on behalf of the board of Trustees by:



J Herring (Chair)

Trustee

Registered Office address

44 Peter Street

Manchester

M2 5GP

Abandon Normal Devices

Company Limited by Guarantee

Independent Auditor's Report to the Members of Abandon Normal Devices

Year ended 31 March 2025

Opinion

We have audited the financial statements of Abandon Normal Devices (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Abandon Normal Devices

Company Limited by Guarantee

Independent Auditor's Report to the Members of Abandon Normal Devices

(continued)

Year ended 31 March 2025

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Abandon Normal Devices

Company Limited by Guarantee

Independent Auditor's Report to the Members of Abandon Normal Devices

Year ended 31 March 2025

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 147 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the sector, control environment and the organisation's performance;
 - the organisation's own assessment of the risks that irregularities may occur either as a result of fraud or error;
-

Abandon Normal Devices

Company Limited by Guarantee

Independent Auditor's Report to the Members of Abandon Normal Devices

Year ended 31 March 2025

- the results of our enquiries of management and Trustees of their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the organisation's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: (i) The presentation of the charitable company's Statement of Financial Activities, (ii) the charitable company's accounting policy for revenue recognition, (iii) the classification of restricted funds in the financial statements, and (vi) the management override of controls. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the organisation operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Charities Act, the Charities (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice - 'Accounting and Reporting by Charities' issued by the joint SORP making body.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty. The key laws and regulations we considered in this context included employment law, health and safety at work, GDPR, and the UK Companies Act and Charities SORP.

Audit response to risks identified

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
 - enquiring of management and the Trustees concerning actual and potential litigation and claims;
 - performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
-

Abandon Normal Devices

Company Limited by Guarantee

Independent Auditor's Report to the Members of Abandon Normal Devices

Year ended 31 March 2025

- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant; and
- in addressing the risk of fraud through management over-ride of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed



Date: 28/08/2025
Alison Buckley (Senior Statutory Auditor)
For and on behalf of
Mitchell Charlesworth
Chartered Accountants & Statutory Auditor
3rd Floor
44 Peter Street
Manchester
M2 5GP

Abandon Normal Devices

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		2025		2024	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	–	25,000	25,000	3,978
Charitable activities	6	137,484	44,470	181,954	179,778
Other trading activities	7	11,855	–	11,855	650
Investment income	8	111	–	111	–
Total income		<u>149,450</u>	<u>69,470</u>	<u>218,920</u>	<u>184,406</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	18,716	–	18,716	13,546
Expenditure on charitable activities	10,11	173,273	18,477	191,750	171,738
Total expenditure		<u>191,989</u>	<u>18,477</u>	<u>210,466</u>	<u>185,284</u>
Net income/(expenditure) and net movement in funds		<u>(42,539)</u>	<u>50,993</u>	<u>8,454</u>	<u>(878)</u>
Reconciliation of funds					
Total funds brought forward		146,616	16,818	163,434	164,312
Total funds carried forward		<u>104,077</u>	<u>67,811</u>	<u>171,888</u>	<u>163,434</u>

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 31 to 44 form part of these financial statements.

**Abandon Normal Devices
Company Limited by Guarantee
Statement of Financial Position
31 March 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	19	–	458
Current assets			
Debtors	20	30,602	1,762
Cash at bank and in hand		164,662	172,197
		<u>195,264</u>	<u>173,959</u>
Creditors: amounts falling due within one year	21	23,376	10,983
Net current assets		<u>171,888</u>	<u>162,976</u>
Total assets less current liabilities		<u>171,888</u>	<u>163,434</u>
Net assets		<u>171,888</u>	<u>163,434</u>
Funds of the charity			
Restricted funds		67,811	16,818
Unrestricted funds		104,077	146,616
Total charity funds	22	<u>171,888</u>	<u>163,434</u>

These financial statements were approved by the board of trustees and authorised for issue on 09 July 2025, and are signed on behalf of the board by:



J Herring (Chair)
Trustee

Abandon Normal Devices
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income/(expenditure)	8,453	(878)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	458	741
Other interest receivable and similar income	(111)	–
Interest payable and similar charges	1,688	1,539
Accrued expenses	2,561	248
<i>Changes in:</i>		
Trade and other debtors	(28,840)	5,900
Trade and other creditors	9,832	(9,192)
Cash generated from operations	(5,959)	(1,642)
Interest paid	(1,688)	(1,539)
Interest received	111	–
Net cash used in operating activities	(7,536)	(3,181)
Net decrease in cash and cash equivalents	(7,536)	(3,181)
Cash and cash equivalents at beginning of year	172,197	175,378
Cash and cash equivalents at end of year	164,661	172,197

The notes on pages 31 to 44 form part of these financial statements.

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 44 Peter Street, Manchester, M2 5GP.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

Abandon Normal Devices meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future on the following basis:

2024-25 is the third in the three year ACE NPO funding period (April 2022 - March 2025). Arts Council England have agreed to extend the NPO funding period by a further year to March 2027.

The current free reserves (unrestricted funds not invested or otherwise designated) stand at £104,077 (2024: £146,616), and are thus more than sufficient to cover 6 months' ordinary running costs for the organisations (staff and non-project costs).

Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

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

Significant judgements

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies have had no significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 and section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Foreign currency

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including the costs of performances, exhibitions and other educational activities undertaken and those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Support costs are those functions that assist the work of the charity but do not directly relate to charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charity's artistic programmes and activities. All these costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Abandon Normal Devices is not registered for VAT and therefore all VAT incurred on expenditure is irrecoverable. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

Individual fixed assets costing less than £500 are written off in the year.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Defined contribution scheme

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

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.

Cash at bank and in hand

Cash at bank and cash in hand include cash in hand and deposits held at call with banks.

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.

4. Limited by guarantee

AND is a private company limited by guarantee incorporated in England and Wales and has no share capital. The registered office is at 44 Peter Street, Manchester, M2 5GP. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Grants			
Grants from Trusts & Foundations	–	25,000	25,000
	–	25,000	25,000

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	25	–	25
Grants			
Grants from Trusts & Foundations	–	3,953	3,953
	<u>25</u>	<u>3,953</u>	<u>3,978</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Box Office income	–	–	–
Arts Council England (North West) - NPO funding	137,484	–	137,484
British Council - Poland	–	44,470	44,470
	<u>137,484</u>	<u>44,470</u>	<u>181,954</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Box Office income	462	–	462
Arts Council England (North West) - NPO funding	137,484	–	137,484
BFI	–	3,000	3,000
British Council - Poland	–	12,500	12,500
Cheshire East Council	–	26,332	26,332
	<u>137,946</u>	<u>41,832</u>	<u>179,778</u>

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Other fees	11,855	11,855	650	650

8. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	111	111	–	–

9. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Donations	18,716	18,716	13,546	13,546

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Charitable activities	97,829	18,477	116,306
Support costs	75,444	–	75,444
	<u>173,273</u>	<u>18,477</u>	<u>191,750</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	76,646	40,823	117,469
Support costs	54,269	–	54,269
	<u>130,915</u>	<u>40,823</u>	<u>171,738</u>

Costs other than direct project or festival costs are shown as part of support costs. See analysis in note 12.

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Charitable activities	116,307	42,837	159,144	157,714
Governance costs	–	32,607	32,607	14,024
	<u>116,307</u>	<u>75,444</u>	<u>191,751</u>	<u>171,738</u>

12. Analysis of support costs

	Total 2025 £	Total 2024 £
Staff costs	11,434	15,188
General office	12,744	11,952
Finance costs	1,688	1,539
Governance costs	32,606	14,023
Storage	1,440	1,440
Travel & accommodation	8,091	2,108
Depreciation	458	741
Management accounting & payroll	5,934	5,639
Other legal & professional costs	1,048	1,638
	<u>75,443</u>	<u>54,268</u>

13. Governance costs

	2025 £	2024 £
Wages & salaries	20,850	4,733
Accountancy & audit fees	8,800	8,600
Legal & other professional fees	92	40
Board expenses	2,864	650
	<u>32,606</u>	<u>14,023</u>

14. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>458</u>	<u>741</u>

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

15. Auditors remuneration

	2025	2024
	£	£
Fees payable for the audit of the financial statements	7,200	6,600

16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Salaries and wages	106,543	96,565
Social Security costs	4,411	3,310
Pension costs	2,389	1,898
	<u>113,343</u>	<u>101,773</u>

The average head count of employees during the year was 4 (2024: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
Number of staff	3	3

No employee received employee benefits of more than £60,000 during the year (2022: Nil)

Key Management Personnel

The key personnel of the charity comprise the trustees, the director, the executive director and the senior producer. The total employee benefits of the key management personnel of the charity were £93,582 (2024: £85,077).

17. Trustee remuneration and expenses

No trustee received payment for professional or other services supplied to the charity (2024: £nil). No other charity trustee was paid or received any remuneration or other benefits from employment with the charity or a related entity in the year (2024: £nil).

Trustee expenses of £nil have been incurred in the year in relation to travel and refreshments (2024: £824.42)

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Prior year statement of financial activities

	Unrestricted funds £	Restricted funds £	2024 Total funds £
Income and endowments			
Donations and legacies	25	3,953	3,978
Charitable activities	137,946	41,832	179,778
Other trading activities	650	–	650
Total income	<u>138,621</u>	<u>45,785</u>	<u>184,406</u>
Expenditure			
Expenditure on raising funds:			
Costs of raising donations and legacies	13,546	–	13,546
Expenditure on charitable activities	130,915	40,823	171,738
Total expenditure	<u>144,461</u>	<u>40,823</u>	<u>185,284</u>
Net income/(expenditure) and net movement in funds	<u>(5,840)</u>	<u>4,962</u>	<u>(878)</u>
Reconciliation of funds			
Total funds brought forward	152,456	11,856	164,312
Total funds carried forward	<u>146,616</u>	<u>16,818</u>	<u>163,434</u>

19. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2024 and 31 March 2025	<u>5,544</u>
Depreciation	
At 1 April 2024	5,086
Charge for the year	458
At 31 March 2025	<u>5,544</u>
Carrying amount	
At 31 March 2025	<u>–</u>
At 31 March 2024	<u>458</u>

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

20. Debtors

	2025	2024
	£	£
Trade debtors	3,120	512
Prepayments and accrued income	27,482	1,250
	<u>30,602</u>	<u>1,762</u>

21. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	10,313	759
Accruals and deferred income	10,954	8,393
Other creditors	2,109	1,831
	<u>23,376</u>	<u>10,983</u>

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	<u>146,616</u>	<u>149,450</u>	<u>(191,989)</u>	<u>104,077</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	<u>152,456</u>	<u>138,621</u>	<u>(144,461)</u>	<u>146,616</u>

The free reserves are after allowing for all designated funds.

Restricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Cheshire East Council	6,476	–	(4,241)	2,235
British Council - Poland	10,342	7,000	(888)	16,454
SODA	–	25,000	(7,980)	17,020
BC International	–	37,470	(5,368)	32,102
	<u>16,818</u>	<u>69,470</u>	<u>(18,477)</u>	<u>67,811</u>

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

22. Analysis of charitable funds (continued)

Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
BFI	9,856	3,000	(12,856)	–
Cheshire East Council	–	26,332	(19,856)	6,476
Italian Cultural Institute	–	1,191	(1,191)	–
School of Digital Arts	–	2,762	(2,762)	–
Granada Foundation	2,000	–	(2,000)	–
British Council - Poland	–	12,500	(2,158)	10,342
	<u>11,856</u>	<u>45,785</u>	<u>(40,823)</u>	<u>16,818</u>

Cheshire East Council

In 2023/24 this fund supported work delivered for Impossible Perspectives phase 2.

British Council Poland

This fund supported scoping, development and presentation of the British Council Poland 25 Season that took place in Poland.

School of Digital Arts (SODA)

This is a two-year collaboration focusing on the guest curation of SODA's digital art gallery, Modal, by AND.

BC International Fund

This is a new international co-commission between Abandon Normal Devices (UK), Arts Catalyst (UK), Unbox Festival (IN) and Fak'ugesi Festival (ZA). It assembles an international cohort of partners and creatives to develop an innovative web-based immersive and/or XR artwork, while pioneering sustainable digital production tools, documenting and setting a new precedent for environmentally conscious creative digital practices.

Italian Cultural Institute

In 2023/24 this fund was to support the delivery of the New Cinema Days programme.

Granada Foundation

In 2023/24 this fund was to support the development and delivery of the New Cinema Days programme.

BFI/ School of Digital Arts

In 2023/24 this fund from BFI was to support the New Cinema Days programme.

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	–	–	–
Current assets	122,085	73,179	195,264
Creditors less than 1 year	(18,008)	(5,368)	(23,376)
Net assets	104,077	67,811	171,888

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	458	–	458
Current assets	159,127	14,832	173,959
Creditors less than 1 year	(10,983)	–	(10,983)
Net assets	148,602	14,832	163,434

24. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2025 £	2024 £
Financial assets that are debt instruments measured at amortised cost		
Financial assets that are debt instruments measured at amortised cost	195,263	173,446
Financial liabilities measured at amortised cost		
Financial liabilities measured at amortised cost	23,377	10,984

25. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	At 31 Mar 2025 £
Cash at bank and in hand	172,197	(7,536)	164,661

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

26. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	£	£
Not later than 1 year	1,080	1,200

27. Related parties

There were no related party transactions during the year (2024: £nil).

Abandon Normal Devices
Company Limited by Guarantee
Management Information
Year ended 31 March 2025

The following pages do not form part of the financial statements.

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	–	25
Grants from Trusts & Foundations	25,000	3,953
	<u>25,000</u>	<u>3,978</u>
Charitable activities		
Box Office income	–	462
Arts Council England (North West) - NPO funding	137,484	137,484
BFI	–	3,000
British Council - Poland	44,470	12,500
Cheshire East Council	–	26,332
	<u>181,954</u>	<u>179,778</u>
Other trading activities		
Other fees	11,855	650
Investment income		
Bank interest receivable	111	–
	<u>218,920</u>	<u>184,406</u>
Total income	<u>218,920</u>	<u>184,406</u>
Expenditure		
Costs of raising donations and legacies		
Wages and salaries	18,716	13,546
Expenditure on charitable activities		
Wages and salaries	96,155	90,333
Insurance	1,140	1,638
Other motor/travel costs	8,091	2,108
Legal and professional fees	17,600	14,280
Other office costs	12,744	11,952
Depreciation	458	741
Other interest payable and similar charges	1,688	1,539
Direct project costs & consulting	47,637	44,026
Marketing	4,798	3,681
Storage costs	1,440	1,440
	<u>191,751</u>	<u>171,738</u>
Total expenditure	<u>210,467</u>	<u>185,284</u>
Net income/(expenditure)	<u>8,453</u>	<u>(878)</u>

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Donations - wages and salaries	18,716	13,546
	<u>18,716</u>	<u>13,546</u>
Costs of raising donations and legacies	<u>18,716</u>	<u>13,546</u>
Expenditure on charitable activities		
Charitable activities		
<i>Activities undertaken directly</i>		
Staff costs	63,872	70,412
Direct project costs	47,637	43,376
Marketing	4,798	3,681
	<u>116,307</u>	<u>117,469</u>
Support costs		
Salaries, wages and related costs	11,434	15,188
Insurance	1,048	1,638
Travel & subsistence	8,091	2,108
Finance support	5,934	5,639
General office costs	12,744	11,952
Depreciation	458	741
Bank charges and related costs	1,688	1,539
Storage	1,440	1,440
	<u>42,837</u>	<u>40,245</u>
Governance costs		
Wages/salaries	20,849	4,733
Governance costs - insurance	92	-
Accountancy and audit fees	8,800	8,600
Legal and other professional fees	-	41
Governance costs - costs of trustees' meetings	2,866	-
Catering & venue hire for Board meetings	-	650
	<u>32,607</u>	<u>14,024</u>
Expenditure on charitable activities	191,751	171,738

ABANDON NORMAL DEVICES

England & Wales - Charity number 1161585

Accounts

COMPANY REGISTRATION NUMBER: 06054549
CHARITY REGISTRATION NUMBER: 1161585

**Abandon Normal Devices
Company Limited by Guarantee
Financial Statements
31 March 2024**

MITCHELL CHARLESWORTH (AUDIT) Limited

Statutory auditor
3rd Floor
44 Peter Street
Manchester
M2 5GP

**Abandon Normal Devices
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2024**

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Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Reference and administrative details

Registered charity name	Abandon Normal Devices
Charity registration number	1161585
Company registration number	06054549
Principal office and registered office	44 Peter Street Manchester M2 5GP

The trustees

J Herring (Chair)	
Z Jabbar	
S Bompas	
D Lander	
A Budd	(Resigned 8 January 2024)
D Mathias	(Resigned 18 October 2023)
K Moffat	(Resigned 18 October 2023)
A Urpi	(Appointed 19 July 2023)
E Torun	(Appointed 19 July 2023)
N Jones	(Appointed 19 July 2023)
S King	(Appointed 18 October 2023)
A Koek	(Appointed 18 October 2023)

Company secretary Louise Hargreaves

Auditor Mitchell Charlesworth
Chartered accountants & statutory auditor
3rd Floor
44 Peter Street
Manchester
M2 5GP

Bankers Royal Bank of Scotland

Solicitors Brabners LLP
Horton House
Exchange Flags
Liverpool
L2 3YL

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

Chair's report

Welcome to our annual report and to another year of positive change for Abandon Normal Devices. We went into 2023/24 with a commitment to diversifying our board and our team to better represent the communities and artists we serve, and we have made great strides in this direction.

We recruited 5 new board members with a range of excellent skills, from a variety of backgrounds which have greatly expanded and strengthened the board. In addition, we created 2 places for associate board members – for people from diverse backgrounds who wanted to develop themselves with an ambition to be on a future board in the arts sector, whether it be ours or somewhere else. Their contribution to the board has become increasingly valuable as they have grown over the past year.

It is worth taking the time to thank outgoing board members Alma Budd, David Mathias and Katie Moffat who were instrumental in taking AND forward over the past 6 years – it is always challenging to lose people of this calibre particularly when they are your treasurer, legal advisor and deputy chair respectively.

In the first two quarters of 2023 we said goodbye to two senior managers of AND who had served the organisation for many years – Ruth McCullough and Catherine Waddington. The organisation would not be where it is without Ruth and Catherine's hard work and the amazing festivals and art, we have curated over the years are testament to their vision and commitment.

In order to replace Ruth and Catherine, we went through a thorough recruitment process during the summer of 2023 and welcomed a range of applications. The board decided to recruit a new management team of Tadeo Lopez-Sendon (as our new Director), Yinka Danmole (as Creative Director) and Louise Hargreaves (who came from within our team and took up the role of Executive Director). We felt the range of complimentary experiences and skills would be of real benefit to AND going forward. Since starting in September 2023 the team have been busy resetting our strategy and business plan and working on funding bids which will ensure an exciting direction for our future.

We have started and finished the year in a strong financial position however we know that in these challenging times charities such as ours need to diversify their income and we are doing this in line with the vision and mission of AND.

We are working hard on the next edition of the AND festival for 2025/26 in order to get back to doing what we do best and delivering an inspiring nomadic festival of digital culture and art.

With that in mind we look forward to welcoming audiences in the next two years and commit to bringing you all ever more inspired, challenging and delightful art from across the world.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Objectives and activities

The purposes of the charity are:

- to promote, maintain, improve and advance education by the encouragement of visual art, film and moving image public exhibition activity, in the United Kingdom, conducive to the advancement of education;
- to benefit audiences by enabling and supporting the development of digital and screen practice, and
- any other purpose for the public benefit which is charitable according to the law in England and Wales which the trustees may determine from time to time.

The vision that shapes our annual activities is the promotion of digital and screen practices and the fostering of knowledge, with a specific focus on new approaches to art-making and digital invention. This includes working with filmmakers, artists, technologists and scientists to promote, organise, present and produce varying techniques and methods of screen and digital culture.

The charity provides a platform for audiences to see and learn about these new approaches and further educate audiences and artists, in the process. AND presents, promotes, organises, provides, manages and produces cultural experiences such as screenings, exhibitions, broadcast and live performances, lectures and conferences. These are all conducive to the promotion, maintenance and advancement of screen education or to the encouragement of cultural cinema.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit: running a charity (PB2)". The Trustees have always been proactive in ensuring that the activities of AND are to the benefit of the public and as a consequence have considered the guidance in employing the following strategies:

- Working with artistic talent in the UK through high quality commissions and ambitious digital productions;
- Pioneering new forms of public engagement through exploiting the possibilities of creative media practice;
- Engendering connectivity across disciplines and sectors (creative industries, regeneration, education and arts);
- Growing and supporting diverse audiences for digital culture and screen-based exhibitions particularly in sites where arts and cultural engagement and production infrastructure is low;
- Encouraging young producers and artists to access new networks and platforms;
- Strengthening the foundations of the organisation through creating a mixed economy model so AND remains fleet of foot, adaptive and entrepreneurial;
- Expanding research and innovation initiatives through critical engagement programmes, fostering sector-wide innovation by translating artistic projects into actionable research, policy work, and documentation;
- Leveraging digital technology and hybrid models to broaden participation and engagement, ensuring that both local and global audiences can interact with AND's programmes and projects, and
- Fostering inclusive and sustainable communities by focusing on cultural equity, community engagement, sustainability, ecological responsibility, and humanitarian advocacy.

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Putting these aims and objectives into action the charity has five main areas of activity, which together make up a single charitable activity:

a) AND Festival

AND Festival is a nomadic festival of digital culture and art, mapping new cultural and digital domains in diverse locations. The festival features site-specific commissions, exhibitions, performances, interactive experiences, live screening and sound works, talks, and installations, engaging with local communities and global audiences. Past festival locations include Manchester (2010 & 2012), Liverpool (2009, 2011 & 2013), Lancashire and Cumbria (2010 & 2011), Grizedale Forest, Cumbria (2015), Peak District National Park (2017), and Merseyside and Cheshire (2021).

b) Talent Development and Annual Programmes

AND supports artists through residencies, fellowships, and development schemes, fostering creative skills and innovation. These programmes enable artists to take risks, experiment with new materials and technologies, and develop their practices. Talent development is integral to AND's mission, providing opportunities for emerging and established artists to expand their professional portfolios and reach new audiences. Notable past projects include Pigs Bladder Football (2012-13), Project Daedalus (2014-16), COSMOS (2015-21), Toxicity's Reach (2019-21), and The Networked Condition (2020-23). The annual programme includes various artist development activities and initiatives that ensure ongoing support and growth for artists throughout the year.

c) Research and Innovation

AND leverages its expertise in technology, ethics, and sustainability to drive sector-wide innovation. The Abandon Normal Research Centre (AN_RC) is a new key initiative, translating artistic projects into actionable research, policy work, and documentation. This area focuses on the intersection of art, science, and technology, fostering collaboration with academics, practitioners, and industry partners to explore the potentials and ethics of emerging technologies. Our R&D programmes entail working with emerging technologies and scientific research to make ground-breaking art provocations, examining ethics, potentials of new materials and art-forms, and defining how we see and experience the world in the future.

d) Experiential Programmes and Commissions

AND's broader engagement activities, includes community activation projects, place-making initiatives, and commissioning of new works. These programmes are designed to create immersive, site-specific artistic experiences that challenge normative perspectives and promote digital innovation, and they form the core structure of AND Festival's programme. Artist-led projects facilitate audience engagement and encourage user-led content, involving live cinema, public realm works, and online commissions. Past projects include New Networked Normal (2017-19) with partners Transmediale (Germany), STRP Festival (Netherlands), Centre for Contemporary Culture Barcelona and The Influencers (Spain); Weedweavers (2021) with Dutch partners New Emergences and Creative Industries Fund (Netherlands), New Cinema Days (2023) with School of Digital Arts and HOME (Manchester), and Impossible Perspectives (2022-25) with Tatton Park (Cheshire).

e) Touring and National-International Partnerships

AND's programme includes touring productions and both national and international partnerships, aiming to reach wider and more diverse audiences. This strand ensures ongoing engagement with

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global partners and the continuous development of innovative art practices. Notable international partners have included festivals like YCAM (Tokyo), Sundance Film Festival (Utah), Tribeca (New York), Transmediale (Berlin), and other partnerships with the British Council, Jodrell Bank Observatory, BFI, Barbican, Arup, National Trust, British Library, Somerset House, Canal & River Trust, Jerwood Foundation, Forestry Commission, National Parks (UK), and Local Authority partners. AND tours its commissioned work nationally and internationally, extending its reach through strategic development with new partners across various sectors. This extends reach and involves the strategic development of new partners across culture, heritage, tourism, technology, and science sectors in the UK and internationally with partners in the Netherlands, Mexico, Slovenia, Italy, Brazil, Indonesia, Germany, Sub-Saharan Africa, Argentina, and the United States.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

AND supports artists through residencies, new commissions, exhibition, and development opportunities; creating space and time to develop new ideas and artworks. AND's events are more than art projects - they are experiences rooted in a location and a culture. They are social environments which enable and empower our artists, partners, and audiences to take risks and create something new.

2023-24 was a year of development and change for AND with a new Leadership team appointed in October 2023 after a period of recruitment throughout Summer 2023. As a non-festival year, the activities focused on the review and development of programmes, future, and strategic planning. We saw continued challenges across the sector emerging from COVID-19, combined with the cost-of-living crisis and Brexit, on staffing, finances, and production.

Notably in 2023, the organisation has undergone a significant leadership transition, welcoming Tadeo Lopez-Sendon as the new Director (CEO role), Louise Hargreaves as Executive Director, and Yinka Danmole as Creative Director. This leadership change brings together diverse expertise in organisational strategy, digital technology and cultural production, setting a solid foundation for AND's next phase of development and innovation. Under the new leadership, AND is focusing on developing a range of new initiatives and strategies that will be deployed between 2024 and 2029. These include a revised festival structure and testing new types of activities and business models. This approach is organised around a three-part segmentation strategy: firstly, refocusing our general audience and community programmes in our festival activity; secondly, advancing our sector work in critical research and innovation, which will develop a set of consultancy products and R&D programmes; and thirdly, strengthening our commitment to talent development for artists.

From this starting point, the organisation remains in a strong position for brand, artistic, partnership and new business development, leveraging existing IP, funding, commissions, touring income, and AND's network and reputation to continue growing its artistic, audience and artist development scope.

With the introduction of the new Leadership Team, AND's annual programme has been under a period of review and development. AND's annual programme continues to focus on transforming digital artforms and audience engagement by growing talent, production, and leadership in the UK's creative media sector, specifically in the North. In 2023 - 24 this included: New Cinema Days / The Networked Condition / Impossible Perspectives / Poland 25.

New Cinema Days

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Is a new creative development lab for cinema of the future, intended to advance new voices, visionary forms and encounters in cinema. Developed in partnership with SODA and HOME, and with funding secured from BFI International Markets Fund, Granada Foundation and the Italian Cultural Institute. The programme consisted of an international development lab, public symposium and screenings focused on new and experimental cinema in Manchester 17-21 April 2023. Three projects were selected to participate via an open call process. Projects were led by Che Applethwaite, Grace Ndiritu and Yambe Tam. Over a weeklong lab, projects were provided with catalytic editorial and funding support, in the form of tailored mentoring, technology workshops in SODA labs, talks, screenings and think tanks.

Public programmes as part of NCD included: an AV screening of *Distrust Everything* by Lorem with Acre at HOME, and a seminar that aimed to galvanise new thinking in these areas and showcase the best of experimental and outsider new cinema from the past year including a keynote by Jemma Desai. Designed as an annual programme, the 1st iteration of NCD was a trial to develop a framework with core partners.

The Networked Condition

The Networked Condition is AND's environmental artistic research and creative platform for emerging and under-represented voices, driving an intersectional approach (gender, ethnicity, socio-economic background) and breaking the mould of the creative media sector. Initiated in 2020, in partnership with Fast Familiar and Arts Catalyst, this collaborative research-led project is focused on the often-hidden environmental impact of the creation and delivery of artworks using digital technology. Initially developed through the Julie's Bicycle Accelerator Programme the project features a series of case studies about digital arts production internationally, as well as a free-to-use carbon calculator, to help artists and arts producers understand and reduce the impact of digital production.

The partners continue to seek funding and mechanisms to enable the collaboration to continue and expand the project with conversation with other organisations including Photographers Gallery ongoing. British Council International collaboration Grant has been submitted to continue this strand addressing urgent areas for exploration with original project partners Fast Familiar and Arts Catalyst and International collaborators Quicksand (IN) and Fakugesi Festival (ZA). Sharing across the sector has continued with partners speaking at events including for BFI (UK) and AVARA (FI).

Impossible Perspectives

Impossible Perspectives is a multi-year research and artist development project in collaboration with the National Trust and Cheshire East Council. Sited at National Trust property Tatton Park in Cheshire this new collaboration takes inspiration from the rich landscape, and the works of Italian painter Canaletto, whose paintings and drawings form part of the property's archive collection. Canaletto's works are renowned for their immersive qualities of imaginary architectural views creating 'impossible perspectives' considered to be fledgling versions of current virtual reality. AND is leading a programme of new digital commissions that will engage with the collection, history, and exhibition themes, opening the programme to new audience experiences through a series of immersive artworks, working with radical artists experimenting with emerging technologies, such as augmented, virtual, and mixed reality technologies (XR).

Following the week-long residential that took place at Tatton Park in March 2022, a successful partner bid for £49,000 submitted to the Art Fund is supporting the second development phase (March 2023 - September 2024) of the project. This included 2 x catalyst labs with the original residential artists (Catalyst Lab #1 5-6 July @ Somerset House Studios, London and Catalyst Lab #2 6-8 September FACT & Tatton Park) to continue the development of a commission proposal. In addition to this we also engaged CAN Architects and Peut-Porter in the development of commission proposals for the final

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phase of the project. Further fundraising will need to be undertaken for the final phase of creation and production through Autumn 24 - Summer 25.

Poland 25

At the beginning of 2023 AND received funding from British Council Poland to scope a partnership for a co-commission for the UK/Poland season planned for 2025. Following on from a research visit in June to Ephemera Festival in Warsaw a further proposal to British Council Poland was successful, securing funding to develop and deliver a commission in collaboration with Unsound for the 2025 Season in Poland. National and International collaboration and partnership working remains a key focus and development opportunity for AND. The AND team continues to facilitate international collaborations through the research and development of a co-commission with Poland based Unsound.

This table gives an overview of 2023 - 24 activity:

Activity	Events	Commissions	Artists	Participants	Active Audiences	Ambient Audiences
Online Exhibition	/	1	3	/	969	/
Online Project	/	1	2	/	2,952	/
Broadcast	/	0	/	/	/	43,305
Residencies	2	0	11	11	/	/
Research	1	0	10	66	/	/
Live Event	1	0	2	/	87	/

AND Festival

AND produces, develops, and stages the biggest media arts festival in the UK. This roaming biennial embeds within a new site and radically maps a different terrain every two years. It is a rehearsal space, a catalyst, and an incubator for new models of working and distributing digital art forms. We create opportunities for artists and audiences to respond to a location, context, and international platform. The methodology for developing the festival changes based on the sites, venues, and capacity of partners. Past hosts have included: 2015 with the Forestry Commission at Grizedale Forest, Cumbria; 2017 in Castleton, with the Peak District National Park and National Trust; and 2021 on waterways and docklands surrounding the Manchester Ship Canal and Mersey River in partnership with Culture Liverpool, Imagine Wirral, Culture Warrington, The Daniel Adamson Preservation Society, and Mersey Travel.

In 2022-23, we began to lay the groundwork for the 10th edition of the AND Festival, researching locations and developing new partnership frameworks in South Yorkshire. After a pause in development due to the leadership transition, the framework development resumed in 2023-24 with multiple sites and cross-sector partners identified through research trips and partnership meetings. This work will continue into 2024-25, focusing on developing the framework, partnerships, and programmes, launching a series of incubator projects and community engagement events, alongside a period of significant development and fundraising.

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The festival is being positioned as a core component of our strategic initiatives, aiming to establish longer-lasting relationships with local authorities and bring back a more regular iteration to the festival model (i.e. biennial). The team has continued to retake conversations with local authorities, and pre-production is in motion again. The executive team is also beginning the fundraising and development work for the next festival edition and identifying a target date to the festival delivery to take place in the range between autumn 2025 and autumn 2026.

The festival model is evolving to incorporate new strategic directions, reflecting our commitment to talent development, research and innovation, and experiential programmes. The AND Festival will continue to be a site-responsive event, integrating new technologies and critical theory with engagement from local and digital communities. We aim to deepen our collaboration with academic institutions, industry partners, and local authorities, creating a dynamic platform for exploring the intersections of art, technology, and society.

Future editions of the AND Festival will feature a diverse range of activities, including:

- **Site-Specific Commissions:** Working with artists to create works that respond to the unique characteristics of each festival location;
- **Immersive Experiences:** Developing interactive performances, live cinema, and digital installations that engage audiences in innovative ways;
- **Community Engagement:** Hosting workshops, talks, and participatory events that foster local involvement and cultural exchange;
- **Interdisciplinary Collaboration:** Partnering with technologists, scientists, and researchers to explore the ethical implications and creative potentials of emerging technologies. and
- **Digital Integration:** Leveraging digital platforms to broaden participation, allowing both local and global audiences to experience the festival's offerings.

Talent Development and new work

AND's programmes continue to offer an exciting and unparalleled opportunity for artists to develop new ideas and artworks in response to uncharted locations and emerging technology and research supported by innovative cross-sector partnerships. 2023-24 has seen a period of review to programmes for the organisation with the introduction of the new leadership team however talent development and creation of new work remain central to our organisational aims. In 2023-24 programmes such as Impossible Perspectives and New Cinema Days have offered further opportunities to expand AND's work, by centring care and support for artists. In all modes of interaction and production we ensure that artists feel valued, supported and empowered to make ambitious leaps in their practice.

In 2023-24 AND's annual programme focused on transforming digital artforms and audience engagement by growing talent, production, and leadership in the creative media sector in the UK and beyond, working with 16 artists. AND is committed to supporting artists who are marginalised in the art, film or tech sector as well as creating opportunities for artists who aren't on the mainstream visual arts or festival circuit. 2023-24 programmes focused on supporting equitable representation in the artists selected, with 56% female, 12% non-binary and 32% male and ethnicity background 19% White British, 25% African, 12.5% Chinese, 12.5% Other ethnic group and 6% Korean, (25% prefer not to say). For the majority, they identified as starting out or emerging in their career (72%) and for 63% this was the first time they had worked with AND.

Touring

AND uses a range of tactics and creative outputs to reach and inspire audiences. Touring forms a part of this strategy, working with a dynamic range of arts, heritage, and tourism partners across the UK and internationally. The majority of AND's touring activity follows a 2-year pattern; in response to the biennial festival, new commissions developed as part of the festival are toured the following 1-2 years. National

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activity focuses on delivering sector development with partners to grow key skills in digital arts production and audience development, specifically working with partners who do not have experience of presenting works using digital or emerging technologies.

Digital Distribution

In 2023-24 AND's broadcast figures reached 45,305 people via website, social media, video streaming platforms, podcasts, and newsletters. 15,000 users visited the AND website in comparison to 26,920 users in 2022-23. The decrease in visitor numbers is unsurprising given it's a non-festival year where the programme was reduced due to the leadership team transition and review of programme and business plan.

We saw 57% of online visitors in 2023-24 registered in the UK (35% in 2022-23), with 11.5% from the US (36% in 2022-23) and 31.5% spread across the world (29% in 2022-23), with other countries in the top 10 including Mexico, China, Columbia, Germany, France, Spain, Netherlands, Indonesia Italy and Russia. AND maintained the percentage of visitor numbers from overseas compared from the last financial year reflecting the interaction with international artists and reaching their wider networks across the globe.

Public Engagement

The AND Festival is our main public-facing activity, traditionally taking place every two years, although this hasn't been consistent due to the 2021 world pandemic and leadership changes. We are now positioning the festival as a core component of our strategic initiatives, aiming to establish longer-lasting relationships with local authorities and ensuring a biennial or annual iteration to the festival programme.

In the 2023-24 non-festival year, our focus was on developing new programmes to engage the public and forging new cross-sector partnerships to evolve and expand this work. This included a series of incubator projects and community engagement events, setting the stage for future iterations of the festival. The leadership transition also played a crucial role in this development phase, ensuring a solid foundation for the festival's strategic growth.

Partnership development is a key strategy for public engagement success, in 2023-24 AND developed a programme with 11 partners to ensure our programmes extended beyond the gallery to the public and online spaces. This included National Trust (Cheshire), Cheshire East Council, School of Digital Arts (Manchester Metropolitan University), Lancaster University, HOME Manchester, Fast Familiar, Arts Catalyst, Fakugesi Festival, Quicksand, Barnsley Borough Council and Unsound.

Sector Leadership

AND continues to be a leader and innovator in the screen-based and digital arts sector. Our ongoing investment in talent development showcases the most exciting emerging artists and art forms, alongside new experimental approaches to audience engagement.

We are expanding our influence through several key research and innovation initiatives. The Abandon

Normal Research Centre (AN_RC) will be a new hub for innovation, blending art with technology, industry innovation work, and research. Building on AND's established record in fostering interdisciplinary collaborations, AN_RC draws inspiration from similar sector initiatives which provide models of integrating art with advanced technological research and societal discourse.

Set within AND's supportive community and value-driven approach to creative production, AN_RC will

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focus on sustained research and the development of innovation methodologies that are ethical and sustainable. It will connect artists with academics and industry experts to cultivate new projects and share knowledge, increasing the influence of artists in the tech sector.

Our research projects involve residencies that place artists at the forefront of scientific and technological exploration. These projects create meaningful dialogue between artists, scientists, and the public, examining the ethical implications and creative potentials of new materials and technologies. Past projects, such as The Networked Condition and COSMOS, have set the groundwork for this innovative approach. We are now developing a pilot programme for AN_RC in 2025, in partnership with LU's Lancaster Institute for the Contemporary Arts (LICA) and MMU's School of Digital Arts (SODA).

Additionally, AND is committed to pioneering new forms of public engagement through the use of creative media practices. We are leveraging digital platforms to broaden participation, allowing both local and global audiences to interact with our programmes.

Equality and Diversity

We began a significant piece of EDI work in 2021 with the recruitment of Equality, Diversity, and Inclusion Consultants Inc Arts with the aim of revisiting our core values with a focus on social and climate justice, to support positive and practical action across the organisation. In 2021-22 this included AND staff members and Board participation in Anti-racism workshop sessions; SMT review of internal processes of recruitment, commissioning of artists, selection of partners and project locations; alongside individual sessions conducted with a number of staff and board members. Inc Arts also undertook desk research, reviewing policies, procedures, and other relevant documents. The result was a set of recommendations across HR, artists development and programme, which we have begun to implement, including; a new application and advertising process for opportunities, a focus on representation within the programme and communications, review of programme development and artist selection, resulting in the development of new programmes and creative processes (Unseen Futures Fellowship and Impossible Perspectives). This is an ongoing piece of work which informs our strategic work and day to day operations, 2022-23 specifically focused on new approaches to recruitment across the organisation (staff and Board).

In 2022 we launched a new Associate Board Members opportunity, a 12-month development programme aimed at supporting individuals who are currently underrepresented in the cultural sector, providing greater access to training opportunities, and to add further diversity and richness of perspective to the organisation. In 2023 we welcomed Associate Board Members Savena Surana and Jessica Straker as the first cohort of the ABM programme resulting in a rich reciprocal learning process for both the AND Team, Associates and Trustees. The programme will complete in Summer 2024 with an evaluation and review process for further development of the programme.

Environmental Sustainability

AND is committed to best sustainable policy and practice. We are actively working to re-imagine and model ways that we can adapt to sustainable practices internally as well as with the creatives and individuals we work with internationally. We will continue to do what is possible to enable dialogue and expression about the effects of the emergency and the changes that are needed to support the growth

of the planet.

We have developed a comprehensive Environmental and Sustainability Action Plan, and continually explore ways for the organisation to reduce its environmental impact across production (including online), staff and artist travel, and how we communicate this commitment to our audiences, artists, and stakeholders.

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The Networked Condition: Environmental Impacts of Digital Cultural Production is an AND collaboration with Arts Catalyst and Fast Familiar launched in January 2020 as part of Julie's Bicycle Accelerator Programme. This research-led programme explores the often-hidden environmental impact of the creation and delivery of artworks using digital technology. This activity includes case studies with artists, researchers and organisations working in this space, and in September 2021 we launched a free-to-use carbon calculator, to help artists and arts producers understand and reduce their carbon footprint as part of planning or evaluating a live streamed event, digital artwork, or digital event. This partnership continued through 2023-24 with opportunities to share learning across the sector in the UK and internationally at events including the Avara: Sustainable Digital Creativity (Arts Promotion Centre, Finland) and Film Hub North - Green Hour: Digital Sustainability (British Film Institute).

Self-evaluation

All significant programmes of AND's activity are supported by an independent evaluation programme. We work with highly experienced evaluator Helen Corkery to deliver a detailed evaluation framework and capture baseline data against the project's aims and objectives. The framework has been developed over the last decade and allows AND to analyse year-on-year results, ensuring we learn from our experience to continually develop and improve our performance. The evaluation includes:

Measuring online reach (audience interactions on social media, press and blogger reviews, website analytics), Audience attendance and behaviour (on-site and online evaluation surveys), and Volunteer feedback (online survey), Partner feedback (telephone interviews, online survey), and Artist feedback (telephone interviews, online survey)

We undertake comprehensive evaluation of AND's programmes, providing a detailed picture of audience engagement, behaviour, and reach (geographically, demographically and in low engaged communities). The evaluation also informs our development and future working practices and is shared with partners to develop their practice.

Increased resilience

There is an increasing need for any cultural organisation reliant on public sector funding to develop alternative models for earning unrestricted funds. 2023-24 saw AND drawing on expertise from our Trustees with the creation of the Income Diversification sub-committee. In respect of the Board of Trustees, we now have a broader range of skills and experience available across strategic, commercial, innovation, programming, and partnerships. This has further strengthened and diversified the Board and brought new ideas and fresh perspectives. We continue to look for ways to strengthen and diversify the Board.

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AND's financial position remains strong, with our unrestricted balances at the end of the year remaining above our target level. This gives us the resilience to be able to face the continuing challenges. The organisation is thankful for the skills and commitment of its staff and for the support of its board of Trustees, and to continue to plan an exciting future.

In the long-term, the Trustees believe that significantly excessive levels of general funds are unjustified; but that AND should build and maintain general reserves to bridge the gap between spending and receiving of income to cover unplanned emergencies. Some years ago, the Trustees recommended an ideal level of reserves (unrestricted funds not invested in fixed assets or otherwise designated) at £100,000. This goal was exceeded in 2023-24 with reserves at £163,434. This was above the target but was not felt to be excessive given the continuing challenges and uncertainties facing the organisation and the sector.

Income was higher than 2022-23's levels with fundraising continuing and funds secured for current and future programmes. Expenditure was slightly below 2022-23 levels as was expected as programme delivery was paused due to the Leadership Transition and review period.

Expenditure in 2023-24 on charitable activities was £185,284 (2022/23: £192,166) of which £144,461 was unrestricted and £40,823 was restricted. AND ended the year with an unrestricted deficit of £5,840 and a restricted surplus of £4,962.

Total reserves as at 31 March 2024 have reduced very slightly by £878 from £164,312 to £163,434. Cash reserves at year end have reduced from £175,378 to £172,197. These decreases reflect the utilisation of brought forward cash and reserves in supporting core activity in a period of reduced programming activity while we focussed on Leadership transition. Our level of unrestricted reserves at £146,616 is, however, still above our target, giving us confidence as we continue to move forward with staff recruitment and with planning for both programming and further fundraising.

AND is not VAT registered but we continue to monitor our situation closely to ensure the VAT registration threshold is not breached.

Financial management continues to be a priority. AND's funding model is based on ACE NPO funding supporting the majority of our core committed costs, with a strong track record of project funding and income being raised to enable significant additional expenditure on the artistic programme. We continue to take a cautious approach to committing to new expenditure, whilst continuing to support artists and freelance workers as far as possible. Revised budgets are reviewed regularly by senior management and Trustees to ensure that funding is in place before new projects are started.

The Trustees therefore believe it is appropriate to prepare the financial statements on the going concern basis.

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Structure, governance and management

Governing Document

AND is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1 January 2007, as amended by special resolutions dated 8 September 2014 and 1 May 2015. It was registered as a charity with the Charity Commission with effect from 1 May 2015.

Members of the Company

Membership of the company is only open to those who are or are about to be appointed as trustees/directors of the company. A person ceases to be a member of the company when they cease to be a director/trustee. The liability of the members is limited, and they guarantee to contribute £1 if the company is dissolved either whilst a member or within one year of ceasing to be a member.

Appointment of trustees

The trustees (other than co-opted trustees) are appointed by the members at the AGM for an initial period of three years and are eligible to be re-appointed for a further three years. After that they must have been out of the office for at least a year before they are eligible for appointment again, unless in exceptional circumstances there is a resolution approving a reappointment by the current trustees.

The trustees have the power to co-opt up to two trustees, but co-opted trustees only hold office until the next AGM. Each trustee signs a Letter of Agreement and Code of Conduct outlining their responsibilities to the charity.

Trustee induction and training

All new Trustees are provided with key governance documents, including Articles of Association, accounts, current business plan and up-to-date trustee guidance documents from the Charity Commission. In addition, they meet the Director and Chair to be appraised of the charity's current programme of activities and key issues.

The Trustees normally have an annual away day to review the past year's work and achievements and to consider the main strategic issues facing the organisation in the coming period. The last session took place in Autumn 2021. The next is scheduled for Autumn 2025.

Organisation

There are currently nine Trustees of the charity, and they work closely with the Director team to ensure sound legal and financial governance. The Chair, John Herring, meets the Director once a month to address key issues facing the organisation and business development, but the day-to-day running of the organisation sits with the Director team. The Board meets four times a year and gives regular feedback on funding applications and the artistic programme, contributes to the four-year business planning sessions, and reviews the organisation's risk register.

A Finance sub-committee chaired by the Treasurer and comprising two other Trustees, including AND's Chair, plus AND's Director, Executive Director and Finance Manager, meets prior to each full Board meeting to review financial matters, including the latest monthly management accounts and the organisation's risk register. The sub-committee subsequently reports formally to the full Board. This is further supported by an Income Diversification working group, attended by staff and Trustees, investigating alternative approaches to income for AND. An additional People & Culture working group has been developed during 2023-24 and will be established in 2024.

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Related parties and co-operation with other organisations

The Company's Directors are also the Charity's Trustees for the purposes of Charity Law. One of AND's Directors/Trustees received remuneration of £125 from their work with AND as a speaker at New Cinema Days in Spring 2023. Trustee payments are approved and monitored by the Chair and Treasurer and quarterly Finance sub-committee meetings. All Company Directors give their time freely. Any connection between a Trustee or senior manager of the Charity with a production company, performer, or exhibitor, is disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party.

Pay policy for key management personnel and senior staff

The senior management team acts as the executive in charge of managing and running the organisation on a day-to-day basis. The senior managers of AND during the year were:

Quarters 1 & 2:

Director	R McCullough
Executive Director	C Waddington
Senior Producer	L Hargreaves

Quarters 3 & 4:

Director	T Lopez-Sendon
Executive Director	L Hargreaves
Creative Director	O Danmole

The staff salaries are set by benchmarking across the sector, ensuring the salary levels reflect the responsibilities and skill levels relevant to the post. There is an expenses policy laid out for the organisation which includes rates and standards accepted for reimbursement in the UK and abroad. AND has a policy in place which provides guidelines and establishes procedures for employees incurring travel, entertainment, and related expenses whilst on Company business.

The pay of the senior staff is reviewed annually by the Board of Trustees.

Leadership Succession Planning

2023-24 was a year of considerable change internally for the AND team. In 2023 after a collective 25 years working for the organisation, our Director Ruth McCullough and Executive Director Catherine Waddington independently decided to leave the organisation for new opportunities.

Their dual departure created space for an exciting new chapter for AND. Succession planning began with the team and Board in winter 2022, and the recruitment for new Directors launched in March 2023. Ruth and Catherine supported the organisation through this transition period, alongside additional support for AND Senior Producer Louise Hargreaves. They collectively worked alongside the Board to ensure a robust transition and legacy plan was in place to ensure the ongoing stability of the organisation, ensuring strategic work, public programmes and partnerships were maintained and developed appropriately. The recruitment period ran through March to August 2023, culminating in the appointment of a new Leadership Team from September 2023. This new leadership team comprises Tadeo Lopez-Sendon as Director. Louise Hargreaves as Executive Director and Oliyanka Danmole as Creative Director.

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Risk Management

A detailed risk register has been created for the strategic, creative, operational, and financial management of the charity, which includes monitoring shortfall or cuts in funding, the inability to raise funds, internal and external fraud, and inconsistently applied finances. This is reviewed initially by the Finance sub-committee and reported to quarterly Board meetings and there is an annual review of the principal risks and uncertainties that the Charity faces alongside the annual business plan and budget reviews. AND has also established policies, systems, and procedures to mitigate those risks identified.

The trustees review the major risks that could impact on AND quarterly, the main 2023-24 risks identified were:

Risk	Mitigation
STRATEGIC - Sustaining salaries at a competitive rate including pension increases. Minimum wage increases	Salary increases phased approach across Business Plan lifespan. Consider job shares / shared services with other cultural organisations.
POLITICAL - Loss in Local Authority funding / or strategic funds for AND Festival 2024 due to Brexit/Covid/Transition	Continued advocacy to senior policy makers. Engagement in wider city agendas. Build loyalty and engagement. Upkeep of close relationships with delivery teams within local authorities.
OPERATIONAL - Capacity of the staff teams cannot match the levels of activity required by the organisation, affecting staff morale and wellbeing, leading to illness and departures.	Scope new projects/programmes to assess organisational impact. Prioritise to do less to greater effect. Greater oversight of scheduling to prevent 'bottlenecks'. Ensure festival activity and resourcing are appropriately matched.
FINANCIAL - Festival income target not met, unable to raise strategic funds	Review the Festival budgets, and monitor spend. Offer sponsorship packages at all levels. Work in locations and in partnership with organisations who have match.
FINANCIAL - Inability to attract new project partners and co-producers	Regular review of yields and attendance figures against trends in previous years. Programme balance / what is different and topical
FINANCIAL - Rapid / Dramatic increase in the rate of inflation resulting in salaries not reflecting cost of living	Assess salary budgets considering predicted inflation and escalating costs. Reduce expenditure where possible and maintain/increase contingencies.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Operational Adaptations

In response to the COVID-19 pandemic, in March 2020 the AND Staff team migrated to home working and have since moved to a hybrid model with the organisation base as Manchester with staff contracts offering flexibility to work a combination of at home and in Manchester. The office has been relocated to a flexible workspace in central Manchester. With the introduction of two of the Directors being based in London - AND now also has a host desk base at Somerset House Exchange in London.

Volunteers

The recruitment of volunteers, training and support includes adherence to an expenses policy which can be adapted based on where events are taking place, and the distance volunteers need to travel. There is a Volunteer Policy which includes rates and standards accepted for reimbursement to volunteers in the UK and abroad. AND's expenses policy provides guidelines and establishes procedures for volunteers incurring travel, entertainment, and related expenses whilst on AND business.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Trustees' responsibilities statement

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

Company law requires the 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 the incoming resources and application of resources, including the income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting 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, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 17 July 2024 and signed on behalf of the board of trustees by:



J Herring (Chair)
Trustee

Abandon Normal Devices

Company Limited by Guarantee

Independent Auditor's Report to the Members of Abandon Normal Devices

Year ended 31 March 2024

Opinion

We have audited the financial statements of Abandon Normal Devices (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Abandon Normal Devices

Company Limited by Guarantee

Independent Auditor's Report to the Members of Abandon Normal Devices *(continued)*

Year ended 31 March 2024

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Abandon Normal Devices

Company Limited by Guarantee

Independent Auditor's Report to the Members of Abandon Normal Devices

(continued)

Year ended 31 March 2024

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 147 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our responsibilities are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the sector, control environment and the organisation's performance;
 - the organisation's own assessment of the risks that irregularities may occur either as a result of fraud or error;
 - the results of our enquiries of management and Trustees of their own identification and assessment of the risks of irregularities;
 - any matters we identified having obtained and reviewed the organisation's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any
-

Abandon Normal Devices

Company Limited by Guarantee

Independent Auditor's Report to the Members of Abandon Normal Devices

(continued)

Year ended 31 March 2024

instances of non-compliance;

- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

the recognition of revenue. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management over-ride.

We also obtained an understanding of the legal and regulatory framework that the organisation operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the health and safety regulations.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty. These included Data Protection Regulations.

Audit response to risks identified

As a result of performing the above, we identified the recognition of revenue as the key audit matter related to the potential risk of fraud. In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and the Trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant; and
- in addressing the risk of fraud through management over-ride of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the

Abandon Normal Devices

Company Limited by Guarantee

Independent Auditor's Report to the Members of Abandon Normal Devices (continued)

Year ended 31 March 2024

Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mitchell Charlesworth

Alison Buckley (Senior Statutory Auditor)
For and on behalf of
Mitchell Charlesworth
Chartered accountants & statutory auditor
3rd Floor
44 Peter Street
Manchester
M2 5GP

19/07/2024

Abandon Normal Devices

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024	2023		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	25	3,953	3,978	–
Charitable activities	6	137,946	41,832	179,778	151,484
Other trading activities	7	650	–	650	1,856
Total income		<u>138,621</u>	<u>45,785</u>	<u>184,406</u>	<u>153,340</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	13,546	–	13,546	–
Expenditure on charitable activities	9,10	130,915	40,823	171,738	192,166
Total expenditure		<u>144,461</u>	<u>40,823</u>	<u>185,284</u>	<u>192,166</u>
Net expenditure and net movement in funds					
		<u>(5,840)</u>	<u>4,962</u>	<u>(878)</u>	<u>(38,826)</u>
Reconciliation of funds					
Total funds brought forward		152,456	11,856	164,312	203,138
Total funds carried forward		<u>146,616</u>	<u>16,818</u>	<u>163,434</u>	<u>164,312</u>

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 26 to 38 form part of these financial statements.

**Abandon Normal Devices
Company Limited by Guarantee
Statement of Financial Position
31 March 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	18	458	1,199
Current assets			
Debtors	19	1,762	7,662
Cash at bank and in hand		172,197	175,378
		<u>173,959</u>	<u>183,040</u>
Creditors: amounts falling due within one year	20	10,983	19,927
Net current assets		<u>162,976</u>	<u>163,113</u>
Total assets less current liabilities		<u>163,434</u>	<u>164,312</u>
Net assets		<u>163,434</u>	<u>164,312</u>
Funds of the charity			
Restricted funds		16,818	11,856
Unrestricted funds		146,616	152,456
Total charity funds	21	<u>163,434</u>	<u>164,312</u>

These financial statements were approved by the board of trustees and authorised for issue on 17 July 2024, and are signed on behalf of the board by:



J Herring (Chair)
Trustee

The notes on pages 26 to 38 form part of these financial statements.

Abandon Normal Devices

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net expenditure	(878)	(38,826)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	741	1,165
Interest payable and similar charges	1,539	(917)
Accrued expenses/(income)	248	(2,880)
<i>Changes in:</i>		
Trade and other debtors	5,900	(6,131)
Trade and other creditors	(9,192)	(6,712)
Cash generated from operations	(1,642)	(54,301)
Interest paid	(1,539)	917
Net cash used in operating activities	(3,181)	(53,384)
Net decrease in cash and cash equivalents	(3,181)	(53,384)
Cash and cash equivalents at beginning of year	175,378	228,762
Cash and cash equivalents at end of year	172,197	175,378

The notes on pages 26 to 38 form part of these financial statements.

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 44 Peter Street, Manchester, M2 5GP.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis

Abandon Normal Devices meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

2023-24 is the second in the three-year ACE NPO funding period (April 2022 - March 2025).

The current free reserves (unrestricted funds not invested or otherwise designated) stand at £146,616 (2023: £152,456) and are thus more than sufficient to cover 6 months' ordinary running costs for the organisations (staff and non-project costs).

As such, the trustees consider the organisation to be a going concern and have prepared the financial statements on this basis.

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

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

Significant judgements

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies have had no significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 and section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Foreign currency

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including the costs of performances, exhibitions and other educational activities undertaken and those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Support costs are those functions that assist the work of the charity but do not directly relate to charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the Charity's artistic programmes and activities. All these costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Abandon Normal Devices is not registered for VAT and therefore all VAT incurred on expenditure is irrecoverable. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

Individual fixed assets costing less than £500 are written off in the year.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Defined contribution scheme

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

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.

Cash at bank and in hand

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

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.

4. Limited by guarantee

AND is a private company limited by guarantee incorporated in England and Wales and has no share capital. The registered office is at 44 Peter Street, Manchester, M2 5GP. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	25	—	25

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Grants from Trusts & Foundations	–	3,953	3,953
	<u>25</u>	<u>3,953</u>	<u>3,978</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	–	–	–

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Box Office income	462	–	462
Arts Council England (North West) - NPO funding	137,484	–	137,484
BFI	–	3,000	3,000
British Council - Poland	–	12,500	12,500
Cheshire East Council	–	26,332	26,332
Granada Foundation	–	–	–
	<u>137,946</u>	<u>41,832</u>	<u>179,778</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Box Office income	–	–	–
Arts Council England (North West) - NPO funding	137,484	–	137,484
BFI	–	12,000	12,000
British Council - Poland	–	–	–
Cheshire East Council	–	–	–
Granada Foundation	–	2,000	2,000
	<u>137,484</u>	<u>14,000</u>	<u>151,484</u>

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Consultancy & speaker fees	–	–	856	856
Other fees	650	650	1,000	1,000
	<u>650</u>	<u>650</u>	<u>1,856</u>	<u>1,856</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Donations	13,546	13,546	–	–

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	76,646	40,823	117,469
Support costs	54,269	–	54,269
	<u>130,915</u>	<u>40,823</u>	<u>171,738</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	145,921	2,144	148,065
Support costs	44,101	–	44,101
	<u>190,022</u>	<u>2,144</u>	<u>192,166</u>

Costs other than direct project or festival costs are shown as part of support costs. See analysis in note 11.

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Charitable activities	117,469	40,245	157,714	180,191
Governance costs	–	14,024	14,024	11,975
	<u>117,469</u>	<u>54,269</u>	<u>171,738</u>	<u>192,166</u>

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

11. Analysis of support costs

		Total 2024	Total 2023
	£	£	£
Staff costs	15,188	15,188	10,074
General office	11,952	11,952	13,336
Finance costs	1,539	1,539	(918)
Governance costs	14,023	14,023	11,975
Storage	1,440	1,440	(1,960)
Travel & accommodation	2,108	2,108	2,639
Consultancy	—	—	558
Depreciation	741	741	1,165
Management accounting & payroll	5,639	5,639	5,416
Other legal & professional costs	1,638	1,638	1,816
	<u>54,268</u>	<u>54,268</u>	<u>44,101</u>

12. Governance costs

	2024	2023
	£	£
Wages & salaries	4,733	2,708
Accountancy & audit fees	8,600	8,340
Legal & other professional fees	40	318
Board expenses	650	609
	<u>14,023</u>	<u>11,975</u>

13. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>741</u>	<u>1,165</u>

14. Auditors remuneration

	2024	2023
	£	£
Fees payable for the audit of the financial statements	<u>6,600</u>	<u>6,340</u>

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Salaries and wages	96,565	108,216
Social Security costs	3,310	4,354
Pension costs	1,898	2,336
	<u>101,773</u>	<u>114,906</u>

The average head count of employees during the year was 4 (2023: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
Number of staff	3	4

No employee received employee benefits of more than £60,000 during the year (2022: Nil)

Key Management Personnel

The key personnel of the charity comprise the trustees, the Director, the executive director and the senior producer. The total employee benefits of the key management personnel of the charity were £85,077 (2023: £95,478).

16. Trustee remuneration and expenses

Zaiba Jabbar was paid £125 as a speaker for New Cinema Days in the year. No other trustee received payment for professional or other services supplied to the charity (2023: £nil). No other charity trustees were paid or received any remuneration or other benefits from employment with the charity or a related entity in the year (2023: £nil).

Trustee expenses of £824 have been incurred in the year in relation to travel and refreshments (2023: £nil)

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

17. Prior year statement of financial activities

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Income and endowments			
Charitable Activities	137,484	14,000	151,484
Other trading activities	1,856	—	1,856
Total Income	139,340	14,000	153,340
Expenditure			
Expenditure on Charitable activities	(190,022)	(2,144)	(192,166)
Net Expenditure	(50,682)	11,856	(38,826)
	Unrestricted Funds £	Restricted Funds £	Total Funds £
Reconciliation of Funds			
Total Funds brought forward	203,138	—	203,138
Total Funds carried forward	<u>152,456</u>	<u>11,856</u>	<u>164,312</u>

18. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2023 and 31 March 2024	<u>5,544</u>
Depreciation	
At 1 April 2023	4,345
Charge for the year	741
At 31 March 2024	<u>5,086</u>
Carrying amount	
At 31 March 2024	<u>458</u>
At 31 March 2023	<u>1,199</u>

19. Debtors

	2024 £	2023 £
Trade debtors	512	193
Prepayments and accrued income	1,250	7,469
	<u>1,762</u>	<u>7,662</u>

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	759	11,247
Accruals and deferred income	8,393	8,145
Other creditors	1,831	535
	<u>10,983</u>	<u>19,927</u>

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income £	Expenditure £	At 31 Mar 2024
General funds	152,456	138,621	(144,461)	146,616

	At 1 April 2022	Income £	Expenditure £	At 31 Mar 2023
General funds	203,138	139,340	(190,022)	152,456

The free reserves are after allowing for all designated funds.

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 Mar 2024
	£	£	£	£
BFI	9,856	3,000	(12,856)	–
Cheshire East Council	–	26,332	(19,856)	6,476
Italian Cultural Institute	–	1,191	(1,191)	–
School of Digital Arts	–	2,762	(2,762)	–
Granada Foundation	2,000	–	(2,000)	–
British Council - Poland	–	12,500	(2,158)	10,342
	<u>11,856</u>	<u>45,785</u>	<u>(40,823)</u>	<u>16,818</u>

	At 1 April 2022	Income	Expenditure	At 31 Mar 2023
	£	£	£	£
BFI	–	12,000	(2,144)	9,856
Granada Foundation	–	2,000	–	2,000
	<u>–</u>	<u>14,000</u>	<u>(2,144)</u>	<u>11,856</u>

BFI

In 2023/24 this fund from BFI was to support the New Cinema Days programme. All unspent funds carried forward were spent on the programme in the year.

British Council Poland

This fund supported scoping, development and presentation of the British Council Poland 25 Season that took place in Poland.

Granada Foundation

In 2023/24 this fund was to support the development and delivery of the New Cinema Days programme.

School of Digital Arts (SODA)

In 2023/24 this fund was to support the delivery of the New Cinema Days programme.

Italian Cultural Institute

In 2023/24 this fund was to support the delivery of the New Cinema Days programme.

Cheshire East Council

In 2023/24 this fund supported work delivered for Impossible Perspectives phase 2.

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	458	–	458
Current assets	159,127	14,832	173,959
Creditors less than 1 year	(10,983)	–	(10,983)
Net assets	<u>148,602</u>	<u>14,832</u>	<u>163,434</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,199	–	1,199
Current assets	166,602	16,438	183,040
Creditors less than 1 year	(15,345)	(4,582)	(19,927)
Net assets	<u>152,456</u>	<u>11,856</u>	<u>164,312</u>

23. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2024 £	2023 £
Financial assets that are debt instruments measured at amortised cost		
Financial assets that are debt instruments measured at amortised cost	<u>173,446</u>	<u>183,040</u>
Financial liabilities measured at amortised cost		
Financial liabilities measured at amortised cost	<u>10,984</u>	<u>19,927</u>

24. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	<u>175,378</u>	<u>(3,181)</u>	<u>172,197</u>

25. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Not later than 1 year	<u>1,200</u>	<u>–</u>

26. Related parties

There were no related party transactions during the year (2023: £nil).

Abandon Normal Devices
Company Limited by Guarantee
Management Information
Year ended 31 March 2024

The following pages do not form part of the financial statements.

Abandon Normal Devices

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	25	–
Grants from Trusts & Foundations	3,953	–
	<u>3,978</u>	<u>–</u>
Charitable activities		
Box Office income	462	–
Arts Council England (North West) - NPO funding	137,484	137,484
BFI	3,000	12,000
British Council - Poland	12,500	–
Cheshire East Council	26,332	–
Granada Foundation	–	2,000
	<u>179,778</u>	<u>151,484</u>
Other trading activities		
Consultancy & speaker fees	–	856
Other fees	650	1,000
	<u>650</u>	<u>1,856</u>
Total income	<u>184,406</u>	<u>153,340</u>
Expenditure		
Costs of raising donations and legacies		
Wages and salaries	13,546	–
Expenditure on charitable activities		
Wages and salaries	90,333	117,009
Insurance	1,638	1,816
Other motor/travel costs	2,108	2,640
Legal and professional fees	14,280	14,075
Other office costs	11,952	13,334
Depreciation	741	1,164
Other interest payable and similar charges	1,539	(917)
Direct project costs & consulting	44,026	30,273
Marketing	3,681	14,732
Storage costs	1,440	(1,960)
	<u>171,738</u>	<u>192,166</u>
Total expenditure	<u>185,284</u>	<u>192,166</u>

Abandon Normal Devices

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

	2024 £	2023 £
Net expenditure	<u>(878)</u>	<u>(38,826)</u>

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Donations - wages and salaries	13,546	—
	<u>13,546</u>	<u>—</u>
Costs of raising donations and legacies	<u>13,546</u>	<u>—</u>
Expenditure on charitable activities		
Charitable activities		
<i>Activities undertaken directly</i>		
Staff costs	70,412	104,227
Direct project costs	43,376	29,106
Marketing	3,681	14,732
	<u>117,469</u>	<u>148,065</u>
<i>Support costs</i>		
Salaries, wages and related costs	15,188	10,074
Insurance	1,638	1,816
Travel & subsistence	2,108	2,640
Finance support	5,639	5,417
General office costs	11,952	13,334
Depreciation	741	1,164
Bank charges and related costs	1,539	(917)
Consultancy	—	558
Storage	1,440	(1,960)
	<u>40,245</u>	<u>32,126</u>
Governance costs		
Wages/salaries	4,733	2,708
Accountancy and audit fees	8,600	8,340
Legal and other professional fees	41	318
Catering & venue hire for Board meetings	650	609
	<u>14,024</u>	<u>11,975</u>
Expenditure on charitable activities	<u>171,738</u>	<u>192,166</u>

ABANDON NORMAL DEVICES

England & Wales - Charity number 1161585

Accounts

COMPANY REGISTRATION NUMBER: 06054549

CHARITY REGISTRATION NUMBER: 1161585

CHARITY COMMISSION
FIRST CONTACT

31 OCT 2023

ACCOUNTS
RECEIVED

**Abandon Normal Devices
Company Limited by Guarantee
Financial Statements
31 March 2023**

Abandon Normal Devices
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2023

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Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Reference and administrative details

Registered charity name Abandon Normal Devices

Charity registration number 1161585

Company registration number 06054549

Principal office and registered office 44 Peter Street
Manchester
M2 5GP

The Trustees J Herring (Chair)
Z Jabbar
S Bompas
D Lander
A Budd
D Mathias
K Moffat
A Gilmore
A Urpi
E Torun
N Jones

(Resigned 21 October 2022)

(Appointed 19 July 2023)

(Appointed 19 July 2023)

(Appointed 19 July 2023)

Company Secretary R McCullough
L Hargreaves

(Resigned 15 July 2023)

(Appointed 23 June 2023)

Auditor Mitchell Charlesworth (Audit) Limited
Statutory auditor
3rd Floor
44 Peter Street
Manchester
M2 5GP

Bankers RBS
38 West Mosley Street
Manchester
M2 3AZ

Solicitors Brabners LLP
Horton House
Exchange Flags
Liverpool
L2 3YL

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The Trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Chair's report

As we reflect on another year, I feel our work at Abandon Normal Devices becomes ever more relevant to the world we live in. Our vision is to ignite radical thinking through new creative communities and our work continues to create conversations focussed on key issues such as the environment, inclusivity and developing and giving voice to emerging talent.

At the beginning of 2022 we launched our Impossible Perspectives Lab. We recruited 5 diverse and exciting artists to take part in our first residency programme at Tatton Park, inspired by the works of Italian painter Canaletto, to develop their practice in augmented, virtual, and mixed reality technologies. The overall aim is to support the development of emerging UK artists through producing and commissioning large scale immersive artworks as part of a programme at Tatton Park in 2025. Although we had originally envisaged that the artists would each develop their own projects, they connected creatively during their residency, and are now working on the proposals for a large-scale, immersive artwork as a collective. This was a completely unforeseen outcome of the residency, and we're excited to see what they will develop during the Catalyst Labs.

Our Unseen Futures programme - a radical, artist led, inaugural fellowship of 4 international artists sees our organisation step into the space of artistic support where our artists can have time to think, develop, challenge and be challenged - was launched halfway through the year. The fellowship has been excellent so far and we are excited to see how this work develops within a new space for us.

At the end of 22/23 we launched New Cinema Days in partnership with SODA (School of Digital Arts) and HOME Manchester to explore experimental and emerging forms of cinema. It culminated in a screening of Lorem's Distrust Everything - a performative, immersive, AV installation with a plot completely generated by AI and a soundscape created by Manchester based producer Acre.

During 22/23 our Director, Ruth McCullough led the refresh of our vision and strategy. Along with Catherine Waddington, our Interim Executive Director, Ruth submitted an application for AND to continue as a National Portfolio Organisation with Arts Council England. We were successful in our application and this funding and support forms part of our future focus to be a catalyst for new ideas and artforms exploring new programmes and new ways of working in the coming years.

After many years of service Catherine left the organisation in October and then Ruth left at the end of March 2023 - with Catherine returning on a temporary basis to help us transition to new leadership. AND would not be where it is today without these outstanding women who have led the organisation through some amazing festivals, challenging times during COVID-19 and out into the light again following the pandemic. The Trustees and I would like to personally thank them and rest of the staff team as well as the numerous artists, partners, funders, and volunteers who help us do what we do, year in year out.

I would also like to thank Abigail Gilmore who has come to the end of her second 3-year term on AND's board and has brought perspectives and connections which have supported us as an organisation and helped us develop and grow.

The coming year promises to be an exciting one as we look to recruit a new leadership team, a diverse range of new people for the board and most importantly continue with the work of AND to ignite radical thinking through new creative communities. We look forward to seeing you all again in 23/24.

John Herring
Chair

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 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 2022, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The company is registered as a charity under the Charities Act and its registered charity number is 1161585.

Objectives and activities

The purposes of the charity are:

- to promote, maintain, improve and advance education by the encouragement of visual art, film and moving image public exhibition activity, in the United Kingdom, conducive to the advancement of education;
- to benefit audiences by enabling and supporting the development of digital and screen practice; and
- any other purpose for the public benefit which is charitable according to the law in England and Wales which the Trustees may determine from time to time.

The vision that shapes our annual activities is the promotion of digital and screen practices and the fostering of knowledge, with a specific focus on new approaches to art-making and digital invention. This includes working with filmmakers, artists, technologists and scientists to promote, organise, present and produce varying techniques and methods of screen and digital culture.

The charity provides a platform for audiences to see and learn about these new approaches and further educate audiences and artists, in the process. AND presents, promotes, organises, provides, manages and produces cultural experiences such as screenings, exhibitions, broadcast and live performances, lectures and conferences. These are all conducive to the promotion, maintenance and advancement of screen education or to the encouragement of cultural cinema.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit: running a charity (PB2)". The trustees have always been proactive in ensuring that the activities of AND are to the benefit of the public and as a consequence have considered the guidance in employing the following strategies:

- Working with artistic talent in the UK through high quality commissions and ambitious digital productions;
 - Pioneering new forms of public engagement through exploiting the possibilities of creative media practice;
 - Engendering connectivity across disciplines and sectors (creative industries, regeneration, education and arts);
 - Growing and supporting diverse audiences for digital culture and screen-based exhibitions particularly in sites where arts and cultural engagement and production infrastructure is low;
 - Encouraging young producers and artists to access new networks and platforms;
 - Strengthening the foundations of the organisation through creating a mixed economy model so AND remains fleet of foot, adaptive and entrepreneurial.
-

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities *(continued)*

Putting these aims and objectives into action the charity has five main areas of activity, which together make up a single charitable activity:

a) AND Festival

AND Festival is a roaming biennial of new cinema, digital culture, and art; it maps new cultural and digital domains every two years, taking place in marginal locations, rural villages, and coastal towns. AND creates a delivery framework for new partner organisations, establishing the festival as a site to explore fresh ideas. The festival programme includes new public realm commissions, exhibitions, interactive performances, live cinema, talks and films. Past festival locations include Manchester (2010 & 2012) and Liverpool (2009, 2011 & 2013), Lancashire and Cumbria (2010 & 2011), Grizedale Forest, Cumbria (2015), Peak District National Park (2017), and Merseyside and Cheshire (2021).

b) Research Projects

AND's talent development programme embeds artists at the forefront of research across industry, innovation, and engineering. Residencies benefit from "hands-on" involvement by artists and designers, creating meaningful dialogue with the public, science practitioners, academics, and researchers. Our residencies entail working with emerging technologies and scientific research to make ground-breaking art provocations, examining ethics, potentials of new materials and art-forms, defining how we see and experience the world in the future. Past projects include Pigs Bladder Football (2012-13), Project Daedalus (2014-16), COSMOS (2015-21), Toxicity's Reach (2019-21) and The Networked Condition (2020-2023).

c) Cross Platform - Live Cinema & Online

Artist led projects which facilitate audience engagement and encourage user-led content, involving live cinema, public realm works and online commissions. Complemented by experiments into how digital content can be distributed through pervasive and locative media, experimenting with emerging technology such as blockchain, mobile and distributed web. Past projects include: New Networked Normal (2017-19) with partners Transmediale (Germany); STRP Festival (Netherlands), Centre for Contemporary Culture Barcelona and The Influencers (Spain); and Weedweavers (2021) with Dutch partners New Emergences and Creative Industries Fund (Netherlands), New Cinema Days (2023) with School of Digital Arts and HOME (Manchester) and Impossible Perspectives (2022-2025) with Tatton Park (Cheshire).

d) Exhibitions

AND curates exhibitions, which bring together artists working with emerging technologies and artistic practices. Exhibitions are often set outside of traditional settings, in forests, abandoned buildings or caves, playing with new formats for audience engagement. Debate and discussion take place around how art and film are influenced by internet culture, emerging technology, and science. Past exhibitions include: Seeing the Forest Through the Trees (2015), The Art of Bots (2016), Digital Dark Ages (2017), FREEPORT: Terminal MCR (2019) and Toxicity's Reach (2021).

e) Touring Productions

AND tours its commissioned work nationally and internationally aiming to reach wider and more diverse audiences. This extends reach and involves the strategic development of new partners across culture, heritage, tourism, technology, and science sectors in the UK and internationally with partners in the Netherlands, Mexico, Slovenia, Italy, Brazil, Indonesia, Germany, Sub-Saharan Africa, Argentina, and the United States.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

AND supports artists through residencies, new commissions, exhibition, and development opportunities; creating space and time to develop new ideas and artworks. AND's events are more than art projects - they are experiences rooted in a location and a culture. They are social environments which enable and empower our artists, partners, and audiences to take risks and create something new.

2022-23 was a year of development and change for AND. As a non-festival year, the activities focused on the development of new programmes, future, and strategic planning. We saw continued challenges across the sector emerging from COVID-19, combined with the cost-of-living crisis and Brexit, on staffing, finances, and production. Despite these challenges AND continued to develop a high-quality cutting edge annual programme through creative research and innovative production strategies to engage audiences, commission artists and collaborate with partners.

AND defines the artistic programme to cover three key areas identified as:
DEVELOP - residencies, labs, fellowships, talent development and research
CREATE - commissions across live cinema, events, exhibitions and online
SHARE - touring and distribution of projects

This is a programme framework and evaluation mechanism so the organisation can consistently measure processes, partnerships, commissioning, and reach.

AND's annual programme focused on transforming digital artforms and audience engagement by growing talent, production, and leadership in the UK's creative media sector, specifically in the North. Driving long-term change in the sector's ambition and capacity, with AND Festival and site-specific commissions and live experiences that form a unique placemaking strategy and international showcase. In 2022-23 this included 2 x artist residency programmes Unseen Futures and Impossible Perspectives and 2 x research strands The Networked Condition and Wild Natures, alongside the development of a new sector development programme, New Cinema Days.

Unseen Futures is a new international artist-led fellowship programme, centred on dialogue, access, and shared experience. Initiated by AND in 2022 this creative development programme seeks to serve artists and thinkers who have traditionally been under-represented in the contemporary and digital arts space. Between May 2022 and March 2023 the programme supported three artists annually, nominated by an internationally diverse group of artists, curators, and professionals. We intentionally worked with independent nominators who are currently outside of AND's existing networks nationally and internationally, to bring new and diverse perspectives on creative communities and emerging artforms.

The Unseen Futures fellowship was artist-led, tailored specifically to the participants to work collaboratively, focused on alternative forms of production, support structures and sustainability. The four inaugural fellows Uma Breakdown (UK), Julieta Gil (MX), Eternal Engine (PL) and Liz Mputu (US) took part in our collective development programme between August 2022 and January 2023. Each fellow received an unrestricted bursary, tailored industry access, advisory sessions, production strategy support, and structured meetings with key industry peers. As a space to think, challenge and be challenged, the fellowship programme focused on models of supporting processes and sustainability for artists away from the 'pressure to produce'. The programme outputs varied depending on the cohorts' interests and needs, and included podcasts, interviews, talks, visual essays and microsites. This inaugural year will inform future editions of the fellowship planned for 2023-24.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Impossible Perspectives (IP) is a multi-year research and artist development project in collaboration with the National Trust, Cheshire East Council, School of Digital Arts (SODA) and technology partner HTC VIVE Arts. Sited at National Trust property Tatton Park in Cheshire this new collaboration will take inspiration from the rich landscape, and the works of Italian painter Canaletto, whose paintings and drawings form part of the property's archive collection. Canaletto's works are renowned for their immersive qualities of imaginary architectural views creating 'impossible perspectives' considered to be fledgling versions of current virtual reality. AND is leading a programme of new digital commissions that will engage with the collection, history, and exhibition themes, opening the programme to new audience experiences through a series of immersive artworks, working with radical artists experimenting with emerging technologies, such as augmented, virtual, and mixed reality technologies (XR).

The first phase of the IP project launched in March 2022 with the first Impossible Perspectives XR Lab, exploring new visions, exchanges, and experiences. Five emerging UK artists - Baff Akoto, Thomas Buckley, Angela YT Chan, enoré, and Kialy Tihngang - were selected through an open call which focused on bringing new and under-represented artists to collaborate with the partners. The week-long residency lab included a series of exploratory talks, workshops, and site visits, with researchers, technologists, creative directors, and artists leading in the field. The artists gained hands-on experience and insight into constantly developing production techniques such as augmented, virtual, and mixed reality technologies (AR/VR/XR). Proposals from this Lab have fed into the next phase of the project that will focus on the development of ambitious large scale immersive commissions for production in 2023 as part of a site-wide exhibition at Tatton Park in 2025, with funding secured from the Art Fund and Cheshire East Council.

The Networked Condition is AND's environmental artistic research and creative platform for emerging and under-represented voices, driving an intersectional approach (gender, ethnicity, socio-economic background) and breaking the mould of the creative media sector. Initiated in 2020, in partnership with Fast Familiar and Arts Catalyst, this collaborative research-led project is focused on the often-hidden environmental impact of the creation and delivery of artworks using digital technology. Initially developed through the Julie's Bicycle Accelerator Programme the project features a series of case studies about digital arts production internationally, as well as a free-to-use carbon calculator, to help artists and arts producers understand and reduce the impact of digital production.

The Networked Condition partnership will continue to work together in coming years, looking to expand the network to include organisations nationally working with the same challenges of digital production and collection, such as the Photographers Gallery and University of Salford Art Collection. 2023-24 will see the introduction of a series of collaborative workshops addressing urgent areas for exploration and identify future research, commissioning, and publication.

Wild Natures is a co-created initiative with artists and young adults on probation led by artist Hwa Young Jung, exploring the intersection of criminal and environmental justice through the co-creation of an interactive gaming artwork. The project was selected to be part of the inaugural WORLDING programme developed by Unity Technologies and the Co-Creation Studio at MIT Open Documentary Lab. During September 2022, UK artists Hwa Young Jung, Angela Y Chan and AND Director Ruth McCullough participated in a two week long intensive knowledge-sharing working focused on the potential of game-engines to imagine and build sustainable worlds. Advisors from Unity, MIT and international speakers mapped out the emergence of a new field that employs 3D game-engines for community-based, cross-disciplinary approaches to both imagined and tangible climate futures.

New Cinema Days (NCD) is a new creative development lab for cinema of the future, initiated by AND in partnership with the School of Digital Arts (SODA) at Manchester Metropolitan University and HOME Manchester, and funded by the British Film Institute, the Granada Foundation, and the Italian Cultural Institute. Initiated in Spring 2022 it was developed and fundraised for across 2022-23, with inaugural.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

NCD events taking place at SODA and HOME in April 2023.

The NCD Lab invites emerging and mid-career artists and filmmakers working at the cutting edge of new cinema to be part of our week-long creative development programme. This funded programme offers editorial support, technical facilitation, and industry connection for three teams of new cinema projects in development or early production - bold cinematic works that go beyond the traditionally defined categories of 'film' and 'art'. Alongside the lab a one-day public seminar and radical screening series focused on experimental and emerging forms of cinema. We aim to generate an annual event and network to support this ongoing work with partners, to be a catalyst for new digital cultures and technologies for innovative, live, virtual, and immersive cinema production.

National and International collaboration and partnership working remains a key focus and development opportunity for AND. Programmes such as Impossible Perspectives and New Cinema Days are co-designed specifically for touring with regional partners. The impacts on travel and visas due to the pandemic and Brexit affected AND's international working and touring programmes; despite this we were able to capitalise on an appetite for showcasing new work, with AND commissions featured at film and media festivals in Zurich, South East Asia, Holland, Ireland, and the US. The AND team continued to facilitate international collaborations through the research and development of a co-commission with Poland based Unsound for the 2025 UK/Poland Season supported by the British Council.

This table gives an overview of 2022-23 activity.

	Activity	Events	Commissions	Artists	Participants	Active Audiences	Ambient Audiences
CREATE	Online Exhibition	/	1	3	/	266	/
	Online Project	/	1	2		367	/
	Total Create	/	2	5		633	/
SHARE	Touring	6	/	/	/	2,650	/
	Broadcast	/	/	/	/	/	76,835
	Total Share	6	/	/	/	2,650	76,835
DEVELOP	Residencies	/	/	11	7	624	/
	Research	1	/	5	/	5,000	/
	Total Develop	/	/	16	7	5,624	/
Total Programme		7	2	21	7	8,907	76,835

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

AND Festival

AND produces, develops, and stages the biggest media arts festival in the UK. This roaming biennial embeds within a new site and radically maps a different terrain every two-years. It is a rehearsal space, a catalyst and incubator for new models of working and distributing digital art forms. We create opportunities for artists and audiences to respond to a location, context, and international platform. The methodology for developing the festival changes based on the sites, venues, and capacity of partners. Past hosts have included: 2015 with the Forestry Commission at Grizedale Forest, Cumbria; 2017 in Castleton, with the Peak District National Park and National Trust; and 2021 on waterways and docklands surrounding the Manchester Ship Canal and Mersey River in partnership with Culture Liverpool, Imagine Wirral, Culture Warrington, The Daniel Adamson Preservation Society, and Mersey Travel.

In 2022-23 we also began to lay the groundwork for the 10th edition of the AND Festival, researching locations and developing new partnership frameworks in South Yorkshire. The framework development for 2024 is underway, with multiple sites and cross sector partners which have been identified through research trips and partnership meetings. 2023-24 will focus on developing the framework, partnerships, and programmes, launching a series of incubator projects and community engagement events, alongside a period of significant development and fundraising.

Talent development and new work

AND's programmes continue to offer an exciting and unparalleled opportunity for artists to develop new ideas and artworks in response to uncharted locations and emerging technology and research supported by innovative cross-sector partnerships. Emerging programmes Unseen Futures Fellowship, Impossible Perspectives and New Cinema Days have offered further opportunities to expand AND's work, by centring care and support for artists. In all modes of interaction and production we ensure that artists feel valued, supported and empowered to make ambitious leaps in their practice.

In 2022-23 AND's annual programme focused on transforming digital artforms and audience engagement by growing talent, production, and leadership in the creative media sector in the UK and beyond, working with 21 artists from across the UK, USA, Mexico, Poland and Turkey. AND is committed to supporting artists who are marginalised in the art, film or tech sector as well as creating opportunities for artists who aren't on the mainstream visual arts or festival circuit. 2022-23 programmes focused on supporting equitable representation in the artists selected, with 33% female, 29% non-binary and 29% male (9% prefer not to say); and ethnicity background 33% White British, 29% African, 14% Chinese, 9% Other ethnic group and 5% Korean, (9% prefer not to say). For the majority, they identified as starting out or emerging in their career (53%) and for 70% this was the first time they had worked with AND.

"I've learned so much from being a part of this program and I was able to do that through a unique experience that I've never really encountered before. I really appreciated the space that we received that allowed us to think creatively and take intentional time with our thoughts and feeling when it came to certain projects, discussions, or ideas."

Unseen Futures Artist

"Meeting likeminded artists whose practices both overlap and are different to mine, giving us a great dynamic in conversations and later collaboration potentials - developing new ideas and understandings about XR technologies beyond my previous and few experiences, by playing with the tech and hearing from experts in the field - feeling supported by AND's team throughout the lab, from the range of curated programme of guests."

Impossible Perspectives Artist

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Touring

AND uses a range of tactics and creative outputs to reach and inspire audiences. Touring forms a key part of this strategy, working with a dynamic range of arts, heritage, and tourism partners across the UK and internationally. The majority of AND's touring activity follows a 2-year pattern; in response to the biennial festival, new commissions developed as part of the festival are toured the following 1-2 years. National activity focuses on delivering sector development with partners to grow key skills in digital arts production and audience development, specifically working with partners who do not have experience of presenting works using digital or emerging technologies.

The restrictions on travel and visas due to the pandemic and Brexit affected AND's international working and touring programmes, despite this AND commissions featured at film and media festivals and venues. In 2022-23 existing commissioned work toured nationally and internationally, including: *The Grief Interval* by Aura Satz and Sarah Davachi, *Rewire Festival* in The Hague (April 22), *London Contemporary Music Festival* (June 22), *Norient Festival* in Bern (Jan 23); *Does Spring Hide Its Joy* by Kali Malone, *Unsound* in Poland (Oct 2022); *Beginningless Minds* by Marija Bozinovska Jones, *Whitechapel Gallery London* (June - Sep 22); *Notes from the Periphery* by Tulapop Saenjaroen, *Cosmic Rays: Cactus Club, Milwaukee, USA* (Feb 23), *Light Matter Film Festival, New York, USA* (Nov 22), *25th Antimatter Media Art, Vitoria BC, Canada* (Oct 22) plus many more. AND continues to research how touring can further be developed as an income and advocacy tool.

"Love how AND bring the art to where people are, instead of waiting for people to come to a gallery."
Audience Member

Digital Distribution

In 2022-23 AND's broadcast figures reached 76,835 people via website, social media, video streaming platforms, podcasts, and newsletters: 26,920 users visited the AND website in comparison to 56,066 users in 2021-22, The decrease in visitor numbers is unsurprising given it's a non-festival year where time was focussed on artist and sector development.

We saw 35% of online visitors in 2022-23 registered in the UK (60% in 21-22), with 36% from the US (10% in 21-22) and 29% spread across the world (30% in 21-22), with other countries in the top 10 including China, Germany, France, Spain, Netherlands, Italy and Russia. The increase in the percentage of visitor numbers from overseas compared to previous years reflects the interaction with international artists and reaching their wider networks across the globe.

The 2022-23 engagement also benefitted from the extension of the AND podcast series which provides routes for audiences to dig deeper in the thematic and artists development, reaching over 1,000 across the year, and from the continued engagement with online talks and workshop content from the 2021 festival programme.

Public Engagement

The AND Festival is our main public facing activity taking place every 2 years, therefore as a non-festival year the 2022-23 focus was on developing new programmes for the public to engage with in 2023-24 and forging new cross sector partnership to evolve and develop this work.

Abandon Normal Devices

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Partnership development is a key strategy for public engagement success, in 2022-23 AND developed a programme with 7 partners to ensure our programmes extended beyond the gallery to the public and online spaces. This included National Trust (Cheshire), Cheshire East Council, School of Digital Arts (Manchester Metropolitan University), HOME Manchester, HTC VIVE Arts, Fast Familiar, Arts Catalyst (Sheffield). In 2021-22 of the 17 partners, 6 (35%) were new, however in 2022-23 none of the 7 partners were new, as many of the newer partnerships are in development into the next festival programme.

Sector Leadership

AND continues to be a leader and innovator in the screen based and digital arts sector, in our continuing investment in talent development, and in showcasing the most exciting emerging artists and artforms alongside new experimental approaches to audience engagement. Our leadership, knowledge and skills in this area have drawn more attention, as the impact of COVID-19 has meant a large percentage of the cultural sector has needed to produce their work in new ways through digital broadcast and online tools. We have provided a range of stakeholders with advice and critical thinking on the best methods and approaches, e.g. DCMS, DaDa Fest, British Library North and Local Authorities; and our Networked Condition carbon calculator signposted in ACE's Let's Create Resource Hub.

We continue to advocate for artists and emerging artforms, presenting at events nationally and internationally. Fieldwork Network (2017-2019) developed with the Barbican and the British Council focused on sector development nationally and internationally, it was initiated during the 2017 AND Festival, with network activities taking place in Indonesia (2017), Mexico (2018), Argentina (2018); South Africa (2019) and India (2019). As Fieldwork paused due to the pandemic, we have continued to develop deep relationships with partners and artists in Indonesia, Mexico, and South Africa, including the CollabNowNow collaboration with Maxwell Mutanda (ZW) and Hakeem Adam (GH) who created an online commission, One Fifth of the Earth's Surface for AND Festival 2021. In 2022-23 a key international platform was the Inaugural WORLDING with Massachusetts Institute of Technology (US) with UK artists Hwa Young Jung, and Angela Y Chan.

Equality and Diversity

We began a significant piece of EDI work in 2021 with the recruitment of Equality, Diversity, and Inclusion Consultants Inc Arts with the aim of revisiting our core values with a focus on social and climate justice, to support positive and practical action across the organisation. In 2021-22 this included AND staff members and Board participation in Anti-racism workshop sessions; SMT review of internal processes of recruitment, commissioning of artists, selection of partners and project locations; alongside individual sessions conducted with a number of staff and board members. Inc Arts also undertook desk research, reviewing policies, procedures, and other relevant documents. The result was a set of recommendations across HR, artists development and programme, which we have begun to implement, including; a new application and advertising process for opportunities, a focus on representation within the programme and communications, review of programme development and artist selection, resulting in the development of new programmes and creative processes (Unseen Futures Fellowship and Impossible Perspectives). This is an ongoing piece of work which informs our strategic work and day to day operations, 2022-23 specifically focused on new approaches to recruitment across the organisation (staff and Board).

In 2022 we launched a new Associate Board Members opportunity, a 12-month development programme aimed at supporting individuals who are currently underrepresented in the cultural sector, providing greater access to training opportunities, and to add further diversity and richness of perspective to the organisation.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Environmental Sustainability

AND is committed to best sustainable policy and practice. We declare a Climate and Ecological Emergency and pledge to work towards reducing our emissions to Net Zero by 2025. We are actively working to re-imagine and model ways that we can adapt to sustainable practices internally as well as

with the creatives and individuals we work with internationally. We will continue to do what is possible to enable dialogue and expression about the effects of the emergency and the changes that are needed to support the growth of the planet.

We have developed a comprehensive Environmental and Sustainability Action Plan, and continually explore ways for the organisation to reduce its environmental impact across production (including online), staff and artist travel, and how we communicate this commitment to our audiences, artists, and stakeholders. We are calculating our carbon footprint to gain a better understanding of our impact on the environment.

The Networked Condition: Environmental Impacts of Digital Cultural Production is an AND collaboration with Arts Catalyst and Fast Familiar launched in January 2020 as part of Julie's Bicycle Accelerator Programme. This research-led programme explores the often-hidden environmental impact of the creation and delivery of artworks using digital technology. This activity includes case studies with artists, researchers and organisations working in this space, and in September 2021 we launched a free-to-use carbon calculator, to help artists and arts producers understand and reduce carbon footprint as part of planning or evaluating a livestreamed event, digital artwork, or digital event.

Self-evaluation

All significant programmes of AND's activity are supported by an independent evaluation programme. We work with highly experienced evaluator Helen Corkery to deliver a detailed evaluation framework and capture baseline data against the project's aims and objectives. The framework has been developed over the last decade and allows AND to analyse year-on-year results, ensuring we learn from our experience to continually develop and improve our performance. The evaluation includes:

Measuring online reach (audience interactions on social media, press and blogger reviews, website analytics), Audience attendance and behaviour (on-site and online evaluation surveys), and Volunteer feedback (online survey), Partner feedback (telephone interviews, online survey), and Artist feedback (telephone interviews, online survey)

We undertake comprehensive evaluation of AND's programmes, providing a detailed picture of audience engagement, behaviour, and reach (geographically, demographically and in low engaged communities). The evaluation also informs our development and future working practices and is shared with partners to develop their practice.

Increased resilience

There is an increasing need for any cultural organisation reliant on public sector funding to develop alternative models for earning unrestricted funds. 2022-23 saw AND drawing on expertise from our Trustees with commercial experience to look at models for commercial income generation. In respect of the Board of Trustees, we now have a broader range of skills and experience available across strategic, commercial, innovation, programming, and partnerships. This has further strengthened and diversified the Board and brought new ideas and fresh perspectives. We continue to look for ways to strengthen and diversify the Board.

AND's financial position remains strong, with our unrestricted balances at the end of the year remaining

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

above our target level. This gives us the resilience to be able to face the continuing challenges. The organisation is thankful for the skills and commitment of its staff and for the support of its board of Trustees, and to continue to plan an exciting future.

Financial review

In the long-term, the Trustees believe that significantly excessive levels of general funds are unjustified; but that AND should build and maintain general reserves to bridge the gap between spending and receiving of income to cover unplanned emergencies. Some years ago, the Trustees recommended an ideal level of reserves (unrestricted funds not invested in fixed assets or otherwise designated) at £100,000. This goal was achieved in 2019-20 and exceeded in 2020-21, and at the end of 2021-22 reserves stood at £203,138. This was well above the target but was not felt to be excessive given the continuing challenges and uncertainties facing the organisation and the sector.

2022-23 has indeed been another year of challenges and uncertainties, for AND as for the whole sector. COVID-19 continued to have an impact on programming and on participation levels, and we were operating in the economic context of relatively high inflation as well as public sector funding constraints. In addition, the announcement of our ultimately-successful application for 2023-2026 ACE NPO funding (developed in Jan-April 2022 and submitted in May 2022) was delayed until November 2022, extending the period of uncertainty. In the midst of this, AND experienced turnover in senior staff, and it was felt prudent to pause both long-term recruitment and major programme planning until the NPO funding was confirmed.

Income and expenditure were generally well below 2021-22's levels, as was expected as 2021-22 had reflected the biennial surge in activity for the AND Festival. Expenditure in 2022-23 on charitable activities was £192,166 (2022: £520,915) of which £190,022 (2022: £83,535) was unrestricted and £2,144 (2022: £437,380) was restricted. AND ended the year with an unrestricted deficit of £50,682 (2022: surplus of £57,462) and a restricted surplus of £11,856 (2022: £Nil).

Total reserves as at 31 March 2023 have reduced by £38,826 from £203,138 to £164,312. Cash reserves at year end have reduced from £228,762 to £175,378. These decreases reflect the utilisation of brought forward cash and reserves in supporting core activity in a period of reduced programming activity while we focussed on the NPO application and on managing senior staff turnover. Our level of unrestricted reserves at £152,456 is, however, still above our target, giving us confidence as we continue to move forward with staff recruitment and with planning for both programming and further fundraising.

AND is not VAT registered but we continue to monitor our situation closely to ensure the VAT registration threshold is not breached.

Financial management continues to be a priority. AND's funding model is based on ACE NPO funding supporting the majority of our core committed costs, with a strong track record of project funding and income being raised to enable significant additional expenditure on the artistic programme. We continue to take a cautious approach to committing to new expenditure, whilst continuing to support artists and freelance workers as far as possible. Revised budgets are reviewed regularly by senior management and Trustees to ensure that funding is in place before new projects are started.

The Trustees therefore believe it is appropriate to prepare the financial statements on the going concern basis.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

Governing Document

AND is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1 January 2007, as amended by special resolutions dated 8 September 2014 and 1 May 2015. It was registered as a charity with the Charity Commission with effect from 1 May 2015.

Members of the Company

Membership of the company is only open to those who are or are about to be appointed as Trustees/Directors of the company. A person ceases to be a member of the company when they cease to be a Director/Trustee. The liability of the members is limited, and they guarantee to contribute £1 if the company is dissolved either whilst a member or within one year of ceasing to be a member.

Appointment of Trustees

The Trustees (other than co-opted Trustees) are appointed by the members at the AGM for an initial period of three years and are eligible to be re-appointed for a further three years. After that they must have been out of office for at least a year before they are eligible for appointment again, unless in exceptional circumstances there is a resolution approving a reappointment by the current Trustees.

The Trustees have the power to co-opt up to two Trustees, but co-opted Trustees only hold office until the next AGM. Each Trustee signs a Letter of Agreement and Code of Conduct outlining their responsibilities to the Charity.

Trustee induction and training

All new Trustees are provided with key governance documents, including Articles of Association, accounts, current business plan and up to date trustee guidance documents from the Charity Commission. In addition, they meet the Director and Chair to be appraised of the Charity's current programme of activities and key issues.

The Trustees normally have an annual away day to review the past year's work and achievements and to consider the main strategic issues facing the organisation in the coming period. The last session took place in Autumn 2021.

Organisation

There are currently ten Trustees of the charity, and they work closely with the Director to ensure sound legal and financial governance. The Chair, John Herring, meets the Director once a month to address key issues facing the organisation and business development, but the day-to-day running of the organisation sits with the Director. The Board meets four times a year and gives regular feedback on funding applications and the artistic programme, contributes to the four-year business planning sessions, and reviews the organisation's risk register.

A Finance sub-committee chaired by the Treasurer and comprising two other Trustees, including AND's Chair and the Vice-Chair, plus AND's Director and Finance Manager, meets prior to each full Board meeting to review financial matters, including the latest monthly management accounts and the organisation's risk register. The sub-committee subsequently reports formally to the full Board. This is further supported by a Future Revenue working group, attended by staff and Trustees, investigating alternative approaches to income for AND.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

Related parties and co-operation with other organisations

The Company's Directors are also the Charity's Trustees for the purposes of Charity Law. None of AND's Directors/Trustees received remuneration or other benefit from their work with AND. All Company Directors give their time freely. Any connection between a Trustee or senior manager of the Charity with a production company, performer, or exhibitor, is disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party.

Key management personnel, pay policy for senior staff

The senior management team acts as the executive in charge of managing and running the organisation on a day-to-day basis.

The senior managers of AND during the year were:

Director	R McCullough
Executive Director	C Waddington
Senior Producer	L Hargreaves

The staff salaries are set by benchmarking across the sector, ensuring the salary levels reflect the responsibilities and skill levels relevant to the post. There is an expenses policy laid out for the organisation which includes rates and standards accepted for reimbursement in the UK and abroad. AND has a policy in place which provides guidelines and establishes procedures for employees incurring travel, entertainment, and related expenses whilst on Company business.

The pay of the senior staff is reviewed annually by the Board of Trustees.

Leadership Succession Planning

2022-23 was a year of considerable change internally for the AND team, after a collective 25 years working for the organisation, our Director Ruth McCullough and Executive Director Catherine Waddington independently decided to leave the organisation for new opportunities. They have jointly steered the organisation through extraordinarily exciting and challenging times. Supported by a brilliant team and Board, Catherine and Ruth have led our internationally respected and innovative organisation, and they handover the organisation in a stable position having secured Arts Council England NPO funding for 2023-26.

Their dual departure creates space for an exciting new chapter for AND. Succession planning began with the team and Board in Winter 2022, and the recruitment for new Directors launched in March 2023. Ruth and Catherine supported the organisation through this transition period, alongside additional support for AND Senior Producer Louise Hargreaves. They collectively worked alongside the Board to ensure a robust transition and legacy plan was in place to ensure the ongoing stability of the organisation, ensuring strategic work, public programmes and partnerships were maintained and developed appropriately. The recruitment period ran through March to August 2023, culminating in the appointment of a new Leadership Team from September 2023.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Risk Management

A detailed risk register has been created for the strategic, creative, operational, and financial management of the charity, which includes monitoring shortfall or cuts in funding, the inability to raise funds, internal and external fraud, and inconsistently applied finances. This is reviewed initially by the Finance sub-committee and reported to quarterly Board meetings and there is an annual review of the principal risks and uncertainties that the Charity faces alongside the annual business plan and budget reviews. AND has also established policies, systems, and procedures to mitigate those risks identified.

The Trustees review the major risks that could impact on AND quarterly, the main 2022-23 risks identified were:

Risk	Mitigation
STRATEGIC - Sustaining salaries at a competitive rate including pension increases. Minimum wage increases	Salary increases phased approach across Business Plan lifespan. Consider job shares / shared services with other cultural organisations.
POLITICAL - Loss in Local Authority funding / or strategic funds for AND Festival 2024 due to Brexit/Covid/Transition	Continued advocacy to senior policy makers. Engagement in wider city agendas. Build loyalty and engagement. Upkeep of close relationships with delivery teams within local authorities.
OPERATIONAL - Capacity of the staff teams cannot match the levels of activity required by the organisation, affecting staff morale and wellbeing, leading to illness and departures.	Scope new projects/programmes to assess organisational impact. Prioritise to do less to greater effect. Greater oversight of scheduling to prevent 'bottlenecks'. Ensure festival activity and resourcing are appropriately matched.
FINANCIAL - Festival income target not met, unable to raise strategic funds	Review the Festival budgets, and monitor spend. Offer sponsorship packages at all levels. Work in locations and in partnership with organisations who have match.
FINANCIAL - Inability to attract new project partners and co-producers	Regular review of yields and attendance figures against trends in previous years. Programme balance / what is different and topical
FINANCIAL - Rapid / Dramatic increase in the rate of inflation resulting in salaries not reflecting cost of living	Assess salary budgets considering predicted inflation and escalating costs. Reduce expenditure where possible and maintain/increase contingencies.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Operational Adaptations

In response to the COVID-19 pandemic, in March 2020 the AND Staff team migrated to home working and have since moved to a hybrid model with the organisation base as Manchester with staff contracts offering flexibility to work a combination of at home and in Manchester. The office has been relocated to a flexible workspace in central Manchester.

Volunteers

The recruitment of volunteers, training and support includes adherence to an expenses policy which can be adapted based on where events are taking place and the distance volunteers need to travel. There is a Volunteer Policy which includes rates and standards accepted for reimbursement to volunteers in the UK and abroad. AND's expenses policy provides guidelines and establishes procedures for volunteers incurring travel, entertainment, and related expenses whilst on AND business.

Trustees' responsibilities statement

The Trustees, who are also Directors for the purposes of Company Law, are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice):

Company Law requires the 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 the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting 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. The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The trustees' annual report and the strategic report were approved on 30 September 2023 and signed on behalf of the board of Trustees by:



J Herring (Chair)
Trustee

Registered Office address
44 Peter Street
Manchester
M2 5GP

Abandon Normal Devices

Company Limited by Guarantee

Independent Auditor's Report to the Members of Abandon Normal Devices

Year ended 31 March 2023

Opinion

We have audited the financial statements of Abandon Normal Devices (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Abandon Normal Devices

Company Limited by Guarantee

Independent Auditor's Report to the Members of Abandon Normal Devices

(continued)

Year ended 31 March 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Abandon Normal Devices

Company Limited by Guarantee

Independent Auditor's Report to the Members of Abandon Normal Devices

(continued)

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our responsibilities are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the sector, control environment and the organisation's performance;
 - the organisation's own assessment of the risks that irregularities may occur either as a result of fraud or error;
 - the results of our enquiries of management and Trustees of their own identification and assessment of the risks of irregularities;
 - any matters we identified having obtained and reviewed the organisation's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
-

Abandon Normal Devices

Company Limited by Guarantee

Independent Auditor's Report to the Members of Abandon Normal Devices

(continued)

Year ended 31 March 2023

- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

The recognition of revenue. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management over-ride.

We also obtained an understanding of the legal and regulatory framework that the organisation operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the health and safety regulations.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty. These included Data Protection Regulations.

Audit response to risks identified

As a result of performing the above, we identified the recognition of revenue as the key audit matter related to the potential risk of fraud. In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and the Trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant; and
- in addressing the risk of fraud through management over-ride of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Abandon Normal Devices

Company Limited by Guarantee

Independent Auditor's Report to the Members of Abandon Normal Devices (continued)

Year ended 31 March 2023

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

AS Buckley

Alison Buckley (Senior Statutory Auditor)

For and on behalf of
Mitchell Charlesworth (Audit) Limited
Chartered accountants & statutory auditor
3rd Floor
44 Peter Street
Manchester
M2 5GP

18 October 2023

Abandon Normal Devices

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

	Note	2023			Unrestricted funds £	Restricted funds £	2022 Total funds £
		Unrestricted funds £	Restricted funds £	Total funds £			
Income and endowments							
Donations and legacies	5	–	–	–	450	–	450
Charitable activities	6	137,484	14,000	151,484	140,032	91,750	231,782
Other trading activities	7	1,856	–	1,856	5415	–	515
Total income		<u>139,340</u>	<u>14,000</u>	<u>153,340</u>	<u>140,997</u>	<u>91,750</u>	<u>232,747</u>
Expenditure							
Expenditure on charitable activities	8, 9	190,022	2,144	192,166	(83,535)	(437,380)	(520,915)
Total expenditure		<u>190,022</u>	<u>2,144</u>	<u>192,166</u>	<u>57,462</u>	<u>(345,630)</u>	<u>(288,168)</u>
Net expenditure and net movement in funds		<u>(50,682)</u>	<u>11,856</u>	<u>(38,826)</u>	<u>76,274</u>	<u>(364,442)</u>	<u>(288,168)</u>
Reconciliation of funds							
Total funds brought forward		<u>203,138</u>	<u>–</u>	<u>203,138</u>	<u>126,864</u>	<u>364,442</u>	<u>491,306</u>
Total funds carried forward		<u>152,456</u>	<u>11,856</u>	<u>164,312</u>	<u>203,138</u>	<u>–</u>	<u>203,138</u>

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 26 to 38 form part of these financial statements.

**Abandon Normal Devices
Company Limited by Guarantee
Statement of Financial Position
31 March 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	16	1,199	2,364
Current assets			
Debtors	17	7,662	2,281
Cash at bank and in hand		175,378	228,762
		<u>183,040</u>	<u>231,043</u>
Creditors: amounts falling due within one year	18	19,927	30,269
Net current assets		<u>163,113</u>	<u>200,774</u>
Total assets less current liabilities		<u>164,312</u>	<u>203,138</u>
Net assets		<u>164,312</u>	<u>203,138</u>
Funds of the charity			
Restricted funds		11,856	
Unrestricted funds		152,456	203,138
Total charity funds	19	<u>164,312</u>	<u>203,138</u>

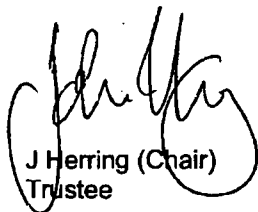
As the charitable company qualifies for audit exemption under the Companies Act, the accounts may instead be audited or independently examined under the Charities Act 2022. The Trustees have however opted for a full audit to give a high level of assurance.

For the year-ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act 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.

These financial statements were approved by the board of Trustees and authorised for issue on 18 October 2023, and are signed on behalf of the board by:


J Herring (Chair)
Trustee

The notes on pages 26 to 38 form part of these financial statements.

**Abandon Normal Devices
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2023**

	2023	2022
	£	£
Cash flows from operating activities		
Net expenditure	(38,826)	(288,168)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,165	1,162
Interest payable and similar charges	(917)	2,003
Accrued (income)/expenses	(2,880)	55,925
<i>Changes in:</i>		
Trade and other debtors	(6,131)	17,624
Trade and other creditors	(6,712)	(6,634)
Cash generated from operations	(54,301)	(218,088)
Interest paid	917	(2,003)
Net cash used in operating activities	(53,384)	(220,091)
Cash flows from investing activities		
Purchase of tangible assets	—	(2,399)
Net cash used in investing activities	—	(2,399)
Net decrease in cash and cash equivalents	(53,384)	(222,490)
Cash and cash equivalents at beginning of year	228,762	451,252
Cash and cash equivalents at end of year	175,378	228,762

The notes on pages 26 to 38 form part of these financial statements.

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 44 Peter Street, Manchester, M2 5GP.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

Abandon Normal Devices meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

2022-23 is the first in the three year ACE NPO funding period (April 2022 - March 2025).

The current free reserves (unrestricted funds not invested or otherwise designated) stand at £152,456, and are thus more than sufficient to cover 6 months' ordinary running costs for the organisation (staff and non-project costs).

At the time of approving the financial statements the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

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

Significant judgements

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies have had no significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2022 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Foreign currency

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees to further any of the Charity's purposes.

Designated funds are unrestricted funds earmarked by the Trustees for particular future projects or commitments.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the Charity, it is probable that the economic benefits associated with the transaction will flow to the Charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT which cannot be recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including the costs of performances, exhibitions and other educational activities undertaken and those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Support costs are those functions that assist the work of the charity but do not directly relate to charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charity's artistic programmes and activities. All these costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Abandon Normal Devices is not registered for VAT and therefore all VAT incurred on expenditure is irrecoverable. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

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.

Cash at bank and in hand

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

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.

4. Limited by guarantee

AND is a private company limited by guarantee incorporated in England and Wales and has no share capital. The registered office is at 44 Peter Street, Manchester, M2 5GP. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	—	—	450	450

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Arts Council England (North West) - NPO funding	137,484	–	137,484
BFI North	–	12,000	12,000
Granada Foundation	–	2,000	2,000
	<u>137,484</u>	<u>14,000</u>	<u>151,484</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Arts Council England (North West) - NPO funding	137,484	–	137,484
Culture Recovery Fund	–	80,000	80,000
The Space	–	5,000	5,000
Festival Box Office	2,548	–	2,548
Cheshire East Council	–	6,000	6,000
Italian Cultural Institute	–	750	750
	<u>140,032</u>	<u>91,750</u>	<u>231,782</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Consultancy and speaker fees	856	856	450	450
Product sales	–	–	65	65
Other fees	1,000	1,000	–	–
	<u>1,856</u>	<u>1,856</u>	<u>515</u>	<u>515</u>

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	145,921	2,144	148,065
Support costs	44,101	–	44,101
	<u>190,022</u>	<u>2,144</u>	<u>192,166</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	23,592	437,380	460,972
Support costs	59,943	–	59,943
	<u>83,535</u>	<u>437,380</u>	<u>520,915</u>

Costs other than direct project or festival costs are shown as part of support costs. See analysis in note 10.

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Charitable activities	148,065	32,126	180,191	504,979
Governance costs	–	11,975	11,975	15,936
	<u>148,065</u>	<u>44,101</u>	<u>192,166</u>	<u>520,915</u>

10. Analysis of support costs

	Total 2023 £	Total 2022 £
Staff costs	8,107	7,213
General office	13,336	20,158
Human resources	1,967	–
Finance costs	(918)	2,003
Governance costs	11,975	15,936
Storage	(1,960)	1,428
Travel & accommodation	2,639	3,423
Consultancy	558	3,240
Depreciation	1,165	1,162
Management accounting & payroll	5,416	5,380
Other legal & professional costs	1,816	–
	<u>44,101</u>	<u>59,943</u>

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

11. Governance costs

	2023 £	2022 £
Wages & salaries	2,708	3,697
Accountancy & audit fees	8,340	10,070
Legal & other professional fees	318	2,040
Board expenses	609	129
	<u>11,975</u>	<u>15,936</u>

12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>1,165</u>	<u>1,162</u>

13. Auditors remuneration

	2023 £	2022 £
Fees payable for the audit of the financial statements	<u>6,340</u>	<u>6,000</u>
Fees payable to the charity's auditor and its associates for other services:		
Audit-related assurance services	-	2,000
Other non-audit services	-	2,070
	<u>-</u>	<u>4,070</u>

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

14. Staff costs

The total staff costs and employee benefits for the reporting period are as follows:

	2023	2022
	£	£
Salaries and wages	108,216	137,205
Social Security costs	4,354	12,115
Pension costs	2,336	3,103
	<u>114,906</u>	<u>152,423</u>

The average head count of employees during the year was 5 (2022: 6). The average number of full-time equivalent employees during the year is as follows:

	2023	2022
Number of staff	4	6

No employee received employee benefits of more than £60,000 during the year (2022: Nil)

Key Management Personnel

The key personnel of the Charity comprise the Trustees, the Director, the Executive Director and the Senior Producer. The total employee benefits of the key management personnel of the Charity were £95,478 (2022: £94,933).

15. Trustee remuneration and expenses

The Trustees were not paid any remuneration or other benefits from employment with the Charity or a related entity in the year (2022: £nil). No charity Trustee received payment for professional or other services supplied to the Charity (2022: £nil).

No Trustee expenses have been incurred in the year (2022: £nil)

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2022 and 31 March 2023	<u>5,544</u>
Depreciation	
At 1 April 2022	3,180
Charge for the year	1,165
At 31 March 2023	<u>4,345</u>
Carrying amount	
At 31 March 2023	<u>1,199</u>
At 31 March 2022	<u>2,364</u>

17. Debtors

	2023 £	2022 £
Trade debtors	193	200
Prepayments and accrued income	7,469	2,000
Other debtors	–	81
	<u>7,662</u>	<u>2,281</u>

18. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	11,247	14,681
Accruals and deferred income	8,145	11,775
Social security and other taxes	–	3,813
Other creditors	535	–
	<u>19,927</u>	<u>30,269</u>

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	<u>203,138</u>	<u>139,340</u>	<u>(190,022)</u>	<u>–</u>	<u>152,456</u>
	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	<u>126,864</u>	<u>140,997</u>	<u>(83,535)</u>	<u>18,812</u>	<u>203,138</u>

The free reserves are after allowing for all designated funds.

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
BFI	–	12,000	(2,144)	–	9,856
Granada Foundation	–	2,000	–	–	2,000
	<u>–</u>	<u>14,000</u>	<u>(2,144)</u>	<u>–</u>	<u>11,856</u>
	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Festival Fund	206,809	5,000	(406,879)	195,070	–
BFI	6,500	–	(6,500)	–	–
British Council (Indonesia Producer/Curator Exchange)	7,966	–	(7,966)	–	–
British Council (One Fifth of the Earth's Surface)	3,500	–	(3,500)	–	–
Culture Recovery Fund	139,667	80,000	–	(219,667)	–
Granada Foundation	–	–	–	–	–
Impossible Perspectives	–	6,750	(12,535)	5,785	–
	<u>364,442</u>	<u>91,750</u>	<u>(437,380)</u>	<u>(18,812)</u>	<u>–</u>

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of charitable funds (Continued)

Festival Fund

This fund was set up to contribute to the development and presentation of the festival. All unspent funds brought forward were spent in the presentation of the festival in 2021.

BFI

In 2022/23 this fund from BFI was to support the New Cinema Days programme. All unspent funds carried forward were spent on the programme in April/May 2023.

British Council (Indonesia Producer/Curator exchange)

This fund supported the Indonesian Creative Producer Exchange between the UK and Indonesia.

British Council (One Fifth of the Earth's Surface)

This fund supported the development and presentation of a project strand of the festival programme between the UK Sub Sahara Africa.

Culture Recovery Fund

This fund was set up for the receipt of Culture Recovery Funds to support AND through the pandemic recovery and representation of postponed work.

Impossible Perspectives

This fund supported the Impossible Perspectives project during the financial year.

Granada Foundation

In 2022/23 this fund was to support the development and delivery of the New Cinema Days programme. All unspent funds carried forward were spent in the programme in April/May 2023.

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,199	–	1,199
Current assets	166,602	16,438	183,040
Creditors less than 1 year	(15,345)	(4,582)	(19,927)
Net assets	152,456	11,856	164,312

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	2,364	–	2,364
Current assets	221,589	9,454	231,043
Creditors less than 1 year	(20,815)	(9,454)	(30,269)
Net assets	203,138	–	203,138

21. Financial Instruments

The carrying amount for each category of financial instrument is as follows:

	2023 £	2022 £
Financial assets that are debt instruments measured at amortised cost		
Financial assets that are debt instruments measured at amortised cost	183,040	231,043
Financial liabilities measured at amortised cost		
Financial liabilities measured at amortised cost	19,927	30,269

22. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	228,762	(53,384)	175,378

23. Related parties

There were no related party transactions during the year (2022: £nil).

**Abandon Normal Devices
Company Limited by Guarantee
Management Information
Year ended 31 March 2023**

The following pages do not form part of the financial statements.

Abandon Normal Devices

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	—	450
	<u>—</u>	<u>450</u>
Charitable activities		
Arts Council England (North West) - NPO funding	137,484	137,484
Culture Recovery Fund	—	80,000
The Space	—	5,000
BFI North	12,000	—
Festival Box Office	—	2,548
Cheshire East Council	—	6,000
Granada Foundation	2,000	—
Italian Cultural Institute	—	750
	<u>151,484</u>	<u>231,782</u>
Other trading activities		
Consultancy & speaker fees	856	450
Product sales	—	65
Other fees	1,000	—
	<u>1,856</u>	<u>515</u>
Total income	<u>153,340</u>	<u>232,747</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	117,009	154,732
Insurance	1,816	—
Other motor/travel costs	2,640	3,423
Legal and professional fees	14,075	17,490
Other office costs	13,334	20,158
Depreciation	1,164	1,162
Other interest payable and similar charges	(917)	2,003
Direct project costs & consulting	30,273	277,289
Marketing	14,732	43,230
Storage costs	(1,960)	1,428
	<u>192,166</u>	<u>520,915</u>
Total expenditure	<u>192,166</u>	<u>520,915</u>
Net expenditure	<u>(38,826)</u>	<u>(288,168)</u>

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023	2022
	£	£
Expenditure on charitable activities		
Charitable activities		
<i>Activities undertaken directly</i>		
Staff costs	104,227	143,822
Direct project costs	29,106	273,920
Marketing	14,732	43,230
	<u>148,065</u>	<u>460,972</u>
Support costs		
Salaries, wages and related costs	10,074	7,213
Support charitable activity 1 - insurance	1,816	-
Travel & subsistence	2,640	3,423
Finance support	5,417	5,380
General office costs	13,334	20,158
Depreciation	1,164	1,162
Bank charges and related costs	(917)	2,003
Consultancy	558	3,240
Storage	(1,960)	1,428
	<u>32,126</u>	<u>44,007</u>
Governance costs		
Wages/salaries	2,708	3,697
Accountancy and audit fees	8,340	10,070
Legal and other professional fees	318	2,040
Catering & venue hire for Board meetings	609	129
	<u>11,975</u>	<u>15,936</u>
Expenditure on charitable activities	<u>192,166</u>	<u>520,915</u>

ABANDON NORMAL DEVICES

England & Wales - Charity number 1161585

Accounts

COMPANY REGISTRATION NUMBER: 06054549
CHARITY REGISTRATION NUMBER: 1161585

**Abandon Normal Devices
Company Limited by Guarantee
Financial Statements
31 March 2022**



**Abandon Normal Devices
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2022**

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**Abandon Normal Devices
Company Limited by Guarantee**

Year ended 31 March 2022

Reference and administrative details

Registered charity name Abandon Normal Devices
Charity registration number 1161585
Company registration number 06054549
Principal office and registered office 44 Peter Street
Manchester
M2 5GP

The trustees

J Herring (Chair)
Z Jabbar
S Bompas
D Lander
A Budd
D Mathias
K Moffat
A Gilmore
M Stubbs (Resigned 28 April 2021)

Company secretary Ruth McCullough

Auditor Mitchell Charlesworth (Audit) Limited
Statutory auditor
3rd Floor
44 Peter Street
Manchester
M2 5GP

Bankers RBS
38 West Mosley Street
Manchester
M2 3AZ

Solicitors Brabners LLP
Horton House
Exchange Flags
Liverpool
L2 3YL

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2022.

Chair's report

As another year passes and I reflect on what has gone before I am again surprised and somewhat overwhelmed at the nature, pace and challenge of the change we are experiencing internationally, nationally and in the arts sector itself. And yet here at Abandon Normal Devices (AND) our vision of igniting radical thinking through new creative communities couldn't be more relevant or required.

In the spirit of radicalism and developing new ideas and artforms we challenged ourselves to deliver our 9th festival in a way we had never done before - over a longer time period (27 May - 11 July 2021) and as a hybrid of online and in person experiences. The festival traced the currents of shipping, energy and political power along the industrial ecologies of our rivers and ports, along the Manchester Ship Canal and River Mersey. Delivering a festival over an extended time, alongside the challenges that coming out of a pandemic provided was no mean feat. Thanks must go to our team, artists, producers, volunteers, and audiences who put on a festival to remember. It is safe to say that we learnt much from the experience that will influence future editions of AND.

At the beginning of 2022 we launched our Impossible Perspectives Lab. We recruited 5 diverse and exciting artists to take part in our first residency programme at Tatton Park, inspired by the works of Italian painter Canaletto, to develop their practice in augmented, virtual, and mixed reality technologies. The overall aim is to support the development of emerging UK artists through producing and commissioning large scale immersive artworks as part of a programme at Tatton Park in 2025.

Our Director, Ruth McCullough, took maternity leave in March 2021, returning in January 2022 focused on driving the future strategy and vision for AND, alongside planning future editions of the festival and all the great work we do beyond. We submitted an application in May 2022 to continue as a National Portfolio Organisation with the Arts Council England, with result due in October 2022. The process has enabled us to communicate our refreshed vision for the future and fundamentally what AND stands for, focusing our mission to be a catalyst for new ideas and artforms and articulating exciting new programmes and ways of working in the years to come.

The Trustees and I would like to thank AND's brilliant staff team for their hard work during challenging times, the numerous artists, partners, funders and volunteers without all of whom AND could not have delivered such an outstanding festival in 2021, and a wider programme of engaging and exciting art.

A special mention should be made for our Interim Executive Director, Catherine Waddington, who will be leaving us after 10 years with the organisation. AND would not be what it is today without Catherine's commitment and tireless work, she will be sadly missed.

I would also like to thank Abigail Gilmore who has come to the end of her second 3-year term on AND's board and has brought perspectives and connections which have supported us as an organisation and helped us develop and grow.

John Herring
Chair

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Report of the trustees for the year ending 31 March 2022

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31 March 2022 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 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).

The company is registered as a charity under Charities Act 2011 and its registered charity number is 1161585.

Objectives and activities

The purposes of the charity are:

- to promote, maintain, improve, and advance education by the encouragement of visual art, film and moving image public exhibition activity, in the United Kingdom, conducive to the advancement of education;
- to benefit audiences by enabling and supporting the development of digital and screen practice; and
- any other purpose for the public benefit which is charitable according to the law in England and Wales which the trustees may determine from time to time.

The vision that shapes our annual activities is the promotion of digital and screen practices and the fostering of knowledge, with a specific focus on new approaches to art-making and digital invention. This includes working with filmmakers, artists, technologists, and scientists to promote, organise, present, and produce varying techniques and methods of screen and digital culture.

The charity provides a platform for audiences to see and learn about these new approaches and further educate audiences and artists, in the process. AND presents, promotes, organises, provides, manages and produces cultural experiences such as screenings, exhibitions, broadcast and live performances, lectures and conferences. These are all conducive to the promotion, maintenance and advancement of screen education or to the encouragement of cultural cinema.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit: running a charity (PB2)". The Trustees have always been proactive in ensuring that the activities of AND are to the benefit of the public and as a consequence have considered the guidance in employing the following strategies:

- Working with artistic talent in the UK through high quality commissions and ambitious digital productions;
 - Pioneering new forms of public engagement through exploiting the possibilities of creative media practice;
-

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Objectives and activities *(continued)*

- Engendering connectivity across disciplines and sectors (creative industries, regeneration, education and arts)
- Growing and supporting diverse audiences for digital culture and screen-based exhibition particularly in sites where arts and cultural engagement and production infrastructure is low;
- Encouraging young producers and artists to access new networks and platforms; and
- Strengthening the foundations of the organisation through creating a mixed economy model so AND remains fleet of foot, adaptive and entrepreneurial.

Putting these aims and objectives into action the charity has five main areas of activity, which together make up a single charitable activity:

a) **AND Festival**

The AND Festival is a roaming biennial of new cinema, digital culture, and art; it maps new cultural and digital domains every two years, taking place in marginal locations, rural villages, and coastal towns. AND creates a delivery framework for new partner organisations, establishing the festival as a site to explore fresh ideas. The festival programme includes new public realm commissions, exhibitions, interactive performances, live cinema, talks and films. Past festival locations include Manchester and Liverpool (2009-2013), Lancashire and Cumbria (2010 & 2011), Grizedale Forest, Cumbria (2015), Peak District National Park (2017), Merseyside and Cheshire (2021).

b) **Research Projects**

AND's talent development programme embeds artists at the forefront of research across industry, innovation, and engineering. Residencies benefit from "hands-on" involvement by artists and designers, creating meaningful dialogue with the public, science practitioners, academics, and researchers. Our residencies entail working with emerging technologies and scientific research to make ground-breaking art provocations, examining ethics, potentials of new materials and art-forms, defining how we see and experience the world in the future. Past projects include: Pigs Bladder Football (2012-13), Project Daedalus (2014-16), COSMOS (2015-21), Toxicity's Reach (2019-21).

c) **Cross Platform - Live Cinema & Online**

Artist led projects which facilitate audience engagement and encourage user-led content, involving live cinema, public realm works and online commissions. Complemented by experiments into how digital content can be distributed through pervasive and locative media, experimenting with emerging technology such as blockchain, mobile and distributed web. Past projects include: New Networked Normal (2017-19) with partners Transmediale (Germany), STRP Festival (Netherlands), Centre for Contemporary Culture Barcelona and The Influencers (Spain); and Weedweavers (2021) with Dutch partners New Emergences and Creative Industries Fund (Netherlands).

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Objectives and activities *(continued)*

d) Exhibitions

AND curates exhibitions, which bring together artists working with emerging technologies and artistic practices. Exhibitions are often set outside of traditional settings, in forests, abandoned buildings or caves; playing with new formats for audience engagement. Debate and discussion take place around how art and film are influenced by internet culture, emerging technology, and science. Past exhibitions include: Seeing the Forest Through the Trees (2015), The Art of Bots (2016), Digital Dark Ages (2017), FREEPORT: Terminal MCR (2019), Toxicity's Reach (2021).

e) Touring Productions

AND tours commissions nationally and internationally to wider and more diverse audiences. This extends reach and involves the strategic development of new partners across culture, heritage, tourism, technology, and science sectors in the UK and internationally with partners in the Netherlands, Mexico, Slovenia, Italy, Brazil, Indonesia, Germany, Sub-Saharan Africa, Argentina and the United States.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

AND supports artists through residencies, new commissions, and exhibition opportunities; creating space and time to develop new ideas and artwork. AND's events are more than art projects - they are experiences rooted in a location and a culture. They are social environments which enable and empower our artists, partners, and audiences to take risks and create something new.

2021-22 saw continued challenges due to the ongoing impact of COVID-19, on staffing, finances, and production. Despite these challenges AND was able to develop a high-quality annual programme that creatively responded to the ongoing restrictions, through research, testing and innovative production strategies to engage with audiences, commission artists and collaborate with partners.

The 9th edition of our biennial AND Festival took place from 27 May to 11 July 2021, exploring sites across the Manchester Ship Canal and River Mersey in Wirral, Ellesmere Port, Warrington and Online. Over 150 artists and filmmakers featured in a 7-week gathering for UK and international audiences and industry professionals. Through a programme of 13 new artworks, 18 online talks, workshops and industry events, 22 audio visual performances and screenings, that responded to the Manchester Ship Canal exploring urgent global, social, and environmental issues through works on water, on docklands and online.

Originally scheduled to take place in May 2020 it was paused due to the COVID-19 pandemic. A period of fundraising and development with partners in 2020-21 enabled the programme to be reshaped into a hybrid form, adapted to engage audiences across physical and online spaces. This format took into account the challenges presented by the ongoing pandemic and aimed to eliminate as many risks as possible. Spreading the programme over 7 weeks mitigated risks of repeat local lockdowns as experienced in 2020 and driving creative solutions to present the commissions that had been development since 2019-20.

National and International collaboration and partnership working remains a key focus and development opportunity for AND. Festival commissions were co-designed specifically for touring with regional partners, such as WetLab, a floating pavilion which toured across the North West of England with Canal & River Trust and Super Slow Way. The restrictions on travel due to the pandemic affected AND's international working and touring programmes, despite this we were able to capitalise on an appetite for showcasing new work, with AND commissions featured at film and media festivals in Zurich, South East Asia, Holland, Ireland, and the US. The AND team continued to facilitate international collaborations through Dutch artist development programme with Creative Industries Fund Netherlands, an Indonesian Curator in residence and CollabNowNow commissioning programme with artists from Sub-Saharan Africa; both supported by the British Council.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

AND continued to think about the future, investing in research, residences, and new programmes; Impossible Perspectives a collaborative XR talent development residency took place in March 2021 focused on supporting new visions, exchanges, and experiences of heritage at Tatton Park, Cheshire. In January 2022 we initiated two new programmes; Wild Natures, an artist and activist led project working with young people facing multiple disadvantages to explore the intersection of criminal and environmental justice; and Unseen Futures, a radical new artist's fellowship focused on supporting marginalised voices and emerging artistic practices that will launch in Autumn 2022. Alongside ongoing environmental and sustainability research project, The Networked Condition, a collaboration launched in 2019 that focuses on the often-hidden environmental impact of the creation and delivery of artworks using digital technology.

AND's annual programme of festival, touring and development focused on transforming digital artforms and audience engagement by growing talent, production, and leadership in the UK's creative media sector, specifically in the North. Driving long-term change in the sector's ambition and capacity, with AND Festival being a placemaking strategy and international showcase for the commissions and live experiences.

This table gives an overview of 2021-22 activity.

	Summary	Events	Commissions	Artists	Participants	Active Audiences	Ambient Audiences
CREATE	Screenings	11	1	24	25	1,348	6,077
	Online Exhibition	1	3	4	/	732	/
	Live Cinema	4	/	/	/	151	/
	Sited Projects	19	5	14	340	1,718	3,148
	Online Projects	4	2	4	/	2,067	4,057
	Performance /AV	3	3	9	/	471	2,009
	Total Create	42	14	55	365	6,487	15,291
SHARE	Touring	13	/	/	123	3,029	1,208
	Broadcast	9	/	/	/	85,459	1,258,154
	Total Share	22	/	/	123	88,488	1,259,362
DEVELOP	Workshops	3	/	/	52	73	175
	Residencies	1	/	11	/	/	/
	Research	1	/	6	/	/	/
	Industry Events	1	/	/	22	/	/
	Talks	14	/	5	/	1,625	13,660
Total Develop	20	/	22	74	1,698	13,835	
Total Programme	84	14	77	562	96,673	1,288,488	

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance (continued)

AND Festival

2021-22 focused on the production, delivery and evaluation of the 9th edition of our biennial roaming AND Festival (the largest event in AND's portfolio). Originally due to take place in May 2020 it was postponed due to Covid-19, as referenced above. AND Festival 2021 explored sites across the Manchester Ship Canal and Mersey River in Wirral, Ellesmere Port, Warrington and Online, working in partnership with British Library, Canal & River Trust, Culture Liverpool, Maritime Digital Hub, Merseytravel, The Daniel Adamson Preservation Society, Portico: Portsmouth's Cargo Terminal, Super Slow Way, Wigan Council, York Mediale and Peel L&P Holdings. £300,000 of Project Grant funding was secured from ACE in April 2019 towards an ambitious, new year-long programme of commissions, sector development and touring. The bid was submitted to an ACE national panel and considered to be of 'outstanding artistic quality'. Whilst a proportion of this funding had been spent prior to postponement, the team managed to protect the remaining funds and the artworks in development, ready for future restaging. The Project Grant was supplemented through additional fundraising in 2020-21 with support from BFI, The Space, British Council, Culture Warrington, Wirral Borough Council, Creative Industries Fund Netherlands and a £175,000 grant in 2020-21 and an £80,000 grant in 2021-22 from the DCMS / ACE Culture Recovery Fund supporting both the Festival and wider organisation's impact from the Covid-19 pandemic.

Throughout 2020-21 the AND team assessed the viability of rescheduling the festival programme for 2021-22, negotiating with existing funders, venues, and partners, undertaking additional fundraising, and reprofiling the budget. The team mapped scenarios and appropriate options for delivery of the festival considering the evolving impact of the Covid-19 pandemic and the appropriate adaptations required for the public programmes that limited risk to the organisation's overall operations and mission.

The festival was rescheduled for 27 May to 11 July 2021, featuring 14 newly commissioned artworks, that spanned augmented reality tours, immersive boat journeys, site specific sound compositions, online exhibitions, interactive film and performances. The programme brought together 37 artists and curators to collaborate, including a diverse group of UK and International practitioners with 60% identifying as female, 8% as non-binary and 39% as global majority. 18 online talks, workshops and Industry events that included in-depth conversations with artists presenting work within the festival and dialogues on the future ecologies of art and cinema and a multi-perspective approach to production and exhibition with national and international sector leaders and creatives. 22 audio visual performances and screenings including an open-air cinema and extensive online new cinema shorts programme broadcasting via AND Festival's Live Channel. All this was accessed through an online Festival Hub that allowed audiences to explore the hybrid programme in an interactive browser app. The programme attracted an audience of 48,085 with additional reach of 1,342,513 across broadcast, online, and in writing across the sited and online programme, AND Festival reached international, national, and low engaged local audiences, with 20% of audiences in 2021 ranked most disadvantaged and 22% from a 15 minute drivetime - engaging them in high quality experiences.

"I like the idea of a nomadic festival. It makes the whole festival become so flexible, adaptive into new ways, cultures, people, technology, values and to always evolve."

Artist

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

"It was brilliant to have these events so local, the subject matter simultaneously felt connected to the area and yet global. The content was unique and innovative. It was very well planned."

Audience Member 2021

Talent development and new work

AND's programmes continue to offer an exciting and unparalleled opportunity for artists to develop new work in response to uncharted locations and emerging technology and research supported by innovative cross-sector partnerships.

AND Festival 2021 supported the development and production of 14 new artworks; 3 major commissions led by female artists: *The Blue Violet River* by Anita Fontaine, *By the Sound of Things* by Kate Davies and *Does Spring Hide Its Joy* by Kali Malone; and 6 commissions led by artists of Global Majority: *One Fifth of the Earth's Surface* by Maxwell Mutanda and Hakeem Adam, *The Sea Collapsed* by Luiza Prado de. O Martins, *Notes from the Periphery* by Tulapop Saenjaroen, *Estroworld Now* by Mary Maggic, *ricEntropy* by Ya Ya Bones (Ayesha Tan Jones) and *Radio Ensemble* by Ignatia Nilu.

In January 2022 AND launched *Impossible Perspectives*, a multi-year research and artist development project, which will culminate in a site-wide exhibition at Tatton Park, Cheshire in 2025. In 2021-22 the first stage of the programme focused on the support and development of 5 emerging UK artists: Baff Akoto, Thomas Buckley, Angela YT Chan, enorê, Kialy Tihngang; selected through an open call. A week-long residential lab at Tatton Park was delivered by AND in collaboration with experts, artists and technologists, from the National Trust, School of Digital Arts Manchester Metropolitan University, and HTC. The artists gained hands-on experience and insight into constantly developing production techniques such as augmented, virtual, and mixed reality technologies (AR/VR/XR). The programme took inspiration from Tatton Park's landscape, and the works of Italian painter Canaletto, whose paintings, and drawings form part of the property's archive collection. Canaletto's works are renowned for their immersive qualities of imaginary architectural views, considered to be fledgling versions of current virtual reality. The development work that took place in 2021-22 will feed a programme of artists' development and a large-scale commission from 2023-25.

AND is committed to supporting artists who are marginalised in the art, film or tech sector as well as creating opportunities for artists who aren't on the mainstream visual arts or festival circuit. 2021-22 programmes focused on targets to support an equitable gender split and diversity that featured 29 artists, with 34% male and 59% female and 7% non-binary. We specifically addressed the gender imbalance in the creative industries, for example the 2021 Festival featured 7 female or non-binary led commissions including Anita Fontaine (AU/NL), Kate Davies (GB), Mary Maggic (US/CN), Marija Bozinovska Jones (MK/D), Kali Malone (US/SE) Sissel Marie Tonn (NL) and Luiza Prado (BR). We continue to advocate for this change in the sector, presenting at events nationally and internationally. For the significant majority, this was the first time they had worked with AND. Amongst them, local artists, and curators from Liverpool; from elsewhere in the UK (including London, Sheffield and Stenhousemuir); from across Europe (including Germany, Netherlands, and Sweden) and from as far afield as the United States, Australia and Indonesia, working remotely as a result of the pandemic.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance (continued)

AND has continued to engage a diverse range of artists and practitioners in creating work, 39% of which were of non-white British ethnic background. Emerging programmes Unseen Futures Fellowship and Wild Natures developed in 2021-22 due for launch in 22-23 will offer further opportunities to expand this work, with focuses on social and environmental justice.

"The entire experience will influence my artistic practice positively for years to come."

Artist

"A festival that allows the artists to be free and as expressive as they wish is a good place to be. All festivals ideally should have this open flexibility to how work is presented and how this folds out from production to realisation."

Artist

Touring

AND uses a range of tactics and creative outputs to reach and inspire audiences. Touring forms a key part of this strategy, working with a dynamic range of arts, heritage, and tourism partners across the UK and internationally. The majority of AND's touring activity follows a 2-year pattern; in response to the biennial festival, new commissions developed as part of the festival are toured the following 2 years.

National activity focuses on delivering sector development with partners to grow key skills in digital arts production and audience development, specifically working with partners who do not have experience of presenting works using digital or emerging technologies. In 201-22 festival commission WetLab was co-designed specifically for touring with regional partners Canal & River Trust and Super Slow Way, a floating community pavilion that toured across the North West of England to Burnley, Wigan and Leigh.

The restrictions on travel due to the pandemic affected AND's international working and touring programmes, despite this we were still able to capitalise on an appetite for showcasing new work as we emerged from the pandemic in Autumn of 2021, with AND commissions featured at film and media festivals in Switzerland, Netherlands, Ireland, South East Asia, and the US. AND continues to research how touring can further be developed as an income and advocacy tool.

"Love how AND bring the art to where people are, instead of waiting for people to come to a gallery."

Audience Member 2021

Digital Distribution

In 2021-22 AND's broadcast figures reached 1.3 million people via website, social media, video streaming platforms, podcasts and newsletters. In 2021-22 56,066 users visited the AND website in comparison to 25,420 users in 2020-21. The increase in visitor numbers is unsurprising given the increased level of activity as the organisation returned to public programming after the pandemic, the increase is also testament to the success of hybrid programming and new creative online content to drive new audiences to our online channels.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

We saw 60% of online visitors in 2021-22 registered in the UK (40% in 20-21), with 10% from the US (33% in 20-21) and 30% spread across the world (27% in 20-21), with other countries in the top 10 including China, Germany, Switzerland, Netherlands, Ukraine, Indonesia, Canada and France. The reduction in visitor numbers from overseas from previous years reflects the lower level physical international audience at the festival due to the travel restrictions of the Covid-19 pandemic.

The 2021 Festival programme significantly increased in digital, online and hybrid content featuring: 1 online exhibition, 4 online projects, 18 online talks, workshops and industry events, 4 online performances, and 11 screenings. Together these engaged 69,714 audiences through existing, new, and commissioned platforms. The addition of a regular podcast series provided new routes for audiences to dig deeper in the festival thematic and artists development. Successes and learning from this edition of the festival will inform future programmes and audience development strategies.

"It was inspiring to see how AND overcame the barriers caused by the COVID restrictions, using a number of on-line platforms in a very coherent way, that made the festival environment a comfortable one for people who were not physically there."

Artist

Public Engagement

AND Festival was our main public facing activity in 2021-22 working with 17 national and international partners (across tourism, heritage, local authorities, arts, venues, property development, libraries, universities and research and innovation hubs). This ensured that our work would extend into public and online spaces to reach new audiences. Partnership development is a key strategy for public engagement success, usually over half of AND's partners are new each year; for example in 2019-20 of the 26 partners, 14 were new, however in 2021-22 due to the nature of the postponement and rescheduling this saw a greater challenge of retaining existing partners and finding appropriate ways to deliver the commissioned works and engage audiences once restrictions were lifted and events were safe to recommence. Partners in 2021-22 included Merseytravel (Merseyside), Peel L&P Holdings (UK), Wirral Borough Council (Merseyside), Canal & River Trust (UK), Culture Liverpool, Super Slow Way (Lancashire), Culture Warrington (Cheshire), York Mediale, Maritime Digital Hub (Merseyside) British Library (UK), Daniel Adamson Preservation Society (Merseyside), Portico: Portsmouth's Cargo Terminal, Wigan Council and Somerset House Studios (London).

AND continues to seek out new partners that provide new context for research, commissioning, and audience engagement. In 2021-22 we forged new partnerships with; Liverpool John Moores University, the Howard League for Justice, and Nacro through Wild Natures; and with National Trust, Cheshire East Council, SODA (School of Digital Arts, Manchester Metropolitan University) and HTC through Impossible Perspectives.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

Sector Leadership

AND continues to be a leader and innovator in the screen based and digital arts sector, in our continuing investment in talent development, and in showcasing the most exciting emerging artists and artforms alongside new experimental approaches to audience engagement. Our leadership, knowledge and skills in this area have drawn more attention, as the impact of COVID-19 has meant a large percentage of the cultural sector has needed to produce their work in new ways through digital broadcast and online tools. We have provided a range of stakeholders with advice and critical thinking on the best methods and approaches, e.g. DCMS, DaDa Fest, British Library North.

We continue to advocate for artists and emerging artforms, presenting at events nationally and internationally. Fieldwork Network (2017-2019) developed with the Barbican and the British Council focused on sector development nationally and internationally, it was initiated during the 2017 AND Festival, with network activities taking place in Indonesia (2017), Mexico 2018, Argentina (2018), South Africa (2019) and India (2019). As Fieldwork paused due to the pandemic we have continued to develop deep relationships with partners and artists in Indonesia, Mexico and South Africa, including the CollabNowNow collaboration with Maxwell Mutanda (ZW) and Hakeem Adam (GH) who created an online commission, One Fifth of the Earth's Surface for AND Festival 2021.

Equality and Diversity

We began a significant piece of EDI work in 2021 with the recruitment of Equality, Diversity, and Inclusion Consultants Inc Arts with the aim of revisiting our core values with a focus on social and climate justice, to support positive and practical action across the organisation. In 2021-22 this included; AND staff members and Board participation in Anti-racism workshop sessions; SMT review of internal processes of recruitment, commissioning of artists, selection of partners and project locations; alongside individual sessions conducted with a number of staff and board members. Inc Arts also undertook desk research, reviewing policies, procedures, and other relevant documents. The result was a set of recommendations across HR, artists development and programme, which we have begun to implement; new application and advertising process for opportunities, representation within the programme and communications, review of programme development and artists selection, resulting in the development of new programmes and creative processes (Unseen Future Fellowship and Impossible Perspectives). This is an ongoing piece of work which will inform our strategic refresh along with future recruitment across the organisation (staff and board).

Environmental Sustainability

The Networked Condition: Environmental Impacts of Digital Cultural Production is an AND collaboration with Arts Catalyst and Fast Familiar launched in January 2020 as part of Julie's Bicycle Accelerator Programme. This research-led programme explores the often-hidden environmental impact of the creation and delivery of artworks using digital technology. This activity continued throughout 2021-22 with case studies being carried out with artists, researchers and organisations working in this space. In September 2021 the collaboration launched a free-to-use carbon calculator, to help artists and arts producers understand and reduce carbon footprint as part of planning or evaluating a livestreamed event, digital artwork, or digital event.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance (continued)

As part of our ongoing review of AND Policies, we annually review our Environmental Policy and Workplan, continually exploring ways for the organisation to reduce its environmental impact across production (including online), staff and artist travel, and how we communicate this commitment to our audiences, artists, and stakeholders.

Self-evaluation

All significant programmes of AND's activity are supported by an independent evaluation programme. We work with highly experienced evaluator Helen Corkery to deliver a detailed evaluation framework and capture baseline data against the project's aims and objectives. The framework has been developed over the last decade and allows AND to analyse year-on-year results, ensuring we learn from our experience to continually develop and improve our performance. The evaluation includes:

- Measuring online reach (audience interactions on social media, press and blogger reviews, website analytics).
- Audience attendance and behaviour (on-site and online evaluation surveys)
- Volunteer feedback (online survey).
- Partner feedback (telephone interviews, online survey).
- Artist feedback (telephone interviews, online survey).

We undertook a comprehensive evaluation of AND Festival 2021 and associated touring programme, which provided a detailed picture of audience engagement, behaviour, and reach (geographically, demographically and in low engaged communities). The evaluation also informs our development and future working practices and is shared with partners to develop their practice.

Increased resilience

There is an increasing need for any cultural organisation reliant on public sector funding to develop alternative models for earning unrestricted funds. Through previous AND programmes we have tested out new ticketing and income streams, generating income from festival passes, individual ticket sales and car parking. Though most of this learning couldn't be applied in 2021-22 (due to Covid-19 and the consequential risk mitigating festival delivery model), this success has fed into the planning of future editions of the AND Festival and how we approach annual programming and income generation focusing on revenue streams from ticketing, sponsorships, donations, and services. 2021-22 saw AND drawing on expertise from our Trustees with commercial experience to look at models for commercial income generation, which will be implemented in 2022-23.

In respect of the Board of Trustees, we now have a broader range of skills and experience available across strategic, commercial, programming and partnerships. This has further strengthened and diversified the Board and brought new ideas and fresh perspectives. We continue to look for ways to strengthen and diversify the board, and in the wake of increased awareness of Black Lives Matter in 2020 we are committed to increase the diversity of the organisation. All staff and board members undertook anti-racism training in 2020-21. We are actively going through a deep developmental and reflective period with the support of Inc Arts to increase our social and political awareness in regard to the creative sector and its lack of diversity.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

AND's reserves remain in a healthy position with more than 6 months' operating costs in unrestricted income at the end of 2021-22. Whilst the impact of COVID-19 on our sector has been hugely significant, the combination of support grants and our operational adaptability and the financial reserves we have built up in recent years have given us the resilience to be able to face the challenges with a strong base. AND was delighted to have been able to put the festival on in 2021, after programmes were severely constrained due to the pandemic. The organisation is thankful for the skills and commitment of its staff and for the support of its board of trustees, and to continue to plan an exciting future.

Financial review

The continuing impact of COVID-19 made 2021-22 another unusual year, in terms of finances as well as activities. AND had started the year with record reserves, due to two main factors - income generation for the biennial festival which had had to be postponed, and grant funding from the DCMS Culture Recovery Fund (CRF) to support some of our core costs during the period when events were most severely constrained by COVID-19. During 2021-22 the majority of our festival events were able to take place, appropriately adapted, and these restricted balances - along with some new grants from partner organisations - were fully spent. The balance of the CRF grant received in 2020-21, and a second CRF grant awarded in 2021-22, enabled us to make some of these adaptations and to meet commitments to staff, artists and freelancers, and also provided some flexibility to review the organisation as we move forward.

Underpinning core activity, AND continues to be supported by ACE, with current NPO funding of £137,484 per year. 2021-22 was the fourth year in the four-year ACE NPO funding period (April 2018 - March 2022), and the funding agreement has been extended by ACE until March 2023 in response to COVID-19. Since the year-end, an application has been submitted to ACE for NPO funding from 2023 which is due to be decided on in late 2022.

Expenditure in 2021-22 on charitable activities was £520,915 (2021: £239,230) of which £83,535 (2021: £155,757) was unrestricted and £437,380 (2021: £83,473) was restricted). These swings are expected in a "festival" year, but exaggerated this time by the CRF funding being spent as activity picked up.

Expenditure on the festival and on other CRF-supported activities resulted in an in-year deficit on restricted funds of £345,630 (2021: surplus of £121,327), fully using our restricted reserves. Meanwhile thanks to so much of our activity relating to restricted funding, AND ended the year with an unrestricted surplus of £57,462 (2021: £24,931) before taxation.

Total reserves as at 31 March 2022 have thus reduced by £288,168 from £491,306 to £203,138. Cash reserves at year-end have reduced from £451,252 to £228,762. These reductions are as planned, and reflect the spending of accumulated festival income brought forward, and use of the CRF grants to fund core costs and recovery planning.

AND is not VAT registered but we continue to monitor our situation closely to ensure the VAT registration threshold is not breached.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

In the long term, the trustees believe that significantly excessive levels of general funds are unjustified; but that AND should build and maintain a general reserve to bridge the gap between the spending and receiving of income to cover unplanned emergencies. Some years ago, the trustees recommended an ideal level of reserves at £100,000. This goal was achieved in 2019-20, and exceeded in 2020-21.

Trustees reviewed AND's reserves policy at the end of 2021-22, and agreed that in the light of the continuing challenges and uncertainties of the environment we are working in (including the continuing pandemic and inflationary pressures) it is prudent to have comfortable reserves to give confidence to plan for more than the very short term. The sudden shock to the sector caused by COVID-19 had also highlighted that we have a responsibility to our artists and creatives as well as to the employed workforce, and so it was agreed that reserves should broadly aim to cover up to 6 months of running and programme costs. This still approximates to the £100k target set previously.

The current free reserves (unrestricted funds not invested in fixed assets or otherwise designated) stand at £203,138, and are thus significantly above this target. This is partly due to further covid-related programme delays, and partly due to the ongoing work (enabled by CRF funds) to invest in the future of the organisation. We anticipate that the amount carried forward in excess of the target will be used in 2022-23 to fund these delayed projects and to strengthen AND going forward.

AND's funding model is based on ACE NPO funding supporting the majority of our core committed costs, with a strong track record of project funding and income being raised to enable significant additional expenditure on the artistic programme. Whilst the combined financial impacts of COVID-19 and of the biennial festival model have caused huge fluctuations in the accounts for the past couple of years, we have continued to work within our budgets. We also continue to take a cautious approach to committing to new expenditure, with budgets being reviewed regularly by senior management and trustees to ensure that funding is in place before new projects are started.

The trustees therefore believe it is appropriate to prepare the financial statements on the going concern basis.

Structure, governance and management

Governing Document

AND is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1 January 2007, as amended by special resolutions dated 8 September 2014 and 1 May 2015. It was registered as a charity with the Charity Commission with effect from 1 May 2015.

Members of the Company

Membership of the company is only open to those who are or are about to be appointed as trustees/directors of the company. A person ceases to be a member of the company when they cease to be a director/trustee. The liability of the members is limited, and they guarantee to contribute £1 if the company is dissolved either whilst a member or within one year of ceasing to be a member.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Appointment of trustees

The trustees (other than co-opted trustees) are appointed by the members at the AGM for an initial period of three years and are eligible to be re-appointed for a further three years. After that they must have been out of the office for at least a year before they are eligible for appointment again, unless in exceptional circumstances there is a resolution approving a re-appointment by the current trustees.

The trustees have the power to co-opt up to two trustees, but co-opted trustees only hold office until the next AGM. Each trustee signs a Letter of Agreement and Code of Conduct outlining their responsibilities to the charity.

Trustee induction and training

All new Trustees are provided with key governance documents, including Articles of Association, accounts, current business plan and up to date trustee guidance documents from the Charity Commission. In addition, they meet the Director and Chair to be appraised of the charity's current programme of activities and key issues.

The Trustees have an annual away day to review the past year's work and achievements and to consider the main strategic issues facing the organisation in the coming period. The last session took place in the Autumn 2021.

Organisation

There are currently eight trustees of the charity and they work closely with the Director to ensure sound legal and financial governance. The Chair, John Herring, meets the Director once a month to address key issues facing the organisation and business development, but the day-to-day running of the organisation sits with the Executive Director. The Board meets four times a year and gives regular feedback on funding applications and the artistic programme, contributes to the four-year business planning sessions and reviews the organisation's risk register.

A Finance sub-committee chaired by the Treasurer and comprising two other trustees, including AND's Chair and also the Vice-Chair, plus AND's Director and Finance Manager meet prior to each full Board meeting to review financial matters, including the latest monthly management accounts and the organisation's risk register. The sub-committee subsequently reports formally to the full Board.

Related parties and co-operation with other organisations

The company's directors are also the charity's trustees for the purposes of charity law. None of AND's directors/trustees received remuneration or other benefit from their work with AND. All company directors give their time freely. Any connection between a trustee or senior manager of the charity with a production company, performer or exhibitor, is disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Key management personnel, and pay policy for senior staff

The senior management team acts as the executive in charge of managing and running the organisation on a day to day basis.

The senior managers of AND are:

Director	R McCullough
Executive Director	C Waddington
Senior Producer	L Hargreaves

The staff salaries are set by benchmarking across the sector, ensuring the salary levels reflect the responsibilities and skill levels relevant to the particular post. There is an expenses policy laid out for the organisation which includes rates and standards accepted for reimbursement in the UK and abroad. AND has a policy in place which provides guidelines and establishes procedures for employees incurring travel, entertainment and related expenses whilst on Company business.

The pay of the senior staff is reviewed annually by the Board of Trustees.

Risk Management

A detailed risk register has been created for the strategic, creative, operational and financial management of the charity, which includes monitoring shortfall or cuts in funding, the inability to raise funds, internal and external fraud and inconsistently applied finances. This is reviewed initially by the Finance sub-committee and reported to quarterly board meetings and there is an annual review of the principal risks and uncertainties that the charity faces alongside the annual business plan and Budget reviews. AND has also established policies, systems, and procedures to mitigate those risks identified.

The trustees review the major risks that could impact on AND quarterly, the main 2021-22 risks identified were:

Risk	Mitigation
STRATEGIC - Cuts to existing core funding from Arts Council / fundamental changes in NPO funding	Regular dialogue with Arts Council and other funders, reporting activity, progress and future business plans.
POLITICAL - Impact of Brexit on funding, partnerships and budget.	Continued advocacy and networking with European partners, trusts and embassies. Regular updates from DCMS and HMRC on any changes.
POLITICAL - Change in government	Engage a broad range of political and stakeholder support
OPERATIONAL - Change in senior staffing on a small team and insufficient staff resources	Ensure succession planning is in place for the organisation, support experienced team and ensure salaries and conditions remain competitive.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management *(continued)*

FINANCIAL - Unable to manage shortfall in funding / achieve match funding	Ensure funding sources are diverse and reserves are appropriate, financial modelling is realistic
FINANCIAL - Internal or external fraud	Robust finance and authorisation systems in place, alongside training for all staff
FINANCIAL - Rapid increase on the rate of inflation resulting in insufficient budget for projects	Frequently assess project budgets in light of escalating costs. Reduce expenditure where possible, and maintain/increase contingencies.
CREATIVE - Quality of programme declines and low audiences to events and therefore low box office	Monitor quality through full spectrum artistic and audience evaluation, alongside extensive audience development work.
COVID-19 - Incapacity of Leadership / Senior Management / Key Staff due to illness or caring responsibilities	Clear communication and strategies in place for distribution of leadership responsibilities. Weekly management meetings ensuring knowledge and responsibilities are shared.
COVID-19 - virus resurgence, impacts or halts planning and delivery of programmes and/or affects costs due to Covid-19 operational safety measures	Scenario planning for possible challenges and changes, ensuring there are alternative delivery models or activity adaptations that can be put in place. Enhanced contingency placed within project and organisation wide budgets

Operational Adaptations

In response to the Covid-19 pandemic in March 2020, the AND Staff team migrated to home working and have since moved to a hybrid model with the organisation base as Manchester with staff contracts offering flexibility to work a combination of at home and in Manchester. The office has been relocated to a flexible workspace in central Manchester.

Volunteers

The recruitment of volunteers, training and support includes adherence to an expenses policy which can be adapted based on where events are taking place and the distance volunteers need to travel. There is a Volunteer Policy which includes rates and standards accepted for reimbursement to volunteers in the UK and abroad. AND's expenses policy provides guidelines and establishes procedures for volunteers incurring travel, entertainment and related expenses whilst on AND business.

Abandon Normal Devices

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Trustees' responsibilities statement

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

Company law requires the 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 the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.

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

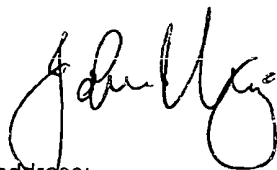
Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 19/10/2022..... and signed on behalf of the board of trustees by:

J Herring (Chair)
Trustee



Registered office address:
44 Peter Street, Manchester, M2 5GP

Abandon Normal Devices

Company Limited by Guarantee

Independent Auditor's Report to the Members of Abandon Normal Devices

Year ended 31 March 2022

Opinion

We have audited the financial statements of Abandon Normal Devices (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022, and of the incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (applicable to smaller entities); and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Abandon Normal Devices

Company Limited by Guarantee

Independent Auditor's Report to the Members of Abandon Normal Devices

(continued)

Year ended 31 March 2022

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Abandon Normal Devices

Company Limited by Guarantee

Independent Auditor's Report to the Members of Abandon Normal Devices

(continued)

Year ended 31 March 2022

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 147 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our responsibilities are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the sector, control environment and the organisation's performance;
 - the organisation's own assessment of the risks that irregularities may occur either as a result of fraud or error;
 - the results of our enquiries of management and Trustees of their own identification and assessment of the risks of irregularities;
-

Abandon Normal Devices

Company Limited by Guarantee

Independent Auditor's Report to the Members of Abandon Normal Devices

(continued)

Year ended 31 March 2022

- any matters we identified having obtained and reviewed the organisation's documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

The recognition of revenue. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management over-ride.

We also obtained an understanding of the legal and regulatory framework that the organisation operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the health and safety regulations.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty. These included Data Protection Regulations.

Audit response to risks identified

As a result of performing the above, we identified the recognition of revenue as the key audit matter related to the potential risk of fraud.

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
 - enquiring of management and the Trustees concerning actual and potential litigation and claims;
 - performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
 - reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant; and
-

Abandon Normal Devices

Company Limited by Guarantee

Independent Auditor's Report to the Members of Abandon Normal Devices

(continued)

Year ended 31 March 2022

- in addressing the risk of fraud through management over-ride of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mitchell Charlesworth

19/10/2022

Alison Buckley (Senior Statutory Auditor)

For and on behalf of
Mitchell Charlesworth (Audit) Limited
Statutory auditor
3rd Floor
44 Peter Street
Manchester
M2 5GP

Abandon Normal Devices

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

	Note	Unrestricted funds £	2022 Restricted funds £	Total funds £	Unrestricted funds £	2021 Restricted funds £	Total funds £
Income and endowments							
Donations and legacies	5	450	-	450			
Charitable activities	6	140,032	91,750	231,782	137,484	204,800	342,284
Other trading activities	7	515	-	515	43,204	-	43,204
Total income		<u>140,997</u>	<u>91,750</u>	<u>232,747</u>	<u>180,688</u>	<u>204,800</u>	<u>385,488</u>
Expenditure							
Expenditure on charitable activities	8,9	83,535	437,380	520,915	155,757	83,473	239,230
Total expenditure		<u>83,535</u>	<u>437,380</u>	<u>520,915</u>	<u>155,757</u>	<u>83,473</u>	<u>239,230</u>
Net (expenditure)/Income		<u>57,462</u>	<u>(345,630)</u>	<u>(288,168)</u>	<u>24,931</u>	<u>121,327</u>	<u>146,258</u>
Transfers between funds		18,812	(18,812)	-	-	-	-
Net movement in funds		<u>76,274</u>	<u>(364,442)</u>	<u>(288,168)</u>	<u>24,931</u>	<u>121,327</u>	<u>146,258</u>
Reconciliation of funds							
Total funds brought forward		126,864	364,442	491,306	101,933	243,115	345,048
Total funds carried forward		<u>203,138</u>	<u>-</u>	<u>203,138</u>	<u>126,864</u>	<u>364,442</u>	<u>491,306</u>

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 28 to 39 form part of these financial statements.

**Abandon Normal Devices
Company Limited by Guarantee
Statement of Financial Position
31 March 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	15	2,364	1,127
Current assets			
Debtors	16	2,281	75,830
Cash at bank and in hand		228,762	451,252
		<u>231,043</u>	<u>527,082</u>
Creditors: amounts falling due within one year	17	30,269	36,903
Net current assets		<u>200,774</u>	<u>490,179</u>
Total assets less current liabilities		<u>203,138</u>	<u>491,306</u>
Net assets		<u>203,138</u>	<u>491,306</u>
Funds of the charity			
Restricted funds		-	364,442
Unrestricted funds		203,138	126,864
Total charity funds	18	<u>203,138</u>	<u>491,306</u>

These financial statements were approved by the board of trustees and authorised for issue on 19/10/2022, and are signed on behalf of the board by:


J Herring (Chair)
Trustee

The notes on pages 28 to 39 form part of these financial statements.

**Abandon Normal Devices
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2022**

	2022	2021
	£	£
Cash flows from operating activities		
Net (expenditure)/income	(288,168)	146,258
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,162	786
Interest payable and similar charges	2,003	3,059
Accrued expenses/(income)	55,925	(61,692)
<i>Changes in:</i>		
Trade and other debtors	17,624	1,764
Trade and other creditors	(6,634)	6,158
Cash generated from operations	<u>(218,088)</u>	<u>96,333</u>
Interest paid	(2,003)	(3,059)
Net cash (used in)/from operating activities	<u>(220,091)</u>	<u>93,274</u>
Cash flows from investing activities		
Purchase of tangible assets	(2,399)	-
Net cash used in investing activities	<u>(2,399)</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(222,490)	93,274
Cash and cash equivalents at beginning of year	<u>451,252</u>	<u>357,978</u>
Cash and cash equivalents at end of year	<u>228,762</u>	<u>451,252</u>

The notes on pages 28 to 39 form part of these financial statements.

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and is a registered charity in England and Wales. The address of the registered office is 44 Peter Street, Manchester, M2 5GP.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

Abandon Normal Devices meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including the costs of performances, exhibitions and other educational activities undertaken and those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Support costs are those functions that assist the work of the charity but do not directly relate to

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charity's artistic programmes and activities. All these costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Abandon Normal Devices is not registered for VAT and therefore all VAT incurred on expenditure is irrecoverable. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Judgements and key sources of estimation uncertainty

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

Significant judgements

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies have had no significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Going concern

2021-22 was the fourth in the four year ACE NPO funding period (April 2018 - March 2022), this was subsequently extended by ACE in 2021 for an additional year to cover April 2022- March 2023 to support NPO organisations with the new challenges presented by COVID-19.

The festival, originally scheduled for May 2020, was postponed until the summer of 2021. Additional costs were incurred by honouring our existing commitments to artists, producers and other freelancers and staff who had already been working on the festival. However the COVID-19-related CRF, CJRS and small business grants, as well as partner grant income, enabled us to cover these costs, as well as to adapt and further develop the festival programme.

The current free reserves (unrestricted funds not invested or otherwise designated) stand at £203,138, and are thus more than sufficient to cover 6 months' ordinary running and programme costs for the organisation.

A bid has been submitted to the Arts Council for a further NPO grant, the results of which will be known in October 2022. Given our high level of free reserves, the trustees believe it is appropriate to prepare the financial statements on the going concern basis.

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Income tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 and section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Foreign currency

Foreign currency transactions are initially recorded in the functional currency by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

Individual fixed assets costing less than £500 are written off in the year.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution scheme

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

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.

Cash at bank and in hand

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

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.

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

4. Limited by guarantee

AND is a private company limited by guarantee incorporated in England and Wales and has no share capital. The registered office is at 44 Peter Street, Manchester, M2 5GP. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	450	450	-	-

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Arts Council England (North West) - NPO funding	137,484	-	137,484
Culture Recovery Fund	-	80,000	80,000
The Space	-	5,000	5,000
Festival Box Office	2,548	-	2,548
Cheshire East Council	-	6,000	6,000
Italian Cultural Institute	-	750	750
	<u>140,032</u>	<u>91,750</u>	<u>231,782</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Arts Council England (North West) - NPO funding	137,484	-	137,484
Culture Recovery Fund	-	175,000	175,000
The Space	-	6,000	6,000
Wirral Council	-	10,000	10,000
British Council (One Fifth of the Earth's Surface)	-	5,000	5,000
Culture Warrington	-	7,000	7,000
University of Salford	-	1,800	1,800
	<u>137,484</u>	<u>204,800</u>	<u>342,284</u>

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

7. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Consultancy & speaker fees	450	450	750	750
Product sales	65	65	1,650	1,650
Small Business Grant Fund	-	-	10,000	10,000
Job Retention Scheme	-	-	30,804	30,804
	<u>515</u>	<u>515</u>	<u>43,204</u>	<u>43,204</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	23,592	437,380	460,972
Support costs	59,943	-	59,943
	<u>83,535</u>	<u>437,380</u>	<u>520,915</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable activities	105,283	83,473	188,756
Support costs	50,474	-	50,474
	<u>155,757</u>	<u>83,473</u>	<u>239,230</u>

Costs other than direct project or festival costs are shown as part of support costs. See analysis in note 10.

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Charitable activities	460,972	44,007	504,979	238,172
Governance costs	-	15,936	15,936	1,058
	<u>460,972</u>	<u>59,943</u>	<u>520,915</u>	<u>239,230</u>

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

10. Analysis of support costs

	£	Total 2022 £	Total 2021 £
Staff costs	7,213	7,213	15,743
General office	20,158	20,158	18,678
Finance costs	2,003	2,003	3,059
Governance costs	15,936	15,936	1,058
Storage	1,428	1,428	2,702
Travel & accommodation	3,423	3,423	47
Consultancy	3,240	3,240	-
Depreciation	1,162	1,162	787
Management accounting & payroll	5,380	5,380	8,400
	<u>59,943</u>	<u>59,943</u>	<u>50,474</u>

The support costs in the 2022 year have been reapportioned to show costs relating to accounts preparation in Governance costs. Within the Governance costs other legal and professional costs include costs in relation to the audit of the CRF expenditure carried out by the auditors.

Governance costs	2022 £	2021 £
Wages/salaries	3,697	-
Accountancy and audit fees	10,070	1,013
Legal and other professional fees	2,040	-
Catering & venue hire for Board meetings	129	45
	<u>15,936</u>	<u>1,058</u>

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):	2022 £	2021 £
Depreciation of tangible fixed assets	<u>1,162</u>	<u>787</u>

12. Auditors remuneration

	2022 £	2021 £
Fees payable for the audit of the financial statements	<u>6,000</u>	<u>1,013</u>
Fees payable to the charity's auditor and its associates for other services:		
Audit-related assurance services	2,000	-
Other non-audit services	2,070	-
	<u>4,070</u>	<u>-</u>

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Salaries and wages	137,205	147,208
Social Security costs	12,115	12,644
Pension costs	3,103	2,856
Wages and salaries	<u>152,423</u>	<u>162,708</u>

The average head count of employees during the year was 6 (2021: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Number of staff	<u>6</u>	<u>6</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Key Management Personnel

The key management personnel of the charity comprise the trustees, the Director, the executive director and the senior producer. The total employee benefits of the key management personnel of the charity were £97,723 (2021: £94,933).

14. Trustee remuneration and expenses

The charity trustees were not paid nor did they receive any remuneration or other benefits from employment with the charity or a related entity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

No trustee expenses have been incurred in the year (2021: £nil)

15. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2021	3,145
Additions	2,399
At 31 March 2022	<u>5,544</u>
Depreciation	
At 1 April 2021	2,018
Charge for the year	1,162
At 31 March 2022	<u>3,180</u>
Carrying amount	
At 31 March 2022	<u>2,364</u>
At 31 March 2021	<u>1,127</u>

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

16. Debtors

	2022 £	2021 £
Trade debtors	200	16,000
Prepayments and accrued income	2,000	59,830
Other debtors	81	-
	<u>2,281</u>	<u>75,830</u>

17. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	14,681	19,907
Accruals and deferred income	11,775	11,775
Social security and other taxes	3,813	5,221
	<u>30,269</u>	<u>36,903</u>

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	<u>126,864</u>	<u>140,997</u>	<u>(83,535)</u>	<u>18,812</u>	<u>203,138</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	<u>101,933</u>	<u>180,688</u>	<u>(155,757)</u>	<u>-</u>	<u>126,864</u>

The free reserves are after allowing for all designated funds.

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Festival Fund	206,809	5,000	(406,879)	195,070	-
BFI Film Hub North	6,500	-	(6,500)	-	-
British Council (Indonesia Producer/Curator Exchange)	7,966	-	(7,966)	-	-
British Council (One Fifth of the Earth's Surface)	3,500	-	(3,500)	-	-
Culture Recovery Fund	139,667	80,000	-	(219,667)	-
University of Salford	-	-	-	-	-
Impossible Perspectives	-	6,750	(12,535)	5,785	-
	<u>364,442</u>	<u>91,750</u>	<u>(437,380)</u>	<u>(18,812)</u>	<u>-</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Festival Fund	228,649	23,000	(44,840)	-	206,809
BFI Film Hub North	6,500	-	-	-	6,500
British Council (Indonesia Producer/Curator Exchange)	7,966	-	-	-	7,966
British Council (One Fifth of the Earth's Surface)	-	5,000	(1,500)	-	3,500
Culture Recovery Fund	-	175,000	(35,333)	-	139,667
University of Salford	-	1,800	(1,800)	-	-
	<u>243,115</u>	<u>204,800</u>	<u>(83,473)</u>	<u>-</u>	<u>364,442</u>

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

18. Analysis of charitable funds *(continued)*

Festival Fund

This fund was set up to contribute to the development and presentation of the festival. All unspent funds brought forward were spent in the presentation of the festival in 2021.

BFI Fill Hub North

This fund was to support the film strand of the festival programme. All unspent funds brought forward were spent in the presentation of the film strand of the festival in 2021.

British Council (Indonesia Producer/Curator exchange)

This fund supported the Indonesian Creative Producer Exchange between the UK and Indonesia.

British Council (One Fifth of the Earth's Surface)

This fund supported the development and presentation of a project strand of the festival programme between Sub Sahara Africa and Indonesia.

Culture Recovery Fund

This fund was set up for the receipt of Culture Recovery Funds to support AND through the pandemic recovery and representation of postponed work.

University of Salford

This fund supported the Beginningless Minds project during the financial year.

Impossible Perspectives

This fund supported the Impossible Perspectives project during the financial year.

**Abandon Normal Devices
Company Limited by Guarantee
Management Information
Year ended 31 March 2022**

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	2,364	-	2,364
Current assets	221,589	9,454	231,043
Creditors less than 1 year	(20,815)	(9,454)	(30,269)
Net assets	<u>203,138</u>	<u>-</u>	<u>203,138</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	1,127	-	1,127
Current assets	138,268	312,984	451,252
Creditors less than 1 year	(12,531)	51,458	38,927
Net assets	<u>126,864</u>	<u>364,442</u>	<u>491,306</u>

20. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2022 £	2021 £
Financial assets that are debt instruments measured at amortised cost		
Financial assets that are debt instruments measured at amortised cost	<u>231,043</u>	<u>418,778</u>
Financial liabilities measured at amortised cost		
Financial liabilities measured at amortised cost	<u>30,269</u>	<u>75,643</u>

21. Analysis of changes in net debt

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	<u>451,252</u>	<u>(222,490)</u>	<u>228,762</u>

22. Related parties

There were no related party transactions during the year (2021: £nil).

Abandon Normal Devices
Company Limited by Guarantee
Management Information
Year ended 31 March 2022

The following pages do not form part of the financial statements.

Abandon Normal Devices
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	450	-
Charitable activities		
Arts Council England (North West) - NPO funding	137,484	137,484
Culture Recovery Fund	80,000	175,000
The Space	5,000	6,000
Wirral Council	-	10,000
Festival Box Office	2,548	-
British Council (One Fifth of the Earth's Surface)	-	5,000
Culture Warrington	-	7,000
Cheshire East Council	6,000	-
University of Salford	-	1,800
Italian Cultural Institute	750	-
	<u>231,782</u>	<u>342,284</u>
Other trading activities		
Consultancy & speaker fees	450	750
Product sales	65	1,650
Small Business Grant Fund	-	10,000
Job Retention Scheme	-	30,804
	<u>515</u>	<u>43,204</u>
Total income	<u><u>232,747</u></u>	<u><u>385,488</u></u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	154,732	155,179
Other motor/travel costs	3,423	47
Legal and professional fees	17,490	9,413
Other office costs	20,158	18,705
Depreciation	1,162	787
Other interest payable and similar charges	2,003	3,059
Direct project costs & consulting	277,289	42,984
Marketing	43,230	6,381
Storage costs	1,428	2,702
Bad debts	-	(27)
	<u>520,915</u>	<u>239,230</u>
Total expenditure	<u><u>520,915</u></u>	<u><u>239,230</u></u>

Abandon Normal Devices

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022	2021
	£	£
Net (expenditure)/income	<u>(288,168)</u>	<u>146,258</u>

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022	2021
	£	£
Expenditure on charitable activities		
Charitable activities		
<i>Activities undertaken directly</i>		
Staff costs	143,822	139,436
Direct project costs	273,920	42,939
Marketing	43,230	6,381
	<u>460,972</u>	<u>188,756</u>
Support costs		
Salaries, wages and related costs	7,213	15,743
Travel & subsistence	3,423	47
Finance support	5,380	8,400
General office costs	20,158	18,705
Depreciation	1,162	787
Bank charges and related costs	2,003	3,059
Consultancy	3,240	-
Storage	1,428	2,702
Bad debts	-	(27)
	<u>44,007</u>	<u>49,416</u>
Governance costs		
Wages/salaries	3,697	-
Accountancy and audit fees	10,070	1,013
Legal and other professional fees	2,040	-
Catering & venue hire for Board meetings	129	45
	<u>15,936</u>	<u>1,058</u>
Expenditure on charitable activities	<u><u>520,915</u></u>	<u><u>239,230</u></u>

ABANDON NORMAL DEVICES

England & Wales - Charity number 1161585

Accounts

**Abandon Normal Devices
(A company limited by guarantee)
Report and Financial Statements
Year ending 31 March 2021
Charity number: 1161585
Company number: 06054549**

Reference and administrative details

Charity number: 1161585
Company number: 06054549
Registered Office: Unit 501, Level 5, Bonded Warehouse, 18 Lower Byrom Street,
Manchester, M3 4AP

Our advisers

Auditors Mitchell Charlesworth
3rd Floor
44 Peter Street
Manchester
M2 5GP

Bankers RBS
38 West Mosley Street
Manchester
M2 3AZ

Solicitors Brabners LLP
Horton House
Exchange Flags
Liverpool
L2 3YL

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 Abandon Normal Devices: Trustees and Directors

Chair: J Herring (appointed 02/12/20)
H Rifkin (resigned 27/01/21)

Elected Trustees: A Gilmore
M Stubbs (resigned 28/04/21)
D Mathias
K Moffat
A Budd
S Bompas
Z Jabbar
D Lander

Secretary R McCullough

Key management personnel:

Senior managers of Abandon Normal Devices:

Director	R McCullough	(maternity leave 30 June 2019 to 6th April 2020 and 1 February 2021 to current)
Director (Maternity Cover)	J May	(appointed 8 July 2019 resigned 31 May 2020)
Executive Director	C Waddington	
Creative Director (Maternity Cover)	L Moody	(appointed 13 January 2021)

Abandon Normal Devices

Trustees' Annual Report

Year Ended 31 March 2021

Chair's Report - Apr 2020-March 2021

At Abandon Normal Devices (AND) our aim is to break new artistic ground, attract and engage audiences nationally and internationally, and commission vibrant new work. The COVID-19 Pandemic has dominated our daily lives during 2020/21 and changed the landscape of life irreversibly. For the arts sector this time has been an immensely challenging one and as a sector our community has borne the brunt of the impact of the virus. Despite this, the team at AND have worked above and beyond to ensure that we met our aims, broke new ground and delivered an exciting, engaging and safe festival in the midst of a pandemic.

At the beginning of the pandemic, we decided to postpone the 2020 festival and associated touring. We mitigated the overall financial impact and ensured that AND ended the year in a position that allowed us to restage the festival in a COVID safe manner in summer 2021.

In October 2020, we were delighted to be awarded £175,000 from the Department of Culture, Media and Sport/Arts Council England (ACE) Culture Recovery Fund which helped support the restaging of the festival, review our business model and strengthen our approach to equality, diversity and inclusion as an organisation.

Our Director, Ruth McCullough, took maternity leave in March 2021 and Luke W Moody joined us as Creative Director to cover Ruth's leave. Luke, and existing interim Executive Director Catherine Waddington, work together to drive our creative vision, strategic thinking and business planning and the trustees want to thank them for their excellent leadership during Ruth's absence. Working closely together they supported and led the staff team to deliver a wide ranging and successful programme of public work whilst also developing the partnerships and fundraising for the festival.

As the newly appointed Chair, at the start of 2021, I would like to take the time to thank outgoing Chair Howard Rifkin, who during his seven years of service worked tirelessly to ensure AND is a fantastically respected and well-run organisation. I would also like to thank one of our original board members, Mike Stubbs who left after 12 years of service on the board. Despite the outgoings we have a strong board who have worked hard with the team during the last year and I want to thank them for their time and commitment. In the coming year we aim to refresh our strategic aims, work hard to improve the organisation's diversity and reach and look to ensure that AND is an active, progressive and sustainable arts organisation in the post-pandemic world.

Finally, the Trustees and I would like to thank AND's brilliant staff team for their continued commitment, passion, enthusiasm, expertise and sheer hard work. We also want to acknowledge the work of the numerous artists, partners and funders, and the many volunteers without all of whom AND could not have delivered such an outstanding programme during such a difficult time – as you will read in the following pages.



12 November 2021

John Herring
Chair

Abandon Normal Devices

Trustees' Annual Report

Year Ended 31 March 2021

Report of the trustees for the year ending 31 March 2021

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31 March 2021 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 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).

The company is registered as a charity under Charities Act 2011 and its registered charity number is 1161585.

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Our purposes and activities

The purposes of the charity are:

- to promote, maintain, improve and advance education by the encouragement of visual art, film and moving image public exhibition activity, in the United Kingdom, conducive to the advancement of education;
- to benefit audiences by enabling and supporting the development of digital and screen practice; and
- any other purpose for the public benefit which is charitable according to the law in England and Wales which the trustees may determine from time to time.

The vision that shapes our annual activities is the promotion of digital and screen practices and the fostering of knowledge, with a specific focus on new approaches to art-making and digital invention. This includes working with filmmakers, artists, technologists and scientists to promote, organise, present and produce varying techniques and methods of screen and digital culture.

The charity provides a platform for audiences to see and learn about these new approaches and further educate audiences and artists, in the process. AND presents, promotes, organises, provides, manages and produces cultural experiences such as screenings, exhibitions, broadcast and live performances, lectures and conferences. These are all conducive to the promotion, maintenance and advancement of screen education or to the encouragement of cultural cinema.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The Trustees have always been proactive in ensuring that the activities of AND are to the benefit of the public and as a consequence have considered the guidance in employing the following strategies:

- Working with artistic talent in the UK through high quality commissions and ambitious digital productions.
- Pioneering new forms of public engagement through exploiting the possibilities of creative media practice.
- Engendering connectivity across disciplines and sectors (creative industries, regeneration, education and the arts).
- Growing and supporting diverse audiences for digital culture and screen-based exhibition particularly in sites where arts and cultural engagement and production infrastructure is low.
- Encouraging young producers and artists to access new networks and platforms.
- Strengthening the foundations of the organisation through creating a mixed economy model so AND remains fleet of foot, adaptive and entrepreneurial.

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Putting these aims and objectives into action the charity has five areas of activity:

a) AND Festival

The AND Festival is a roaming biennial of cinema, digital culture; it maps new cultural and digital domains every two years, and takes place in marginal locations, rural villages and coastal towns. AND creates a framework for delivery for new partner organisations to work within, establishing the festival as a site for partners to explore fresh ideas. The festival programme centres around a series of new public realm commissions, exhibitions, interactive performances, live cinema events, talks and debates. In the past, festival locations have included Manchester and Liverpool (2009-2013), Lancashire and Cumbria (2010 & 2011), Grizedale Forest (2015), Peak District National Park (September 2017) and Cheshire, Merseyside and Greater Manchester (2021).

b) Research projects

AND's talent development programme embeds artists at the forefront of research across industry, astrophysics, biotech and energy. Residencies benefit from "hands-on" involvement by artists and designers, especially those that work within the research and education sector. This allows for meaningful dialogue with the public, science practitioners, academics and researchers. Our residencies entail working with emerging technologies and scientific research to make ground-breaking art provocations, examining the ethics and potentials of new materials and the new art-forms which define how we see and experience the world in the future. Past projects include Pigs Bladder Football (2012-13), Project Daedalus (2014-16) and COSMOS, international Arts-Science residency (2015-ongoing).

c) Cross Platform – Live Cinema & Online

These involve live cinema events, public realm works and online commissions. These projects facilitate audience engagement and encourage user-led content, often artist led. These are complemented by experiments into how content such as film and video can be distributed through pervasive and locative media, experimenting with emerging technology such as the blockchain, mobile and distributed web. Partners include European networks such as, the *New Networked Normal* with Transmediale (Germany), STRP Festival (Netherlands) and the Influencers (Spain).

d) Exhibitions

AND curates exhibitions, which bring together artists working with and exploring emerging technologies and artistic practices. Exhibitions are often set outside of traditional art gallery settings, such as in forests, abandoned buildings, caves, and play with new formats for audience engagement. This can also involve debate and discussion around how art and film are influenced by internet culture, emerging technology and science. Previously this has involved *Seeing the Forest Through the Trees* (2015), *The Art of Bots* (2016), *Digital Dark Ages* (2017), *FREEPORT: Terminal MCR* (2019) and *Toxicity's Reach* (2021)

e) Touring productions

AND tours a number of commissions nationally and internationally to wider and more diverse audiences. This extends reach and involves the strategic development of new partners across culture, heritage, tourism, technology and science sectors in the UK and internationally with partners in the Netherlands, Mexico, Slovenia, Italy, Brazil, Indonesia, Sub-Saharan Africa, Argentina and the United States.

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Achievements and performance

Overview

AND supports artists through residencies, new commissions and exhibition opportunities, creating space and time to develop new work. AND's events are more than art projects - they are experiences, rooted in a location and a culture. They are social environments, which enable and empower our audiences to take risks and try something new.

The financial year of 2020-21 saw challenges due to the impact of COVID-19, most significantly the postponement of AND Festival, the largest event in AND's portfolio. Originally scheduled to take place in May 2020, this was postponed in early March 2020 and across April to December 2020 work was undertaken to conduct additional fundraising, reprofile the budget and negotiate with venues and partners to deliver the festival in a new timeframe.

Through the second half of 2020, AND commissioned Abandon Normal Strategies, a printed artwork delivered to audiences at home during the pandemic. Inspired by Oblique Strategies, a series of card prompts to overcome creative blocks, Abandon Normal Devices has invited AND artists from the last decade to devise a new collection of strategies reflecting on our altered realities and to aid us in challenging this new 'normal'. The new pack featured artists from across the globe with strategies by Nora Al-Badri, Mark Amerika, Wafaa Bilal, Julie Freeman, Laura Juo-Hsin Chen, Julian Oliver, Joshua Sofaer, TRES, UBERMORGEN and Addie Wagenknecht.

The audio visual interactive artwork, *Beginningless Minds*, which had been developed for the postponed 2020 festival in partnership with Somerset House Studios (SHS) and University of Salford Art Collection was showcased online. The work from Marija Bozinovska Jones, was a three-fold audio-visual narrative that interacted in real time with search engines using natural language processing. The work was presented online from 01-30 September on SHS website as part of their *I Should be Doing Something Else Right Now* programme.

2020-21 saw the cancellation of many events, including Bluedot which historically has been the staging for COSMOS, our international industry residency and commissioning programme, which produces a major new data driven artwork each year. Therefore the 2020-21 commission was not able to progress. AND are continuing to work in partnership with researchers at the University of Manchester Jodrell Bank Observatory and ARUP to consider future opportunities.

The restrictions on travel affected AND's touring programmes which were halted due to the pandemic. The AND team continued to facilitate online our British Council residency with Indonesian curator Ignatia Nilu as part of AND Festival 2021 programme development.

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AND Festival

2020-21 activity focused on the development and production for the next and 9th edition of our biennial roaming AND Festival, which was due to take place in May 2020 but had to be postponed due to COVID-19, as mentioned above. This edition of AND Festival was to explore sites across the Manchester Ship Canal and Mersey River in Liverpool, Wirral, Ellesmere Port and Warrington, working in partnership with Culture Liverpool, Imagine Wirral, Warrington Culture, Mersey Travel, the Daniel Adamson Preservation Society and Peel L&P Holdings. A £300,000 Project Grant funding had already been secured from ACE in April 2019 towards an ambitious, new year-long programme of commissions, sector development and touring, called TORRENT. The bid was submitted to an ACE national panel and considered to be of 'outstanding artistic quality'. Whilst a proportion of this funding had been spent prior to postponement, a priority for the team was to protect the remaining funds and the works partially created to enable the staging through the festival at an appropriate time. The Project Grant was supplemented through additional fundraising in 2020-21 with support from BFI, The Space, British Council and a £175,000 grant from the DCMS / ACE Culture Recovery Fund.

Our decision in March 2020 to postpone the festival was timely, enabling us to stop production before it had a more significant adverse impact on AND'S finances. However, the pandemic and associated restrictions have of course had an unavoidable impact on the festival delivery and plans. The early months of April-June 2020 were focussed on supporting staff, freelancers and artists through the postponement as we closed down contracts and paused development activity with partners and artists. Between June and December 2020, work was undertaken to conduct negotiation with existing funders and additional fundraising which allowed the AND team to assess the viability of rescheduling the festival programme. Through this process, additional work took place to reprofile the budget and negotiate with venues and partners to investigate options for delivery of the festival considering the evolving impact of the Covid-19 pandemic and the necessary and appropriate adaptations required for the public programmes and to limit risk to the organisation's overall operations and mission.

The festival was rescheduled for 27 May to 11 July 2021, to be experienced by audiences through a proposed hybrid format with key commissions taking place in sited locations and talks, workshops, films and AV performances taking place online. The festival and touring programme aimed to transform digital artforms and audience engagement by growing talent, production and leadership in the UK's creative media sector, specifically in the North, to drive long-term change in the sector's capacity, with AND Festival being an international showcase for the commissions and live experiences. The programme in Summer 2021 featured over 100 artists and filmmakers in a 7 week gathering for UK and international audiences and industry professionals. Responding to the Manchester Ship Canal, the festival explored urgent global, social and environmental issues through works on water, on docklands and online.

Talent development and new work

AND Festival continues to offer an exciting and unparalleled opportunity for artists to develop new work in response to uncharted locations supported by innovative cross-sector partnerships. 2019-20 saw the development of 10 new festival commissions, while the production of these paused in March 2020 due to COVID-19 the AND team continued to work with the artists to adapt the works as part of the rescheduling process for 2021.

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AND is committed to supporting artists who are marginalised in the art, film or tech sector as well as creating opportunities for artists who aren't on the mainstream visual arts or festival circuit. Throughout the programme development underway in 2020-21 we focused on targets to support an equitable gender split and diversity in the upcoming festival programme that featured 29 artists, with 34% male and 59% female and 7% non-binary. We specifically addressed the gender imbalance in the creative industries by for example through the development of the festival programme which included 7 female or non-binary led commissions including Anita Fontaine (AU,NL), Kate Davies (GB), Mary Maggic (US/CN), Marija Bozinovska Jones (MKD), Kali Malone (US/SE) Sissel Marie Tonn (NL) and Luiza Prado (BR). We continue to advocate for this change in the sector, presenting at events nationally and internationally. For the significant majority, this was the first time they had worked with AND. Amongst them, local artists and curators from Liverpool; from elsewhere in the UK (including London, Sheffield and Stenhousemuir); from across Europe (including Germany, Netherlands and Sweden) and from as far afield as the United States, Australia and Indonesia, working remotely as a result of the pandemic. AND has continued to engage a diverse range of artists and practitioners in creating work, 39% of which were of non-white British ethnic background.

Touring

AND uses a range of tactics and creative outputs to reach and inspire audiences. Touring forms a key part of this strategy, working with a dynamic range of arts, heritage and tourism partners across the UK and internationally. National activity focuses on delivering sector development with partners to grow key skills in digital arts production and audience development, specifically working with partners who do not have experience of presenting works using digital or emerging technologies.

The majority of AND's touring activity follows a 2-year pattern; in response to the biennial festival, new commissions developed as part of the festival are toured the following year. Therefore 2020-21 did not have any touring due to the postponement of AND Festival due to the Covid-19 pandemic. Multiple projects have been earmarked for touring and partners or locations identified and these will be rescheduled for 2021 following the delivery of the festival programme.

Digital Distribution

In 2020-21 **25,420** users visited the AND website in comparison to **28,343** users in 2019-20. The website saw page views at **76,572** and an average session duration at 1 minute 31 seconds and 2.33 pages per visit. The reduction in visitor numbers is unsurprising given the lower level of delivery as the organisation postponed public programmes, however the reduction is minimal and reflects the hard work from the AND Team to share and profile existing work in new ways through our online channels. This has shown opportunities for distribution opportunities for future programming to maximise audience engagement. The website saw page views at **76,572** and an average session duration at 1 minute 31 seconds and 2.33 pages per visit. We saw 40% of online visitors in 2020-21 as registered in the UK, with 33% from the US and 27% spread across the world, with other countries in the top 10 including China, Spain, Italy, Germany, and Netherlands. This reflects the nature of the partnerships and commissions AND has had in this period with the *Abandon Normal Strategies* artwork and the locations of the associated artists. The reduction in visitor numbers reflects the lower level of delivery as the organisation postponed public programmes.

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The Live Stream of the work *Beginningless Minds* on YouTube saw over 6000 impressions, with a reach of 2900 and Live views of 954, and the Somerset House Studios web page where the work was hosted saw over 1500 unique page views.

As part of the New Networked Normal, AND's Creative Europe partnership programme, AND launched a new online platform nnn.freeport.global in 2018. Created as an alternative space for the distribution of artworks and artistic research, it explored divergent parts of the internet to create, exhibit and debate the value of art. The online platform reached an audience of over 500 in 2020-21.

Public Engagement

In 2020-21 AND developed a programme with 17 partners to ensure the work planned for AND Festival 2021 would extend beyond the gallery to the public space. Generally over half of AND's partners are new each year; for example in 2019-20 of the 26 partners, 14 were new, however in 2020-21 due to the nature of the postponement and rescheduling this saw the greater challenge of retaining existing partners and finding appropriate ways to deliver the commissioned works and engage audiences once restrictions were lifted and events were safe to recommence. Partners in 2020-21 included Mersey Travel (Liverpool), Peel L&P Holdings (UK), Imagine Wirral (Merseyside), Canal & River Trust (UK), Super Slow Way (Lancashire), Culture Warrington, York Mediale, British Library (UK), Daniel Adamson Preservation Society (Merseyside), Wigan Council and Somerset House Studios (London).

Sector Leadership

AND continues to be a leader and innovator in the screen based and digital arts sector, in our continuing investment in talent development, and in showcasing the most exciting emerging artists and artforms alongside new experimental approaches to audience engagement. Our leadership, knowledge and skills in this area have drawn more attention, as the impact of COVID-19 has meant a large percentage of the cultural sector has needed to produce their work in new ways through digital broadcast and online tools. We have provided a range of stakeholders with advice and critical thinking on the best methods and approaches, e.g. DCMS, DaDa Fest and the British Library North.

We continue to advocate for artists and emerging artforms, presenting at events nationally and internationally. Also continuing to develop the *Fieldwork Network* focused on sector development nationally and internationally, which was initiated during the 2017 AND Festival in partnership with the Barbican and the British Council. In December 2019, AND creatives Julie Freeman and Dani Admiss participated in a week-long programme of activities in India. The dialogue initiated has been continued remotely and led to a UK programme where South Asian participants would participate in AND Festival 2021. Additionally, Jonathan May participated in the Fak'ugesi Africa Digital Innovation Festival which set up the framework for the CollabNowNow collaboration with Maxwell Mutanda (ZW) and Hakeem Adam (GH) who created an online commission, One Fifth of the Earth's Surface for AND Festival 2021.

Equality and Diversity

This has been a significant piece of work, beginning in December 2020 with the recruitment of Equality, Diversity and Inclusion Consultants Inc Arts, who started work in January 2021. So far this has included AND staff members and Board participation in Anti-racism workshop sessions led by Inc Arts and SMT participation in a session to investigate details around recruitment and selection of

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staff, the commissioning of artists and selection of partners/locations, with individual sessions conducted with a number of staff and board members. Inc Arts have also undertaken desk research, reviewing policies, procedures and other relevant documents. This is an ongoing piece of work which will inform our strategic refresh along with future recruitment across the organisation.

Environmental Sustainability

In January 2020 AND began a collaboration with Arts Catalyst and Fast Familiar as part of Julie's Bicycle Accelerator Programme. This research-led programme explores the often-hidden environmental impact of the creation and delivery of artworks using digital technology. This activity continued throughout 2020/21 with case studies being carried out with artists, researchers and organisations working in this space.

No framework currently exists that we are aware of for thinking about environmentally responsible digital art and we have been exploring possible content for this framework including measuring tools, guidelines, approved suppliers and case studies. As part of this activity we have developed a carbon calculator to help artists and commissioners working in the fields of digital art and creative media to better understand the carbon footprint and other impacts of the generation and distribution of their artworks. This tool and the findings and case studies carried out so far will be launched in September 2021 under the project title *The Networked Condition*.

Alongside this piece of work and as part of our review of AND Policies, we have undertaken a comprehensive review of our Environmental Policy and Workplan, exploring ways for the organisation to reduce its environmental impact across production (including online), staff and artist travel, and how we communicate this commitment to our audiences, artists and stakeholders.

Policies Review

With delivery unable to take place due to covid restrictions AND took the opportunity to undertake a comprehensive review of our policies. This included updating existing policies and researching and writing new policies.

Self-evaluation

All significant programmes of AND's activity are supported by an independent evaluation programme. We work with highly experienced independent evaluator Helen Corkery to deliver a detailed evaluation framework and capture baseline data against the project's aims and objectives. The framework has been developed over the last decade and allows AND to analyse year-on-year results to compare and contrast, ensuring we learn from our experience to continually develop and improve our performance. The evaluation includes:

- Measuring online reach (audience interactions on social media, press and blogger reviews, website analytics).
- Audience attendance and behaviour (on-site and online evaluation surveys).
- Volunteer feedback (online survey).
- Partner feedback (telephone interviews, online survey).
- Artist feedback (telephone interviews, online survey).

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This provides a detailed picture of audience engagement, behaviour and reach (geographically, demographically and in low engaged communities). It also informs our development and future working practices and is shared with partners to develop their practice. Whilst we were unable to conduct an evaluation programme in 2020-21 due to the postponement of programmes, we are undertaking a comprehensive evaluation of the rescheduled AND Festival and associated touring programme.

Increased resilience

There is an increasing need for any cultural organisation reliant on public sector funding to develop alternative models for earning unrestricted funds. Through previous AND programmes we have tested out new ticketing and income streams, generating income from festival passes, individual ticket sales and car parking. This success has fed into the planning of future editions of the AND Festival and how we approach annual programming and income generation focusing on revenue streams from ticketing, sponsorships / donations and services. In this we are drawing on expertise from our Finance Manager and Trustees with commercial experience.

Alongside this AND has made several changes to the organisation's governance. In respect of the Board of Trustees, we now have a broader range of skills and experience available across strategic, commercial, programming and partnerships. This has further strengthened and diversified the Board and brought new ideas and fresh perspectives and I want to thank them all for their time, expertise, advice, care and diligence. Two Trustees ended their terms, the outgoing Chair Howard Rifkin after seven years of service, and Mike Stubbs after 12 years of membership. A new trustee, John Herring, was appointed in December 2021 and confirmed as Chair of Board at the January 2021 Board meeting. John has over 20 years of experience working as a leader across Public Services, and occupies a senior role in Greater Manchester's Health and Social Care Partnership.

We continue to look for ways to strengthen and diversify the board, and in the wake of increased awareness of Black Lives Matter in 2020 we are committed to increase the diversity of the organisation. All staff and board members undertook anti-racism training in 2020-21. We are actively going through a deep developmental and reflective period with the support of Inc Arts to increase our social and political awareness in regards to the creative sector and its lack of diversity.

AND's reserves remain in a healthy position with more than 6 months' operating costs in unrestricted income at the end of 2020-21. Whilst the impact of COVID-19 on our sector has been hugely significant, the combination of support grants and our operational adaptability and the financial reserves we have built up in recent years have given us the resilience to be able to face the challenges with a strong base. Our public programmes have been severely constrained since March 2020, but we are delighted to have been able to put the festival on in 2021 and to continue to plan for the future. The organisation is thankful for the skills and commitment of its staff and for the support of its board of trustees.

We have also been thankful for the relationship with Contact, who, under a contract for services, have continued to lead on AND's financial management, and have provided additional support this year in accounting for the impact of COVID-19 on the organisation and in implementing the Coronavirus Job Retention Scheme.

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Financial review

As an organisation with a biennial festival as our most significant programme, our annual accounts would normally alternate between festival and non-festival activity levels. Due to COVID-19, however, our 2020 festival was postponed from May 2020 to a longer period during the summer of 2021, and so the accounts reflect a more complex situation. The 2019-20 accounts had already reflected the ACE Projects grant and some partner grants towards the festival, along with the costs already incurred up to the point of postponement. Some further income was received in 2020-21 from festival partners, including Wirral Council, Culture Warrington, The Space, the British Council and the University of Salford; this was accounted for in 2020-21, along with further expenditure, but the bulk of the festival expenditure was not incurred until 2021-22. The reserves at the end of March 2021 are thus higher than we would normally have expected.

AND has also benefited from grants from the DCMS Culture Recovery Fund (CRF), which has supported and continues to support some of our core costs during the period when events have been most severely constrained by COVID-19. This also offsets the lack of box office income, unachievable given the uncertainties arising from COVID-19. The first round of CRF funding, £175,000, is reflected in the 2020-21 accounts, with a further grant subsequently awarded in 2021-22.

Many of our staff, including those taken on for the festival, were furloughed for at least part of the year, and the Coronavirus Job Retention Scheme (CJRS) supported AND with £30,804 of grants up until the end of March 2021. AND also received £10,000 as a Small Business Grant from Manchester City Council.

AND continues to be supported by ACE, with NPO funding currently of £137,484 per year. 2020-21 was the third year in the four-year ACE NPO funding period (April 2018 – March 2022), but this has now been extended until March 2023 in response to COVID-19. Work is in hand to submit updated Business Plans and to apply for continuing NPO funding for the period 1 April 2022 to 31 March 2023.

Expenditure in 2020-21 on charitable activities was £239,230 (2020: £310,778) of which £155,757 (2020: £139,812) was unrestricted and £83,473 (2020: £170,966) was restricted).

Thanks to the continuity in ACE core funding and to receiving COVID-19-related CJRS and Small Business grants, AND ended the year with an unrestricted surplus of £24,931 (2020: £23,198) before taxation.

The receipt of CRF grant as well as festival partnership grants, along with the delay of much festival expenditure until 2021-22, meant that AND ended the year with a restricted surplus of £121,327 (2020: £213,061) before taxation.

Total reserves as at 31 March 2021 have thus increased by £146,258 from £345,048 to £491,306. Cash reserves at year-end have increased from £357,978 to £451,252. These increases reflect the inclusion of festival income carried forward to fund the rescheduled festival in the summer of 2021, and part of the CRF grant which continued to fund costs into 2021-22.

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AND is not VAT registered but we continue to monitor our situation closely to ensure the VAT registration threshold is not breached.

In the long term, the trustees believe that significantly excessive levels of general funds are unjustified; but that AND should build and maintain a general reserve to bridge the gap between the spending and receiving of income to cover unplanned emergencies. Some years ago, the trustees recommended an ideal level of reserves at £100,000. This goal was achieved in 2019-20, and exceeded in 2020-21. The current free reserves (unrestricted funds not invested in fixed assets or otherwise designated) stand at £126,864, and are thus more than sufficient to cover 6 months' ordinary running costs for the organisation (staff and non-project costs). In the light of the continuing challenges and uncertainties due to COVID-19, however, it is not felt that this is excessive.

AND's funding model is based on ACE NPO funding supporting the majority of our core committed costs, with a strong track record of project funding and income being raised to enable significant additional expenditure on the artistic programme. The timing of our decision to postpone the 2020 festival and our success in obtaining CRF and other funding have mitigated the financial impacts of COVID-19. We continue to take a cautious approach to committing to new expenditure, whilst continuing to support artists and freelance workers as far as possible. Revised budgets are reviewed regularly by senior management and trustees to ensure that funding is in place before new projects are started.

The trustees therefore believe it is appropriate to prepare the financial statements on the going concern basis.

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Structure, Governance and Management

Governing Document

AND is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1 January 2007, as amended by special resolutions dated 8 September 2014 and 1 May 2015. It was registered as a charity with the Charity Commission with effect from 1 May 2015.

Members of the Company

Membership of the company is only open to those who are or are about to be appointed as trustees/directors of the company. A person ceases to be a member of the company when they cease to be a director/trustee. The liability of the members is limited, and they guarantee to contribute £1 if the company is dissolved either whilst a member or within one year of ceasing to be a member.

Appointment of trustees

The trustees (other than co-opted trustees) are appointed by the members at the AGM for an initial period of three years and are eligible to be re-appointed for a further three years. After that they must have been out of office for at least a year before they are eligible for appointment again, unless in exceptional circumstances there is a resolution approving a reappointment by the current trustees.

The trustees have the power to co-opt up to two trustees, but co-opted trustees only hold office until the next AGM. Each trustee signs a Letter of Agreement and Code of Conduct outlining their responsibilities to the charity.

Trustee induction and training

All new Trustees are provided with key governance documents, including Articles of Association, accounts, current business plan and up to date trustee guidance documents from the Charity Commission. In addition, they meet the Director and Chair to be apprised of the charity's current programme of activities and key issues.

The trustees have an annual away day to review the past year's work and achievements and to consider the main strategic issues facing the organisation in the coming period. The last session took place in May 2019 but was not possible to schedule in 2020-21 due to COVID-19 restrictions and is now planned for the Autumn 2021.

Organisation

There are currently eight trustees of the charity and they work closely with the Director to ensure sound legal and financial governance. The Chair, John Herring meets the Director once a month to address key issues facing the organisation and business development, but the day-to-day running of the organisation sits with the Executive Director. The Board meets four times a year and gives regular feedback on funding applications and the artistic programme, contributes to the four-year business planning sessions and reviews the organisation's risk register

A Finance sub-committee chaired by the Treasurer and comprising two other trustees, including AND's Chair and also the Vice Chair, plus AND's Director and Finance Manager meet prior to each full Board meeting to review financial matters, including the latest monthly management accounts and the organisation's risk register. The sub-committee subsequently reports formally to the full Board.

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As mentioned above, in the Chair's report, in 2020-21 we undertook a board recruitment process for a new Chair and in December 2020 we appointed John Herring as trustee, and confirmed as Chair at the Board meeting in January 2021.

Related parties and co-operation with other organisations

The company directors are also the charity's trustees. None of AND's directors / trustees received remuneration or other benefit from their work with AND. All company directors give their time freely. Any connection between a trustee or senior manager of the charity with a production company, performer or exhibitor is disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

Pay policy for senior staff

The senior management team acts as the executive in charge of managing and running the organisation on a day to day basis.

The staff salaries are set by benchmarking across the sector, ensuring the salary levels reflect the responsibilities and skill levels relevant to the particular post. There is an expenses policy laid out for the organisation which includes rates and standards accepted for reimbursement – in the UK and abroad. AND has a policy in place which provides guidelines and establishes procedures for employees incurring travel, entertainment and related expenses whilst on Company business.

The pay of the senior staff is reviewed annually by the board of trustees.

COVID-19 Operational Adaptions

The AND Staff team migrated to home working from March 2020 in line with COVID-19 restrictions. As a business operation we are flexible and resilient therefore were able to quickly adapt to remote working. Due to the nature of business systems already in place we haven't needed to adapt working conditions beyond physical distancing and therefore this has not had a significant impact on our daily operations. The team continues to work from home with use of the office available in certain circumstances. Home and lone working policies have been adapted to reflect the current working conditions and equipment supplied to staff to enable conducive home working environments. Additionally, the senior management staff have monitored staff wellbeing through 1-2-1 and regular team socials, providing resources where appropriate.

Volunteers

The recruitment of volunteers, training and support includes adherence to an expenses policy which can be adapted based on where events are taking place and the distance volunteers need to travel. There is a Volunteer Policy which includes rates and standards accepted for reimbursement to volunteers – in the UK and abroad. AND's expenses policy provides guidelines and establishes procedures for volunteers incurring travel, entertainment and related expenses whilst on AND business.

Risk management

A detailed risk register has been created for the strategic, creative, operational and financial management of the charity, which includes monitoring shortfall or cuts in funding, the inability to raise funds, internal and external fraud and inconsistently applied finances. This is reviewed initially by the Finance sub-Committee and reported to quarterly board meetings and there is an annual review of the principal risks and uncertainties that the charity faces alongside the annual business plan and

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budget reviews. Since March 2020 a COVID-19 specific risk assessment has been added to the risk register, this is updated by the Senior Management Team monthly (rather than quarterly) and any significant risks or changes are communicated initially to the Finance sub-committee and then to the full Board. AND has also established policies, systems and procedures to mitigate those risks identified.

The trustees review the major risks that could impact on AND quarterly, the main 2020-21 risks identified were:

Risk

STRATEGIC - Cuts to existing core funding from the Arts Council / fundamental changes in NPO funding

POLITICAL – Impact of Brexit on funding, partnerships and budget.

POLITICAL - Change in government

OPERATIONAL - Change in senior staffing on a small team and insufficient staff resources

FINANCIAL - Unable to manage shortfall in funding / achieve match funding

FINANCIAL - Internal or external fraud

CREATIVE - Quality of programme declines and low audiences to events and therefore low box office

CREATIVE - Impact of Brexit on artists' movement and artwork production / new regulations / delays.

COVID-19 - Incapacity of Leadership / Senior Management / Key Staff due to illness or caring responsibilities

Mitigation

Regular dialogue with Arts Council and other funders, reporting activity, progress and future business plans.

Continued advocacy and networking with European partners, trusts and embassies. Regular updates from DCMS and HMRC on any changes.

Engage a broad range of political and stakeholder support

Ensure succession planning is in place for the organisation, support experienced team and ensure salaries and conditions remain competitive.

Ensure funding sources are diverse and reserves are appropriate, financial modelling is realistic

Robust finance and authorisation systems in place, alongside training for all staff

Monitor quality through full spectrum artistic and audience evaluation, alongside extensive audience development work.

Regular meetings and contact with Creative Europe Desk UK, DCSM and British Council to ensure we have the most up to date and relevant info to make decisions. Alongside finance and production contingency

Clear communication and strategies in place for distribution of leadership responsibilities. Weekly management meetings ensuring knowledge and responsibilities are shared.

Abandon Normal Devices

Trustees' Annual Report

Year Ended 31 March 2021

COVID-19 – Impact on finances; loss of income from key partners or funders, reduced box office income, increased costs due to COVID-19 operations safety measures

Thorough financial planning to take in multiple scenarios due to restriction, lockdown, change in audience behaviour. Any income loss to be reflected in expenditure. Additional fundraising for recovery costs

COVID-19 - National / local spikes, lockdown or virus resurgence, impacts or halts planning and delivery of events

Leadership continue to be part of key strategic sector meetings providing up to date advice, regulations and regional planning. All activity will have detailed scenario planning for all possible challenges and changes, ensuring there are alternative delivery plans or activity adaptations that can be put in place at short notice.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of AND 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 for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Abandon Normal Devices

Trustees' Annual Report

Year Ended 31 March 2021

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the organisation's auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the organisation's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the board of trustees



12 November 2021

J Herring (Chair)

Registered office address:

Unit 501, Level 5, Bonded Warehouse, 18 Lower Byrom Street, Manchester, M3 4AP

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ABANDON NORMAL DEVICES

Opinion

We have audited the financial statements of Abandon Normal Devices for the year ended 31 March 2021 on pages 25 to 43. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Policies) including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021, and of the incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (applicable to smaller entities); and
- have been prepared in accordance with the requirements of the Companies Act 2006 and Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF ABANDON NORMAL DEVICES

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 require us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of directors

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF ABANDON NORMAL DEVICES

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our responsibilities are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the sector, control environment and the organisation's performance;
- the organisation's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and Trustees of their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the organisation's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF ABANDON NORMAL DEVICES

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

The recognition of revenue. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management over-ride.

We also obtained an understanding of the legal and regulatory framework that the organisation operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the health and safety regulations.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty. These included Data Protection Regulations.

Audit response to risks identified

As a result of performing the above, we identified the recognition of revenue as the key audit matter related to the potential risk of fraud.

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and the Trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant; and
- in addressing the risk of fraud through management over-ride of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF ABANDON NORMAL DEVICES**

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with regulations made under section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mitchell Charlesworth

Alison Buckley (Senior Statutory Auditor)

Mitchell Charlesworth LLP

Chartered Accountants

Statutory Auditor

12/11/2021

.....

3rd Floor

44 Peter Street

Manchester

M2 5GP

Mitchell Charlesworth LLP is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006.

Abandon Normal Devices

Statement of Financial Activities (including Income and Expenditure Account)

for year ending 31 March 2021

Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	
Income							
<i>Income from charitable activities:</i>							
Core funding	3	137,484	-	137,484	135,000	-	135,000
Annual Programme	4	-	-	-	-	18,028	18,028
Festival & Box Office	5	-	204,800	204,800	-	353,999	353,999
Touring Programme	6	-	-	-	1,500	-	1,500
Research & Residencies	7	-	-	-	20,000	12,000	32,000
Income from other trading activities	8	43,204	-	43,204	6,510	-	6,510
Total income		180,688	204,800	385,488	163,010	384,027	547,037
Expenditure							
Expenditure on charitable activities	9	155,757	83,473	239,230	139,812	170,966	310,778
Total expenditure		155,757	83,473	239,230	139,812	170,966	310,778
Net income/(expenditure)		24,931	121,327	146,258	23,198	213,061	236,259
Tax on activities	14	-	-	-	(6,001)	-	(6,001)
Net movement in funds for the year		24,931	121,327	146,258	17,197	213,061	230,258
Reconciliation of funds							
Total funds brought forward		101,933	243,115	345,048	84,736	30,054	114,790
Total funds carried forward		126,864	364,442	491,306	101,933	243,115	345,048

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities. The notes at pages 29 to 43 form an integral part of the financial statements.

Abandon Normal Devices

Balance Sheet

as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	15	1,127	1,913
Total Fixed Assets		1,127	1,913
Current assets			
Debtors	16	75,830	60,800
Cash at bank and in hand		451,252	357,978
Total Current Assets		527,082	418,778
Liabilities			
Creditors falling due within one year	17	36,903	75,643
Net Current assets		490,179	343,135
Net assets		491,306	345,048
The funds of the charity:			
Unrestricted income funds	18	126,864	101,933
Designated income funds		-	-
Restricted income funds		364,442	243,115
Total charity funds		491,306	345,048

Registered Company No: 06054549

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act.

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

As the charitable company qualifies for audit exemption under the Companies Act, the accounts may instead be audited or independently examined under the Charities Act 2011. The trustees have however opted for a full audit to give a higher level of assurance.

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.


Abandon Normal Devices

Balance Sheet

as at 31 March 2021

These financial statements were approved by the members of the Board authorised for issue on the 12 November 2021 and are signed on their behalf by:

Signed


.....

John Herring

Chair of trustees on behalf of the trustees

The notes at pages 29 to 43 form an integral part of the financial statements.

Abandon Normal Devices
Statement of Cash Flows
for year ending 31 March 2021

	Note	2021 £	2020 £
Cash used in operating activities	20	93,274	230,454
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(2,254)
Cash provided by (used in) investing activities		-	(2,254)
Cash flows from financing activities		-	-
Cash used in financing activities		-	-
Increase (decrease) in cash and cash equivalents in the year		93,274	228,200
Cash and cash equivalents at the beginning of the year		357,978	129,778
Total cash and cash equivalents at the end of the year		451,252	357,978

The notes at pages 29 to 43 form an integral part of the financial statements.

Abandon Normal Devices

Notes to the Financial Statement

Year Ended 31 March 2021

Notes on the accounts

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102) updated 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Abandon Normal Devices meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

b) Preparation of the accounts on a going concern basis

2020-21 was the third year in the four-year ACE NPO funding period (April 2018 – March 2022), but this was extended by ACE in 2020 for an additional year, to support NPO organisations with the new challenges presented by COVID-19.

The festival, originally scheduled for May 2020, was postponed until the summer of 2021. Additional costs were incurred by honouring our existing commitments to artists, producers, and other freelancers and staff who had already been working on the festival. However the COVID-19-related CRF, CJRS and Small Business grants, as well as partner grant income, enabled us to cover these costs, as well as to adapt and further develop the festival programme.

The current free reserves (unrestricted funds not invested in fixed assets or otherwise designated) stand at £126,864, and are thus more than sufficient to cover 6 months' ordinary running costs for the organisation (staff and non-project costs).

Given the stability from being part way through an Arts Council NPO cycle, with confirmed income from this for the next 2 years, as well as our strong levels of free reserves, the trustees believe it is appropriate to prepare the financial statements on the going concern basis.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Abandon Normal Devices

Notes to the Financial Statement

Year Ended 31 March 2021

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are grants which the funder has specified are to be solely used for particular areas of the Charity's work or for specific artistic projects being undertaken by the Charity.

e) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure on charitable activities includes the costs of performances, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.

Abandon Normal Devices is not registered for VAT and therefore all VAT incurred on expenditure is irrecoverable. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charity's artistic programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 10.

g) Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Computer equipment	25 – 50%

h) 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.

Abandon Normal Devices

Notes to the Financial Statement

Year Ended 31 March 2021

i) Cash at bank and in hand

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

j) 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.

k) Financial instruments

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

2. Legal status of the Charity

AND is a private company limited by guarantee incorporated in England and Wales and has no share capital. The registered office is Unit 501, Level 5, Bonded Warehouse, 18 Lower Byrom Street, Manchester, M3 4AP. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3. Unrestricted Grant Income from Core Funders

	Total Funds 2021 £	Total Funds 2020 £
Arts Council England (North West) – NPO funding	137,484	135,000
	137,484	135,000

4. Annual Programme Income

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Creative Europe	-	-	-	-	18,028	18,028
	-	-	-	-	18,028	18,028

Abandon Normal Devices

Notes to the Financial Statement

Year Ended 31 March 2021

5. Festival Income

	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Arts Council England (North West) – Projects Grant	-	-	-	-	300,000	300,000
BFI Film Hub North	-	-	-	-	8,000	8,000
British Council Fieldwork	-	-	-	-	3,990	3,990
Canal and River Trust	-	-	-	-	5,000	5,000
University of Salford	-	-	-	-	2,000	2,000
Stimuleringsfonds	-	-	-	-	35,009	35,009
University of Salford	-	1,800	1,800	-	-	-
British Council (One Fifth of the Earth's Surface)	-	5,000	5,000	-	-	-
Cultural Recovery Fund (Round One)	-	175,000	175,000	-	-	-
Wirral Council	-	10,000	10,000	-	-	-
Culture Warrington	-	7,000	7,000	-	-	-
The Space	-	6,000	6,000	-	-	-
	-	204,800	204,800	-	353,999	353,999

6. Touring Programme Income

	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Into The Great Wide Open Festival (The Hive)	-	-	-	1,500	-	1,500
	-	-	-	1,500	-	1,500

Abandon Normal Devices

Notes to the Financial Statement

Year Ended 31 March 2021

7. Research & Residencies Income

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
COSMOS	-	-	-	20,000	12,000	32,000
	-	-	-	20,000	12,000	32,000

8. Income from other trading activities

	Unrestricted	Total	Unrestricted	Total
	Funds	Funds	Funds	Funds
	2021	2021	2020	2020
	£	£	£	£
Consultancy	600	600	4,500	4,500
Speaker fees	150	150	360	360
Rental income	-	-	1,650	1,650
Product sales	1,650	1,650	-	-
Small Business Grant Fund	10,000	10,000	-	-
Job Retention Scheme	30,804	30,804	-	-
	43,204	43,204	6,510	6,510

Abandon Normal Devices

Notes to the Financial Statement

Year Ended 31 March 2021

9. Analysis of expenditure on charitable activities

	Core funding	Annual Programme	Festival	Touring Programme	Research & Residencies	Total Expenditure 2021	Total Expenditure 2020
	£	£	£	£	£	£	£
Direct project costs	1,680		41,259			42,939	95,800
Marketing	1,354		5,027			6,381	45,612
Staff costs	102,249		37,187			139,436	108,235
Freelancers						-	4,050
Storage	2,702					2,702	2,670
Travel & accommodation	47					47	6,660
Finance costs	3,059					3,059	(108)
Bad debts	(27)					(27)	39
Depreciation	787					787	786
Governance costs (see note 10)	1,058					1,058	5,965
Support costs (see note 10)	42,848					42,848	41,069
Total	155,757	-	83,473	-	-	239,230	310,778

Expenditure in 2020-21 on charitable activities was £239,230 (2020: £310,778) of which £155,757 (2020: £139,812) was unrestricted and £83,473 (2020: £170,966) was restricted).

Abandon Normal Devices

Notes to the Financial Statement

Year Ended 31 March 2021

10. Analysis of governance and support costs

Costs that can be wholly attributed to either support or governance are allocated directly to those functions. Other costs are allocated either on the basis of the estimation of time spent (staff costs) or consumption of resources (office costs). Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	Analysis of support and governance costs						Basis of apportionment
	2021	2021	2021	2020	2020	2020	
	General Support	Governance Function	Total	General Support	Governance Function	Total	
	£	£	£	£	£	£	
Catering and venue hire for board meetings	-	45	45	-	1,352	1,352	Invoices
Salaries, wages and related costs	15,743	-	15,743	14,232	-	14,232	Allocated on time
General office	18,705	-	18,705	16,887	-	16,887	Invoices
Management accounting & payroll	8,400	-	8,400	9,950	-	9,950	Invoices
Legal professional fees	-	-	-	-	-	-	Invoices
Audit Fees	-	1,013	1,013	-	4,613	4,613	Governance
Total	42,848	1,058	43,906	41,069	5,965	47,034	

11. Net income/(expenditure) for the year

	2021	2020
This is stated after charging:	£	£
Management accounting & payroll fees	8,400	9,950
Depreciation	786	786.3
Audit fees	1,013	4,613
Total	10,199	15,349

Abandon Normal Devices

Notes to the Financial Statement

Year Ended 31 March 2021

12. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2021	2020
	£	£
Salaries and wages	147,208	122,630
Social security costs	12,644	10,899
Pension costs	2,856	2,098
	162,708	135,627

No employees had employee benefits in excess of £60,000 (2020: nil).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil). Their reimbursed travel and subsistence expenses for various board duties during the year were £nil (2020: 1,187); the low figure was due to COVID-19 travel restrictions meaning that all board meetings were held online. No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

The key management personnel of the charity comprise the trustees, the Director, the Director's Maternity Cover, the Executive Director, and the Senior Producer. The total employee benefits of the key management personnel of the Charity were £94,933 (2020: £100,155).

During the year, we received £5,000 from the British Council (2020: £3,990). J May, a British Council employee, was seconded to AND as Maternity Cover Director for part of the financial year.

There were no other related party transactions during the period (2020: £nil).

13. Staff Numbers

The average monthly head count and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2021	2020
	Number	Number
Average monthly headcount	6.33	5.16
Average permanent and part time staff (full time equivalent)	5.98	4.76

Abandon Normal Devices
Notes to the Financial Statement

Year Ended 31 March 2021

14. Corporation Taxation

	2021	2020
Corporation tax relief received from Animation Tax Credits	<u>-</u>	<u>(6,001)</u>

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

15. Tangible Fixed Assets

	2021
	£
Cost:	
Brought forward	3,145
Additions	-
Disposals	-
Carried forward	<u>3,145</u>
Depreciation:	
Brought forward	1,232
Disposals	-
Charge for the year	786
Carried forward	<u>2,018</u>
Net book value:	
Carried forward	<u>1,127</u>
Brought forward	1,913

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Notes to the Financial Statement

Year Ended 31 March 2021

16. Debtors

	2021	2020
	£	£
Trade debtors	16,000	18,290
Prepayments	3,155	2,629
Accrued Income	56,675	39,881
Other debtors	-	-
	75,830	60,800

17. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	19,907	13,799
Accruals	11,775	56,673
Deferred Income	-	-
Taxation and social security costs	5,221	5,171
	36,903	75,643

18. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance 1 April 2020	Incoming resources	Resources expended	Transfers	Funds 31 March 2021
	£	£	£	£	£
General fund	101,933	180,688	155,757	-	126,864
Total	101,933	180,688	155,757	-	126,864

	Balance 1 April 2019	Incoming resources	Resources expended	Transfers	Funds 31 March 2020
	£	£	£	£	£
General fund	84,736	157,009	139,812	-	101,933
Total	84,736	157,009	139,812	-	101,933

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The 'free reserves' after allowing for all designated funds.

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Notes to the Financial Statement**

Year Ended 31 March 2021

Analysis of movements in restricted funds

	Balance 1 April 2020	Incoming resources	Resources expended	Funds 31 March 2021
	£	£	£	£
Festival fund	228,649	23,000	44,840	206,809
BFI Film Hub North	6,500	-	-	6,500
British Council (Indonesia Producer/Curator Exchange)	7,966	-	-	7,966
British Council (One Fifth of the Earth's Surface)	-	5,000	1,500	3,500
Cultural Recovery Fund	-	175,000	35,333	139,667
University of Salford	-	1,800	1,800	-
Total	243,115	204,800	83,473	364,442

Name of restricted fund	Description, nature and purposes of the fund
Festival fund	<i>This fund was set up to contribute to the development and presentation of the festival in May 2020. Unspent funds will be used for the future presentation of the works.</i>
BFI Film Hub North	<i>This fund was to support the film strand of the festival programme. Unspent funds will be used for the future presentation of the works.</i>
British Council (Indonesia Producer/Curator Exchange)	<i>This fund is supporting the Indonesian Creative Producer Exchange between the UK and Indonesia.</i>
British Council (One Fifth of the Earth's Surface)	<i>This fund is supporting the development and presentation of a project strand of the festival programme between Sub Sahara Africa and Indonesia.</i>
Cultural Recovery Fund	<i>This fund was set up for the receipt of Cultural Recovery Funds to support AND through pandemic recovery and representation of postponed work.</i>
University of Salford	<i>This fund supported the Beginningless Minds project during the financial year.</i>

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Notes to the Financial Statement

Year Ended 31 March 2021

	Balance 1	Incoming	Resources	Funds 31
	April 2019	resources	expended	March
	£	£	£	2020
				£
<i>Festival fund</i>	-	342,009	113,360	228,649
<i>BFI Film Hub North</i>	-	8,000	1,500	6,500
<i>British Council (Fieldwork Satellite Research)</i>	10,000	-	10,000	-
<i>British Council (Indonesia Producer/Curator Exchange)</i>	10,000	-	2,034	7,966
<i>British Council (75% Contribution to Fieldwork Accomodation)</i>	-	3,990	3,990	-
<i>Creative Europe</i>	10,054	18,028	28,082	-
<i>COSMOS at Bluedot</i>	-	12,000	12,000	-
Total	30,054	384,027	170,966	243,115

Name of restricted fund	Description, nature and purposes of the fund
<i>Festival fund</i>	<i>This fund was set up to contribute to the development and presentation of the festival in May 2020. Unspent funds will be used for the future presentation of the works.</i>
<i>BFI Film Hub North</i>	<i>This fund was to support the film strand of the festival programme. Unspent funds will be used for the future presentation of the works.</i>
<i>British Council (Fieldwork India)</i>	<i>This fund supported the Fieldwork India project during the financial year.</i>
<i>British Council (Indonesia Curator Exchange)</i>	<i>This fund is supporting the Indonesian Creative Producer Exchange between the UK and Indonesia.</i>
<i>British Council (Contribution to Fieldwork)</i>	<i>This fund was to contribute to Fieldwork in this financial year.</i>
<i>Creative Europe</i>	<i>This fund supported the New Networked Normal project, which ended and was evaluated in this financial year.</i>
<i>COSMOS at Bluedot</i>	<i>This fund supported the COSMOS industry residency programme at Jodrell Bank in July 2019, with funds from Digital Catapult and Cheshire East Council.</i>

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Notes to the Financial Statement

Year Ended 31 March 2021

19. Analysis of net assets between funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
Tangible Fixed assets	1,127	-	1,127	1,913	-	1,913
Cash at bank and in hand	138,268	312,984	451,252	154,750	203,228	357,978
Other net current assets/(liabilities)	(12,531)	51,458	38,927	(54,730)	39,887	(14,843)
Total	126,864	364,442	491,306	101,933	243,115	345,048

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

	2021 £	2020 £
Net movement in funds	146,258	230,259
Add back depreciation charge	786	786
Less corporation tax refund due	-	-
Decrease (increase) in debtors	(15,030)	(41,688)
Increase (decrease) in creditors	(38,740)	41,098
Net cash used in operating activities	93,274	230,455

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Notes to the Financial Statement

Year Ended 31 March 2021

21. Net Debt

	Balance 1 April 2020 £	Cash Flows £	Non Cash Changes £	Balance 31 March 2021 £
Cash & cash equivalents	357,978	91,122	2,152	451,252
	<hr/>	<hr/>	<hr/>	<hr/>
	357,978	91,122	2,152	451,252

	Balance 1 April 2019 £	Cash Flows £	Non Cash Changes £	Balance 31 March 2020 £
Cash & cash equivalents	129,777	229,228	(1,027)	357,978
	<hr/>	<hr/>	<hr/>	<hr/>
	129,777	229,228	(1,027)	357,978

22. Related party transactions

During the year, we received £5,000 from the British Council (2020: £3,990). Maternity Cover Director J May was employed by British Council through the financial year, on secondment.

There were no other related party transactions during the period (2020: £nil).

23. Post Balance Sheet Events

In March 2020, we had made the decision to postpone the festival, which had been due to take place in May 2020, due to COVID-19. In April 2021 we were awarded £80,000 from the second DCMS/ACE Culture Recovery Fund to further support the organisation and our rescheduling of our artistic programme. The rescheduled festival programme took place from May 27-July 11 2021 including four major public installations, an open air cinema weekend, two online exhibitions, plus a series of talks, AV and film programmes online. In total over 40 events were delivered during the seven weeks period by the production teams. Review of the works is taking place to undertake scoping for any touring opportunities, this began with the touring of WetLab in July and August 2021 to Lancashire with Super Slow Way and Wigan, through the local authority.

The Covid pandemic was a challenging environment to deliver into, however the reworked AND Festival for 2021 was delivered in a hybrid format with sited events and a parallel programme online allowing multiple avenues into the programme for non-local audiences through talks, workshops, performance and screenings online. At a practical level the team increased safety procedural vigilance and testing prior to and during project delivery.

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Notes to the Financial Statement

Year Ended 31 March 2021

AND's SMT continues to work through detailed scenario planning for AND's business model and future programmes. We are aware that our partners and funders are currently operating in a very challenging economic environment, and we are monitoring the fundraising landscape carefully, and making prudent strategic plans accordingly.