

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)

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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

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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'uges 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.

Abandon Normal Devices

Trustees' Annual Report

Year Ended 31 March 2021

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

Abandon Normal Devices

Trustees' Annual Report

Year Ended 31 March 2021

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:	18		
Unrestricted income funds		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	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	2021	2021	2021	2020	2020	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).

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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 General Support £	2021 Governance Function £	2021 Total £	2020 General Support £	2020 Governance Function £	2020 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

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

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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 April 2019	Incoming resources	Resources expended	Funds 31 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 Accommodation)</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
	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
	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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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.