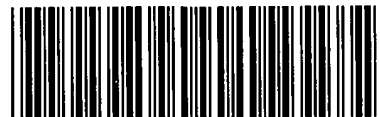


COMPANY REGISTRATION NUMBER: 06054549
CHARITY REGISTRATION NUMBER: 1161585

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

THURSDAY



ABFHI600

A04

27/10/2022

#404

COMPANIES HOUSE

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

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	20
Statement of financial activities (including income and expenditure account)	25
Statement of financial position	26
Statement of cash flows	27
Notes to the financial statements	28
The following pages do not form part of the financial statements	
Detailed statement of financial activities	41
Notes to the detailed statement of financial activities	43

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 site 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 lead 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.

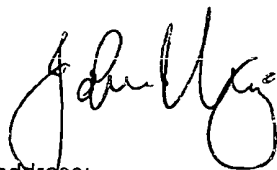
Auditor

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

		Unrestricted funds £	2022 Restricted funds £	Total funds £	Unrestricted funds £	2021 Restricted funds £	Total funds £
	Note						
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	(218,088)	96,333
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	451,252	357,978
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 Film 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	203,138	-	203,138

	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	126,864	364,442	491,306

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	231,043	418,778
Financial liabilities measured at amortised cost		
Financial liabilities measured at amortised cost	30,269	75,643

21. Analysis of changes in net debt

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	451,252	(222,490)	228,762

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>232,747</u>	<u>385,488</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>520,915</u>	<u>239,230</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>520,915</u>	<u>239,230</u>