

COMPANY REGISTRATION NUMBER: 06054549

CHARITY REGISTRATION NUMBER: 1161585

CHARITY COMMISSION  
FIRST CONTACT

31 OCT 2023

ACCOUNTS  
RECEIVED

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

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

---

	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent auditor's report to the members	<b>18</b>
Statement of financial activities (including income and expenditure account)	<b>23</b>
Statement of financial position	<b>24</b>
Statement of cash flows	<b>25</b>
Notes to the financial statements	<b>26</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>39</b>

---

## **Abandon Normal Devices**

### **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

---

#### **Reference and administrative details**

**Registered charity name** Abandon Normal Devices

**Charity registration number** 1161585

**Company registration number** 06054549

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

**The Trustees** J Herring (Chair)

Z Jabbar

S Bompas

D Lander

A Budd

D Mathias

K Moffat

A Gilmore

(Resigned 21 October 2022)

A Urpi

(Appointed 19 July 2023)

E Torun

(Appointed 19 July 2023)

N Jones

(Appointed 19 July 2023)

**Company Secretary** R McCullough

(Resigned 15 July 2023)

L Hargreaves

(Appointed 23 June 2023)

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

**Bankers** RBS  
38 West Mosley Street  
Manchester  
M2 3AZ

**Solicitors** Brabners LLP  
Horton House  
Exchange Flags  
Liverpool  
L2 3YL

# **Abandon Normal Devices**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2023**

---

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

#### **Chair's report**

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

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

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

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

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

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

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

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

John Herring  
Chair

# **Abandon Normal Devices**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2023**

---

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2022, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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

#### **Objectives and activities**

The purposes of the charity are:

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

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

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

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

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

# **Abandon Normal Devices**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

---

#### **Objectives and activities *(continued)***

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

##### **a) AND Festival**

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

##### **b) Research Projects**

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

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

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

##### **d) Exhibitions**

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

##### **e) Touring Productions**

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

# **Abandon Normal Devices**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

---

#### **Achievements and performance *(continued)***

##### **Strategic report**

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

##### **Achievements and performance**

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

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

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

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

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

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

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

---

# Abandon Normal Devices

## Company Limited by Guarantee

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

**Year ended 31 March 2023**

---

#### **Achievements and performance *(continued)***

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

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

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

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

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

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

---

# Abandon Normal Devices

## Company Limited by Guarantee

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

Year ended 31 March 2023

#### Achievements and performance (continued)

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

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

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

This table gives an overview of 2022-23 activity.

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

# Abandon Normal Devices

## Company Limited by Guarantee

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

Year ended 31 March 2023

---

#### Achievements and performance *(continued)*

##### AND Festival

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

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

##### Talent development and new work

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

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

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

##### Unseen Futures Artist

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

##### Impossible Perspectives Artist

---

# **Abandon Normal Devices**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

---

#### **Touring**

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

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

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

#### **Digital Distribution**

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

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

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

#### **Public Engagement**

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

# **Abandon Normal Devices**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2023**

---

Partnership development is a key strategy for public engagement success, in 2022-23 AND developed a programme with 7 partners to ensure our programmes extended beyond the gallery to the public and online spaces. This included National Trust (Cheshire), Cheshire East Council, School of Digital Arts (Manchester Metropolitan University), HOME Manchester, HTC VIVE Arts, Fast Familiar, Arts Catalyst

(Sheffield). In 2021-22 of the 17 partners, 6 (35%) were new, however in 2022-23 none of the 7 partners were new, as many of the newer partnerships are in development into the next festival programme.

#### **Sector Leadership**

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

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

#### **Equality and Diversity**

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

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

# **Abandon Normal Devices**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

---

#### **Environmental Sustainability**

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

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

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

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

#### **Self-evaluation**

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

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

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

#### **Increased resilience**

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

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

---

# **Abandon Normal Devices**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2023**

---

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

#### **Financial review**

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

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

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

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

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

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

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

# **Abandon Normal Devices**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

---

#### **Structure, governance and management**

##### **Governing Document**

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

##### **Members of the Company**

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

##### **Appointment of Trustees**

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

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

##### **Trustee induction and training**

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

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

##### **Organisation**

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

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

# **Abandon Normal Devices**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

---

#### **Structure, governance and management *(continued)***

##### **Related parties and co-operation with other organisations**

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

##### **Key management personnel, pay policy for senior staff**

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

The senior managers of AND during the year were:

Director	R McCullough
Executive Director	C Waddington
Senior Producer	L Hargreaves

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

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

##### **Leadership Succession Planning**

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

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

## Abandon Normal Devices

### Company Limited by Guarantee

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

Year ended 31 March 2023

##### Risk Management

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

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

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

# **Abandon Normal Devices**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

---

#### **Operational Adaptations**

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

#### **Volunteers**

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

#### **Trustees' responsibilities statement**

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

Company Law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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

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

#### **Auditor**

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

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

# **Abandon Normal Devices**

**Company Limited by Guarantee**

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

**Year ended 31 March 2023**

---

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



J Herring (Chair)  
Trustee

Registered Office address  
44 Peter Street  
Manchester  
M2 5GP

# **Abandon Normal Devices**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

---

#### **Opinion**

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

In our opinion the financial statements:

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

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

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

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

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

## **Abandon Normal Devices**

### **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

---

##### **Other information**

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

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

We have nothing to report in this regard.

##### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

##### **Matters on which we are required to report by exception**

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

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

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

# **Abandon Normal Devices**

## **Company Limited by Guarantee**

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

*(continued)*

**Year ended 31 March 2023**

---

#### **Responsibilities of trustees**

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

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

#### **Auditor's responsibilities for the audit of the financial statements**

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

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

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

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

#### **Identifying and assessing potential risks related to irregularities**

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

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

## **Abandon Normal Devices**

**Company Limited by Guarantee**

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

*(continued)*

**Year ended 31 March 2023**

---

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

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

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

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

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

#### **Audit response to risks identified**

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

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

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

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

# **Abandon Normal Devices**

**Company Limited by Guarantee**

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

**Year ended 31 March 2023**

---

### **Use of our report**

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

*AS Buckley*

Alison Buckley (Senior Statutory Auditor)

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

18 October 2023

# Abandon Normal Devices

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

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

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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

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

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

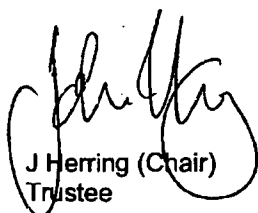
As the charitable company qualifies for audit exemption under the Companies Act, the accounts may instead be audited or independently examined under the Charities Act 2022. The Trustees have however opted for a full audit to give a high level of assurance.

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

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

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

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

  
J Herring (Chair)  
Trustee

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

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

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

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

# **Abandon Normal Devices**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2023**

---

#### **1. General information**

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

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

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

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

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

##### **Going concern**

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

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

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

# **Abandon Normal Devices**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 March 2023**

---

#### **3. Accounting policies *(continued)***

##### **Judgements and key sources of estimation uncertainty**

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

##### **Significant judgements**

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

##### **Key sources of estimation uncertainty**

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

##### **Income tax**

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

##### **Foreign currency**

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

##### **Fund accounting**

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

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

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

# **Abandon Normal Devices**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 March 2023**

---

#### **3. Accounting policies *(continued)***

##### **Incoming resources**

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

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

##### **Resources expended**

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

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

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

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

##### **Tangible assets**

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

**Year ended 31 March 2023**

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

# Abandon Normal Devices

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

---

#### 3. Accounting policies *(continued)*

##### Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### Cash at bank and in hand

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

##### Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### 4. Limited by guarantee

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

#### 5. Donations and legacies

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

# Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

## 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Arts Council England (North West) - NPO funding	137,484	–	137,484
BFI North	–	12,000	12,000
Granada Foundation	–	2,000	2,000
	<u>137,484</u>	<u>14,000</u>	<u>151,484</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Arts Council England (North West) - NPO funding	137,484	–	137,484
Culture Recovery Fund	–	80,000	80,000
The Space	–	5,000	5,000
Festival Box Office	2,548	–	2,548
Cheshire East Council	–	6,000	6,000
Italian Cultural Institute	–	750	750
	<u>140,032</u>	<u>91,750</u>	<u>231,782</u>

## 7. Other trading activities

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

# Abandon Normal Devices

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	145,921	2,144	148,065
Support costs	44,101	—	44,101
	<u>190,022</u>	<u>2,144</u>	<u>192,166</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	23,592	437,380	460,972
Support costs	59,943	—	59,943
	<u>83,535</u>	<u>437,380</u>	<u>520,915</u>

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

#### 9. Expenditure on charitable activities by activity type

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

#### 10. Analysis of support costs

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

# Abandon Normal Devices

Company Limited by Guarantee

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 11. Governance costs

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

### 12. Net expenditure

Net expenditure is stated after charging/(crediting):

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

### 13. Auditors remuneration

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

# Abandon Normal Devices

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

---

#### 14. Staff costs

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

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

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

	2023	2022
Number of staff	4	6

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

#### Key Management Personnel

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

#### 15. Trustee remuneration and expenses

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

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

# Abandon Normal Devices

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 16. Tangible fixed assets

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

#### 17. Debtors

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

#### 18. Creditors: amounts falling due within one year

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

# Abandon Normal Devices

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

Year ended 31 March 2023

#### 19. Analysis of charitable funds

##### Unrestricted funds

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

The free reserves are after allowing for all designated funds.

##### Restricted funds

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

## **Abandon Normal Devices**

### **Company Limited by Guarantee**

#### **Notes to the Financial Statements *(continued)***

**Year ended 31 March 2023**

---

#### **19. Analysis of charitable funds (Continued)**

##### **Festival Fund**

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

##### **BFI**

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

##### **British Council (Indonesia Producer/Curator exchange)**

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

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

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

##### **Culture Recovery Fund**

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

##### **Impossible Perspectives**

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

##### **Granada Foundation**

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

# Abandon Normal Devices

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 20. Analysis of net assets between funds

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

	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)
<b>Net assets</b>	<b>203,138</b>	<b>–</b>	<b>203,138</b>

#### 21. Financial Instruments

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

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

#### 22. Analysis of changes in net debt

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

#### 23. Related parties

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

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

---

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

# Abandon Normal Devices

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 31 March 2023

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

# Abandon Normal Devices

Company Limited by Guarantee

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

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