

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

MITCHELL CHARLESWORTH (AUDIT) Limited

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

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

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

Year ended 31 March 2024

Reference and administrative details

Registered charity name Abandon Normal Devices

Charity registration number 1161585

Company registration number 06054549

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

The trustees

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

Company secretary Louise Hargreaves

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

Bankers Royal Bank of Scotland

Solicitors Brabners LLP
Horton House
Exchange Flags
Liverpool
L2 3YL

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

Year ended 31 March 2024

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

Chair's report

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

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

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

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

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

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

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

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

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Objectives and activities

The purposes of the charity are:

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

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

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

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

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

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

a) AND Festival

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

b) Talent Development and Annual Programmes

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

c) Research and Innovation

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

d) Experiential Programmes and Commissions

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

e) Touring and National-International Partnerships

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

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global partners and the continuous development of innovative art practices. Notable international partners have included festivals like YCAM (Tokyo), Sundance Film Festival (Utah), Tribeca (New

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

Strategic report

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

Achievements and performance

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

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

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

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

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

New Cinema Days

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

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

The Networked Condition

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

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

Impossible Perspectives

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

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

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

Poland 25

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

This table gives an overview of 2023 - 24 activity:

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

AND Festival

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

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

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

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

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

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

Talent Development and new work

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

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

Touring

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

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

Digital Distribution

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

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

Public Engagement

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

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

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

Sector Leadership

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

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

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

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

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

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

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

Equality and Diversity

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

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

Environmental Sustainability

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

of the planet.

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

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

Self-evaluation

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

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

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

Increased resilience

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

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

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

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

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

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

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

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

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

Abandon Normal Devices

Company Limited by Guarantee

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

Year ended 31 March 2024

Structure, governance and management

Governing Document

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

Members of the Company

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

Appointment of trustees

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

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

Trustee induction and training

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

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

Organisation

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

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

Abandon Normal Devices

Company Limited by Guarantee

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

Year ended 31 March 2024

Related parties and co-operation with other organisations

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

Pay policy for key management personnel and senior staff

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

Quarters 1 & 2:

Director	R McCullough
Executive Director	C Waddington
Senior Producer	L Hargreaves

Quarters 3 & 4:

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

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

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

Leadership Succession Planning

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

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

Abandon Normal Devices

Company Limited by Guarantee

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

Year ended 31 March 2024

Risk Management

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

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

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

Abandon Normal Devices

Company Limited by Guarantee

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

Year ended 31 March 2024

Operational Adaptations

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

Volunteers

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

Abandon Normal Devices

Company Limited by Guarantee

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

Year ended 31 March 2024

Trustees' responsibilities statement

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Auditor

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

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

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



J Herring (Chair)
Trustee

Abandon Normal Devices

Company Limited by Guarantee

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

Year ended 31 March 2024

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Abandon Normal Devices

Company Limited by Guarantee

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

Year ended 31 March 2024

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Abandon Normal Devices

Company Limited by Guarantee

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

(continued)

Year ended 31 March 2024

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

Identifying and assessing potential risks related to irregularities

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

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

Abandon Normal Devices

Company Limited by Guarantee

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

(continued)

Year ended 31 March 2024

instances of non-compliance;

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

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

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

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

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

Audit response to risks identified

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

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

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

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

Abandon Normal Devices

Company Limited by Guarantee

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

Year ended 31 March 2024

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

Use of our report

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

Mitchell Charlesworth

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

19/07/2024

Abandon Normal Devices

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

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

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

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

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

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

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



J Herring (Chair)
Trustee

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

Abandon Normal Devices
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2024

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

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

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

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis

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

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

Going concern

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

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

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

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

Significant judgements

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

Key sources of estimation uncertainty

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

Income tax

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

Foreign currency

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

Fund accounting

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

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

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

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

Operating leases

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets

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

Depreciation

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

Equipment - 25% straight line

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

Impairment of fixed assets

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

Government grants

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

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

Defined contribution scheme

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

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

Cash at bank and in hand

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

Debtors

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

4. Limited by guarantee

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

5. Donations and legacies

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies *(continued)*

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

6. Charitable activities

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

7. Other trading activities

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

8. Costs of raising donations and legacies

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

9. Expenditure on charitable activities by fund type

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

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

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

10. Expenditure on charitable activities by activity type

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

11. Analysis of support costs

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

12. Governance costs

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

13. Net expenditure

Net expenditure is stated after charging/(crediting):

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

14. Auditors remuneration

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

15. Staff costs

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

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

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

	2024	2023
Number of staff	3	4

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

Key Management Personnel

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

16. Trustee remuneration and expenses

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

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

17. Prior year statement of financial activities

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

18. Tangible fixed assets

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

19. Debtors

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Creditors: amounts falling due within one year

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

21. Analysis of charitable funds

Unrestricted funds

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

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

The free reserves are after allowing for all designated funds.

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

Restricted funds

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

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

BFI

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

British Council Poland

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

Granada Foundation

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

School of Digital Arts (SODA)

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

Italian Cultural Institute

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

Cheshire East Council

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

22. Analysis of net assets between funds

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

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

23. Financial instruments

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

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

24. Analysis of changes in net debt

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

25. Operating lease commitments

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

	2024 £	2023 £
Not later than 1 year	1,200	—

26. Related parties

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

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

Abandon Normal Devices

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2024

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

Abandon Normal Devices
Company Limited by Guarantee
Detailed Statement of Financial Activities *(continued)*
Year ended 31 March 2024

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

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