

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

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

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Reference and administrative details

Year ended 31 March 2025

Registered charity name Abandon Normal Devices

Charity registration number 1161585

Company registration number 06054549

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

The trustees

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

Company secretary Louise Hargreaves

Auditor Mitchell Charlesworth
Chartered Accountants & Statutory Auditor
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44 Peter Street
Manchester
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Bankers Royal Bank of Scotland

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Company Limited by Guarantee

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

Year ended 31 March 2025

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

Chair's report

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

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

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

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

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

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

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



John Herring
Chair of the Board of Trustees
Abandon Normal Devices

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

Year ended 31 March 2025

Trustees Report

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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

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

Objectives and activities

The purposes of the charity are:

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

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

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

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

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

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Year ended 31 March 2025

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

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

These charitable objectives are delivered through the following programme strands:

a) AND Festival

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

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

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

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

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Year ended 31 March 2025

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

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

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

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

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c) Lab and higher education programmes

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

d) Philanthropy and donor development (in development)

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

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Strategic report

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

Achievements and performance (executive report)

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

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

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

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

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

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

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

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

Impossible Perspectives

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

- Impossible Perspectives: Tatton

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

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

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

The Networked Condition

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

***Commons* (formerly Summer School / Unseen Futures Fellowship)**

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

***Deep Focus* (formerly New Cinema Days)**

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

***Critical Acts* (formerly Web3 Ecologies)**

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

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

Critical Acts x Lancaster University

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

Creative Associates

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

Wild Natures

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

Unsound / Ephemera / British Council Poland 2025

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

AND Festival 2026

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

n-space (Somerset House Studios)

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

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Year ended 31 March 2025

This table gives an overview of 2023 - 24 activity:

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

AND Festival (executive update)

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

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

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

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

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

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

Talent Development

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

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

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Digital Distribution

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

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

Partnerships and Sector leadership

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

Programme delivery was made possible through close collaboration with:

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

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

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

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

Equality and Diversity

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

Environmental Sustainability

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

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

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Self-Evaluation

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

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

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

Increased Resilience

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

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

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

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

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Financial review

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

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

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

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

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

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

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

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

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

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

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

Abandon Normal Devices

Company Limited by Guarantee

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

Year ended 31 March 2025

The following risk management measures remain active:

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

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

Structure, governance and management

Governing Document

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

Members of the Company

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

Appointment of Trustees

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

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

Trustee induction and training

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

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

Abandon Normal Devices

Company Limited by Guarantee

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

Year ended 31 March 2025

Organisation

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

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

Related parties and co-operation with other organisations

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

Key management personnel, pay policy for senior staff

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

The senior managers of AND during the year were:

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

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

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

Abandon Normal Devices

Company Limited by Guarantee

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

Year ended 31 March 2025

Risk Management

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

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

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

Abandon Normal Devices

Company Limited by Guarantee

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

Year ended 31 March 2025

Operational adaptations

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

Volunteers

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

Trustees' responsibilities statement

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

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

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

select suitable accounting policies and then apply them consistently;

observe the methods and principles in the applicable Charities SORP;

make judgments and accounting estimates that are reasonable and prudent;

state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements. The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Abandon Normal Devices

Company Limited by Guarantee

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

Year ended 31 March 2025

Auditor

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

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

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

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



J Herring (Chair)

Trustee

Registered Office address

44 Peter Street

Manchester

M2 5GP

Abandon Normal Devices

Company Limited by Guarantee

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

Year ended 31 March 2025

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Abandon Normal Devices

Company Limited by Guarantee

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

Year ended 31 March 2025

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Abandon Normal Devices

Company Limited by Guarantee

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

Year ended 31 March 2025

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

Identifying and assessing potential risks related to irregularities

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

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

Abandon Normal Devices

Company Limited by Guarantee

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

Year ended 31 March 2025

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

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

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

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

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

Audit response to risks identified

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

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

Abandon Normal Devices

Company Limited by Guarantee

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

Year ended 31 March 2025

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

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

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

Use of our report

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



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

Abandon Normal Devices

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

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

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

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

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

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

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



J Herring (Chair)
Trustee

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

Abandon Normal Devices

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

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

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

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

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

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

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

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

Going concern

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

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

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

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

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

Significant judgements

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

Key sources of estimation uncertainty

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

Income tax

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

Foreign currency

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

Fund accounting

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

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

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

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

Operating leases

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Tangible assets

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

Depreciation

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

Equipment - 25% straight line

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

Impairment of fixed assets

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

Government grants

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

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

Defined contribution scheme

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

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

Cash at bank and in hand

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

Debtors

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

4. Limited by guarantee

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

5. Donations and legacies

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies (continued)

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

6. Charitable activities

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

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7. Other trading activities

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

8. Investment income

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

9. Costs of raising donations and legacies

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

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Charitable activities	97,829	18,477	116,306
Support costs	75,444	—	75,444
	173,273	18,477	191,750

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

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

11. Expenditure on charitable activities by activity type

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

12. Analysis of support costs

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

13. Governance costs

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

14. Net income/(expenditure)

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

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

15. Auditors remuneration

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

16. Staff costs

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

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

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

	2025	2024
Number of staff	3	3

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

Key Management Personnel

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

17. Trustee remuneration and expenses

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

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Prior year statement of financial activities

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

19. Tangible fixed assets

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

20. Debtors

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

21. Creditors: amounts falling due within one year

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

22. Analysis of charitable funds

Unrestricted funds

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

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

The free reserves are after allowing for all designated funds.

Restricted funds

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

22. Analysis of charitable funds (continued)

Restricted funds

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

Cheshire East Council

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

British Council Poland

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

School of Digital Arts (SODA)

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

BC International Fund

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

Italian Cultural Institute

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

Granada Foundation

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

BFI/ School of Digital Arts

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	–	–	–
Current assets	122,085	73,179	195,264
Creditors less than 1 year	(18,008)	(5,368)	(23,376)
Net assets	104,077	67,811	171,888
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	458	–	458
Current assets	159,127	14,832	173,959
Creditors less than 1 year	(10,983)	–	(10,983)
Net assets	148,602	14,832	163,434

24. Financial instruments

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

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

25. Analysis of changes in net debt

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

26. Operating lease commitments

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

	2025	2024
	£	£
Not later than 1 year	<u>1,080</u>	<u>1,200</u>

27. Related parties

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

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

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

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

Abandon Normal Devices

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

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