

DISABILITY ARTS CYMRU

England & Wales - Charity number 1176578

Details

Status Registered

Legal form CIO

Registered 2018-01-09

Register [View on the Charity Commission register](#)

Contact

Address Yr Atom
18 King Street
Carmarthen
Carmarthenshire
SA31 1BH

Phone 02920001293

Email post@disabilityarts.cymru

Website <https://disabilityarts.cymru>

Activities

Objects: TO ADVANCE EDUCATION IN THE ARTS AMONGST DISABLED PEOPLE IN WALES BY INCREASING PARTICIPATION IN DISABILITY ARTS AND OTHER ARTS ACTIVITIES ON EQUAL TERMS WITH OTHER MEMBERS OF THE COMMUNITY; AND TO PROMOTE AND ADVANCE EDUCATION IN DISABILITY ARTS FOR THE BENEFIT OF THE PUBLIC AMONGST INDIVIDUALS AND ORGANISATIONS IN WALES.

Activities: DAC works throughout Wales to promote equal opportunities in the arts for disabled people. Our services include:- arts-specific disability equality training; consultations around disability policy and implementation, relating to the arts; information/advice; development work to increase opportunities in the arts for disabled people; large scale strategic projects; publications; membership scheme

Classification

- **How:** Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Disability, Arts/culture/heritage/science, Economic/community Development/employment
- **Who:** People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£274,018	£309,762	-	-
2024-03-31	£244,368	£364,313	-	-
2023-03-31	£419,832	£332,652	-	-
2022-03-31	£331,215	£289,664	-	-
2021-03-31	£299,703	£238,626	-	-

Trustees

Name	Role	Appointed
Natasha Hirst	Chair	2020-10-12
Alun Llwyd Jones		2022-10-18
Damian Joseph Bridgeman		2025-10-01
David Turner		2020-10-12
Dominic Gerrard Williams		2023-10-11
Ioana Ames		2025-10-01
Kenneth Jonathan Rex Luxton		2021-10-11
Macsen McKay		2023-10-11
Marva Charmaine Lord		2024-10-09

DISABILITY ARTS CYMRU

England & Wales - Charity number 1176578

Accounts

Charity registration number 1176578

DISABILITY ARTS CYMRU
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

DISABILITY ARTS CYMRU

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DISABILITY ARTS CYMRU

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 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).

Objectives and activities

Charitable Objects

To advance education in the arts amongst disabled people in Wales by increasing participation in disability arts and other arts activities on equal terms with other members of the community; and to promote and advance education in disability arts for the benefit of the public amongst individuals and organisations in Wales.

Vision

Our vision is for a Wales where disabled people are empowered through creativity, visibility and leadership in the arts.

We work to support and commission disabled artists, deliver inclusive arts programmes across disciplines, challenge barriers and stereotypes in the cultural sector and advocate for policy change and access in arts practice.

To meet our Charitable Objects, Disability Arts Cymru set the following objectives:

- To develop opportunities for deaf and disabled artists in Wales
- To research, monitor and evaluate opportunities and services for disabled people
- To organise and develop training courses and opportunities
- To act as a consultative organisation to others

Significant Activities for Public Benefit

In planning activities for the year, DAC followed the Charity Commission's guidance on public benefit at all meetings.

Achievements and performance

During the financial year 2024/25, Disability Arts Cymru delivered a comprehensive programme of activities supporting disabled artists across Wales, underpinned by a commitment to inclusion, accessibility and artistic development. Membership increased to 525 individual disabled artists, with DAC Arts Officers providing 217 individual support sessions to artist members.

Commissioned Works and Artistic Development

DAC produced eight core disability arts commissions, selected from 77 applications received through an open call out. The Modulate Project which was funded by Creative Wales, commissioned six sound and music works by disabled artists.

Core and Lead Projects

The 'Cwrdd' programme provided an ongoing accessible platform for Wales-based disabled artists to network, showcase work, and develop skills, with full British Sign Language (BSL) and captioning support. Lead projects included the completion of 'Creativity is Mistakes', which resulted in a visual arts resource toolkit and access resources and progression of the National Disability Arts Exhibition 2025/26 project, scheduled to tour galleries across Wales. Other initiatives included the development of the DAC Literature Prize, and the 'Anti-Networking' neurodivergent networking project.

Partnership Projects

DAC continued to engage in collaborative projects with multiple partner organisations to further its charitable objectives, including:

DISABILITY ARTS CYMRU

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Hijinx, Learning Disability Wales, Literature Wales, Worshipful Livery Company of Wales, Boom Cymru, Llyfrgell Genedlaethol (National Library of Wales), TAPE, Swansea University, Cardiff University, Aubergine, Celf o Gwmpas, Ty Cerdd, National Contemporary Art Gallery of Wales, Diverse Cymru, National Trust Cymru.

This partnership work supported a wide range of activities from access and inclusion development, arts residencies, digital courses, awards for young disabled artists, to research projects, advocacy and opportunities for disabled artists to create work.

Events and Artist Showcases

Throughout the year, DAC hosted numerous events including artist showcases, hybrid performances and workshops. Highlights included the Modulate Commission Sharing Event, monthly 'Cwrdd' sessions, International Day of Disabled People celebrations, and International Women's Day events focusing on intersectional diversity.

Training and Capacity Building

DAC delivered seven Disability Access and Inclusion training sessions, with plans to expand these offerings in the coming year. A new membership pack was produced and distributed, and personalised advice surgeries provided tailored support related to benefits, funding, and artistic development.

Digital Development and Communications

The launch of a new DAC website in summer 2024 enhanced the organisation's digital presence with improved Welsh language architecture and member directories. DAC maintained regular communication with members via weekly newsletters and social media platforms.

Funding and Accreditation

DAC secured core funding from the Lloyds Bank Foundation and project funding from Arts Council Wales, and Ty Cerdd, resulting in the continuation and expansion of key projects and events. The organisation achieved Level 2 Disability Confident Employer status, progressed in Diverse Cymru cultural competency accreditation, and continued achieved Cynnig Cymraeg accreditation in recognition of Welsh language provision.

Equality, Diversity, and Inclusion

Equality and diversity remain central to DAC's governance and operations. The appointment of a dedicated Equality and Diversity Officer and the inclusion of these matters as a permanent agenda item for trustee meetings reflect DAC's ongoing commitment. Improvements were made to data collection processes to better inform inclusive service delivery.

Staff Team

During this year, long-standing team member Susan Pound stepped down as Finance and Administration Manager and was replaced by Nia Cole. Two DAC Arts Officers increased their weekly hours from 17.5 to 21 hours per week. DAC employed a freelance worker to lead the Amdani project.

Financial review

Financial position

Incoming resources for the year totalled £274,018 (2024: £244,368). This included Arts Council of Wales funding of £195,000.

Resources expended totalled £309,762 (2024: £364,313).

The Statement of Financial Activities is showing a deficit of £35,744 (2024: £119,945 deficit) of which £49,303 (2024: £130,848 overspend) related to an overspend on restricted funds and a surplus of £13,559 (2024: £10,903 surplus) on unrestricted funds. The surplus on restricted funds will be used in 2025/26.

Reserves policy

The Trustees of Disability Arts Cymru (DAC) aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure.

DISABILITY ARTS CYMRU

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees consider that this level will provide enough funds to respond to DAC's core costs and ensure that support and governance costs are covered.

The Trustees consider that a level of three months is enough given the flexibility afforded by the total return approach monitored each quarter of the fiscal year.

The Balance held as at 31 March 2025 was £94,243 (2024: £129,987) of which £521 (2024: £49,824) relates to Restricted funds. The balance of unrestricted reserves of £93,722 (2024: £80,163) is split between designated reserves of £5,000 (2024: £nil) and free reserves of £88,722 (2024: £80,163).

The charity's policy is to hold the equivalent of 3 months unrestricted costs as free reserves. This has been calculated to be £54,275 and is budgeted to be a similar level going forward. The level of free reserves held equates to nearly 5 months of unrestricted costs which is above the charity's policy. This Reserves Policy will be reviewed on an annual basis by the board of Trustees.

Plans for future periods

The organisation moves forward on a three multi-year funding agreement from Arts Council of Wales to support delivery opportunities to disabled and Deaf artists in Wales. This work will focus on a core delivery of opportunities for disabled and Deaf artists in the form of arts commissions, networking and training events, and opportunities to publish and discuss work online, in person and in print.

Structure, governance and management

Disability Arts Cymru is a Charitable Incorporated Organisation, governed by a constitution, adopted on 09/01/2018. Trustees are recruited from the membership via nominations and are voted on to the board at the annual general meeting (AGM). As a disabled led organisation, at least 50% of trustees must self identify as disabled. New trustees are supported by the Chair and Vice Chair along with senior staff.

Day-to-day operations are delegated to the Executive Director, supported by a small staff team and freelancers. Strategic direction is set by the Board of Trustees which meets quarterly. DAC works collaboratively with government, cultural institutions, community groups and disabled artists across Wales.

Induction and training of new trustees

Trustees' skills audits highlight any relevant training needs, and a training budget is set annually to ensure that Trustees benefit from training opportunities. In October's AGM, two new Trustees were recruited and one Trustee stepped down. All planned meetings were held as full trustee meetings and sub-groups, continuing to use live-streaming platforms. The organisation is currently without a Treasurer; however, a previous Treasurer remains involved and supports the Finance and Administration with advice when needed.

Key Management Remuneration

The Trustees and senior management team comprise the key management personnel responsible for directing, controlling, running, and operating the charity on a day-to-day basis. The Trustees consider the senior management of the charity to be the Executive Director, the Digital Communications Manager and the Finance and Administration Manager. All Trustees gave their time freely and no Trustees received remuneration during the year. Details of Trustees' expenses, key management personnel, related party transactions, and balances are disclosed in the notes to the accounts. Senior management and staff pay is aligned with local authority scales. Inflationary increases are backdated to April at the discretion of the Trustees, when funds are available. Annual increments may be awarded from 1 April but are not automatic and are granted at the discretion of the Board of Trustees.

Related Parties

A conflict of interest register is maintained, and Trustees and staff complete annual conflicts of interest declarations.

Risk Management

The Trustees have a duty to identify and review the risks facing the charity and ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The main risks acknowledged by the Trustees, similar to many charities in the sector, are loss of funding, reliance on one major funder, damage to reputation. A risk register is reviewed quarterly by the Trustees.

DISABILITY ARTS CYMRU

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Reference and administrative details

Registered Charity number

1176578

Principal address

Yr Atom
Carmarthen
Carmarthenshire
SA31 1BH

Trustees

N Hirst Chair
K J R Luxton
D Hall
C Phillips
D Turner
F Allibhai
A L Jones
J J Bartholomew-Biggs
M McKay
D G Williams

Key Management Personnel

O Gwilym Executive Director
S Pound Finance and Admin Manager
C Knighton Digital Communications Manager
N Cole Finance and Admin Manager

Independent Examiner

Azets Audit Services
Cardiff Gate Business Park
Ty Derw
Lime Tree Court
Cardiff
CF23 8AB

The trustees' report was approved by the Board of Trustees.



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Natasha Hirst - Chair

Date: 13 October 2025

DISABILITY ARTS CYMRU

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DISABILITY ARTS CYMRU

I report to the trustees on my examination of the financial statements of Disability Arts Cymru (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Andrew Howells
Azets Audit Services
Ty Derw, Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

Dated: 28 October 2025

DISABILITY ARTS CYMRU

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	Notes	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Income from:							
Donations and legacies	3	402	-	402	1,536	-	1,536
Charitable activities	4	209,586	60,485	270,071	179,352	59,842	239,194
Investments	5	3,545	-	3,545	3,638	-	3,638
Total income		<u>213,533</u>	<u>60,485</u>	<u>274,018</u>	<u>184,526</u>	<u>59,842</u>	<u>244,368</u>
Expenditure on:							
Charitable activities	6	199,974	109,788	309,762	176,076	188,237	364,313
Gross transfers between funds		-	-	-	2,453	(2,453)	-
Net income/(expenditure) for the year/							
Net movement in funds		13,559	(49,303)	(35,744)	10,903	(130,848)	(119,945)
Fund balances at 1 April 2024		<u>80,163</u>	<u>49,824</u>	<u>129,987</u>	<u>69,260</u>	<u>180,672</u>	<u>249,932</u>
Fund balances at 31 March 2025		<u><u>93,722</u></u>	<u><u>521</u></u>	<u><u>94,243</u></u>	<u><u>80,163</u></u>	<u><u>49,824</u></u>	<u><u>129,987</u></u>

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

All income and expenditure derive from continuing activities.

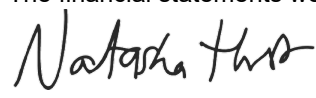
DISABILITY ARTS CYMRU

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	11	4,781		1,400	
Cash at bank and in hand		139,841		136,990	
		<u>144,622</u>		<u>138,390</u>	
Creditors: amounts falling due within one year	12	(50,379)		(8,403)	
Net current assets			94,243		129,987
Income funds					
Restricted funds	14		521		49,824
<u>Unrestricted funds</u>					
Designated funds	15	5,000		-	
General unrestricted funds		88,722		80,163	
		<u>93,722</u>		<u>80,163</u>	
			94,243		129,987

The financial statements were approved by the Trustees on 01 October 2025



Natasha Hirst - Chair

DISABILITY ARTS CYMRU

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	19		(694)		(103,340)
Investing activities					
Investment income received		3,545		3,638	
Net cash generated from investing activities			3,545		3,638
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			2,851		(99,702)
Cash and cash equivalents at beginning of year			136,990		236,692
Cash and cash equivalents at end of year			139,841		136,990

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Disability Arts Cymru is a registered charity, registered in England and Wales under charity number 1176578. The governing document of Disability Arts Cymru is its Constitution and it is a Charitable incorporated Organisation (CIO). The principal address is Sbectrwm, Bwlch Road, Fairwater, Cardiff, CF5 3EF. The nature of the charity's operations and principal activities is disclosed within the Report of the Trustees.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, The principal accounting policies adopted are set out below.

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	33% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations and gifts	402	1,536

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Charitable activities

	2025 £	2024 £
Training and Consultation	11,738	6,244
Membership	2,848	2,252
Other Charitable income	-	1,110
Grants	255,485	229,588
	<u>270,071</u>	<u>239,194</u>
Analysis by fund		
Unrestricted funds	209,586	179,352
Restricted funds	60,485	59,842
	<u>270,071</u>	<u>239,194</u>
Arts Council of Wales - core funding	195,000	167,879
Conwy CC Amdani project staffing	23,349	36,412
Conwy CC Amdani project access	22,559	21,746
Amdani other project funds	384	684
National Trust EOI	-	1,000
ACW COL Award 23/24	11,432	1,867
Shared Prosperity Fund	1,261	-
Ty Cerdd	1,500	-
	<u>255,485</u>	<u>229,588</u>

5 Investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	3,545	3,638
	<u>3,545</u>	<u>3,638</u>

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Charitable activities

	2025	2024
	£	£
Staff costs	157,901	147,581
Rent, rates and other associated office costs	8,119	7,782
Insurance	2,050	1,214
Telephone, postage, printing and other related office costs	1,984	2,538
Advertising and marketing	874	1,220
Sundry	4,144	6,026
Legal and Professional Fees	-	1,648
Recruitment Costs	926	885
Direct Support Costs relating to members	16,111	4,097
Other Staff Costs	416	1,924
Staff, Travel and Subsistence	3,388	2,624
Specific Project Costs	107,695	175,508
Freelance Communication Support	-	888
Training	449	2,389
	<u>304,057</u>	<u>356,324</u>
Share of support costs (see note 7)	3,305	5,889
Share of governance costs (see note 7)	2,400	2,100
	<u>309,762</u>	<u>364,313</u>
Analysis by fund		
Unrestricted funds	199,974	176,076
Restricted funds	109,788	188,237
	<u>309,762</u>	<u>364,313</u>

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Meeting costs	3,305	-	3,305	5,889	-	5,889
Independent examination	-	2,400	2,400	-	2,100	2,100
	<u>3,305</u>	<u>2,400</u>	<u>5,705</u>	<u>5,889</u>	<u>2,100</u>	<u>7,989</u>
Analysed between Charitable activities	<u>3,305</u>	<u>2,400</u>	<u>5,705</u>	<u>5,889</u>	<u>2,100</u>	<u>7,989</u>

Governance costs includes payments to the independent examiners of £2,400 (2024: £2,100).

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	<u>6</u>	<u>6</u>
Employment costs	2025	2024
	£	£
Wages and salaries	148,429	139,254
Social security costs	7,513	6,534
Other pension costs	1,959	1,793
	<u>157,901</u>	<u>147,581</u>

Key management personnel

The total amount of employee benefits (including gross salary, employers national insurance contributions and employers pension contributions) received by the charity's key management personnel for their services to the charity during the year was £92,407 (2024: £103,891).

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

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

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Debtors	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	1,994	-
Prepayments and accrued income	2,787	1,400
	<hr/>	<hr/>
	4,781	1,400
	<hr/>	<hr/>
12 Creditors: amounts falling due within one year	2025	2024
	£	£
Other taxation and social security	2,879	-
Trade creditors	3,398	6,303
Accruals and deferred income	44,102	2,100
	<hr/>	<hr/>
	50,379	8,403
	<hr/>	<hr/>

Included within the balance for accruals and deferred income is £38,097 of deferred income which relates to 2025-26 projects.

13 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £1,959 (2024 - £1,793).

DISABILITY ARTS CYMRU
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2023		Movement in funds		Transfers		Balance at 1 April 2024		Movement in funds		Balance at 31 March 2025		
	£	£	Incoming resources	Resources expended	£	£	Incoming resources	Resources expended	£	£	Incoming resources	Resources expended	
Voluntary Arts Network - MaDCaff	65	-	-	(65)	-	-	-	-	-	-	-	-	-
Theatre Project	1,000	-	-	-	-	1,000	-	-	-	-	-	(550)	450
Connect and Flourish	100,543	-	-	(69,072)	-	31,471	11,432	(42,903)	-	-	-	-	-
Disabled People's Cultural and International Manifesto	505	-	-	(505)	-	-	-	-	-	-	-	-	-
The Aurelius Charitable Trust	1,325	-	-	(1,325)	-	-	-	-	-	-	-	-	-
Arts Council Wales - Cymru / Fenis	22,394	-	-	(19,941)	(2,453)	-	-	-	-	-	-	-	-
Arts Council Wales - Aildanio Arts Prize	34,138	-	-	(28,673)	-	5,465	-	(5,465)	-	-	-	-	-
Anthem Music Fund Wales - Atsain Project	7,266	-	-	(7,266)	-	-	-	-	-	-	-	-	-
Conwy CC - Amdani! Conwy - staffing	3,365	36,412	36,412	(31,279)	(3,180)	5,318	23,349	(28,667)	-	-	23,349	(28,667)	-
Conwy CC - Amdani! Conwy - access	-	21,746	21,746	(19,302)	3,180	5,624	22,559	(28,183)	-	-	22,559	(28,183)	-
Creative Wales - Pathways to Music	10,000	-	-	(10,000)	-	-	-	-	-	-	-	-	-
Wolf Studios Wales	-	300	300	(229)	-	71	-	-	-	-	-	-	71
Unlimited - Something for Nothing	-	700	700	(700)	-	-	-	-	-	-	-	-	-
Amdani other project funds	-	-	-	-	-	50	1,645	(1,695)	-	-	1,645	(1,695)	-
National Trust EOI	-	-	-	-	-	825	-	(825)	-	-	-	(825)	-
Ty Cerdd	-	-	-	-	-	-	1,500	(1,500)	-	-	1,500	(1,500)	-
	180,601	59,158	59,158	(188,357)	(2,453)	49,824	60,485	(109,788)	-	-	60,485	(109,788)	521

DISABILITY ARTS CYMRU
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

14 Restricted funds

(Continued)

MaDCaff Ceredigion - funding of £200 was received from Cambrian News towards events based in Ceredigion in financial year 2020.

Theatre Project - £1,000 was donated by a member to fund an event focused on theatre practice in 2020/21. It is expected that this event will take place in 2024/25.

Connect and Flourish - funding has been received from Arts Council of Wales specifically towards the project 'Creativity is Mistakes'.

Disabled People's Cultural and International Manifesto - funding of £5,000 was received from Arts Council of Wales and a further £2,500 from Wales Arts International to fund 'Bring Us Our Creative Rights' project in 2021/22.

The Aurelius Charitable Trust - £2,500 was donated by the Trust in 2022/23 as a contribution towards activity project Birthday Archive.

Cymru / Fenis - funding was received from Arts Council of Wales towards the International Arts Commissions: DAC project. The funding enabled DAC to deliver 5 commissions and lead on fact-finding workshops as well as assisting artists to identify their access needs and use of access riders/statements.

Aildanio Arts Prize - funding of £58,789 was received from Arts Council of Wales towards the Aildanio DAC Arts Prize 2022 project. The funding enabled DAC to deliver a touring exhibition of visual arts work selected from an open call out on the theme 'Aildanio'.

Amdani! Conwy - funding was received from Spirit of 2012. Initiated through the Creu Conwy Partnership, the project is being delivered in partnership between Conwy County Borough Council, Community Voluntary Support Conwy) and Disability Arts Cymru. Together, these organisations will build a new supportive framework which benefits both the people and the arts in Conwy.

Pathways to Music - funding of £10,000 was received during the prior year from Creative Wales as a contribution towards the Modulate project.

Wolf Studios Wales - funding of £300 was received during 2022/23 towards the costs of enabling members to visit the studios.

Unlimited - Something for nothing - Unlimited agreed to a fixed fee of £700 to be used towards event management, tech support, communications support, access provision and speakers fees for the Something for Nothing online event, on Thursday 9 February 2023.

National Trust - funding of £1,000 was received during the prior year in connection with an expression of interest in delivering a project.

Ty Cerdd - funding was received for 'The Flag is Up Project' to celebrate International Day of Disabled People. DAC introduced a new version of the Progress Pride Flag, which includes a gold thread representing disabled people and their diverse identities within the LGBTQ+ community. The event involved online and in-person gatherings where participants could add the gold thread to their own flags, listen to performances by disabled musicians, and celebrate inclusion. The funding received was £1,500 in 2024/25 and DAC match-funded the project with an additional £817.50.

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2023	Transfers	Balance at 1 April 2024	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Cost of Living Award	5,263	(5,263)	-	-	-
Premises move	-	-	-	2,500	2,500
Additional employee	-	-	-	2,500	2,500
	<u>5,263</u>	<u>(5,263)</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>

Cost of Living Award - The transfer relates to the cost of living award being paid out of the unrestricted funds during the prior year.

Premises move - The transfer relates to funds designated towards a premises move in 2025-26.

Additional employee - The transfer relates to funds designated towards an additional employee in 2025-26.

16 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total Unrestricted funds 2025	Restricted funds 2024	Total 2024
	£	£	£	£	£
Fund balances at 31 March 2025 are represented by:					
Current assets/(liabilities)	93,722	521	94,243	49,825	129,987
	<u>93,722</u>	<u>521</u>	<u>94,243</u>	<u>49,825</u>	<u>129,987</u>

17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	5,826	-
Between two and five years	3,416	-
	<u>9,242</u>	<u>-</u>

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

19 Cash generated from operations	2025	2024
	£	£
Deficit for the year	(35,744)	(119,945)
Adjustments for:		
Investment income recognised in statement of financial activities	(3,545)	(3,638)
Movements in working capital:		
(Increase)/decrease in debtors	(3,381)	15,869
Increase in creditors	41,976	4,374
	<hr/>	<hr/>
Cash absorbed by operations	(694)	(103,340)
	<hr/> <hr/>	<hr/> <hr/>

20 Analysis of changes in net funds

The charity had no debt during the year.

DISABILITY ARTS CYMRU

England & Wales - Charity number 1176578

Accounts

DISABILITY ARTS CYMRU

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 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).

Objectives and activities

To promote and advance education in disability arts for the benefit of the public amongst individuals and organisations in Wales.

Disability Arts Cymru set the following objectives to offer a comprehensive service and act effectively as a national resource:

- To research, monitor and evaluate opportunities and services
- To gather and disseminate information
- To organise and develop training courses and opportunities
- To act as a consultative organisation to others
- To develop opportunities for Deaf and disabled artists in Wales

Mission, Vision and Aims

To promote and advance education in disability arts for the benefit of the public amongst individuals and organisations in Wales.

Disability Arts Cymru set the following objectives to offer a comprehensive service and act effectively as a national resource:

Vision

Our vision is for a creative and equal Cymru where disabled, Deaf people and those living with long-term medical conditions are pivotal to the arts of the nation.

Mission statement

We believe in opening-up access and opportunity; celebrating diversity; nurturing new talent and established high-calibre disabled/deaf cultural practitioners, inspiring change throughout Cymru.

By stimulating and supporting excellent disability and Deaf arts from a wide variety of cultural perspectives, we will promote and progress understanding of the social model of disability.

Aims

Crosscutting all Disability Arts Cymru (DAG) Strategic Aims, we use the arts to educate, inform and promote social justice from the perspectives of disability and other excluded communities, recognising that the issues relating to disability are intersectional throughout society.

DAG will seek to ensure anyone is able to engage with and access the arts programme as participants, audiences, artists and communities.

DAG will develop and run an organisation that is resilient, professionally managed, financially sound and makes effective use of available current, future resources and opportunities:

- To develop purposeful arts activities and projects with new and traditional art forms, creating excellence, enjoyment, encounters and connections within communities across Cymru with disabled/Deaf artists and supportive collaborators.
- To empower Wales-based artists, creatives and practitioners to thrive and grow locally, nationally and internationally.

DISABILITY ARTS CYMRU

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

- To instigate debate in identifying and understanding artistic practice and purpose from the perspectives of disabled and Deaf artists and practitioners to build a more accessible, inclusive and diverse arts and cultural ecosystem across Cymru and beyond.
- To provide opportunities to nurture and talent from all ages and encourage young disabled/Deaf people to raise aspirations and identify career opportunities within the arts and cultural sector.

Significant Activities for Public Benefit

In planning activities for the year, DAC kept in mind the Charity Commission's guidance on public benefit at all meetings.

DAC has maintained a model of working online post pandemic as this increases access to our work. 2023/24 saw a return to in-person events for project sharing and workshops alongside online delivery.

Achievements and performance

Key Activities during the year were:

Aildanio

26 pieces of work by disabled Wales-based artists, selected from over 100 submissions of creative responses to an 'Aildanio' (reignite) moment. The project, funded by ACW, involved partnership work with 6 galleries for an exhibition, which toured around Wales until December 2023 and included several in-person workshops. The exhibition received several thousand public visitors.

Membership Meetings

Networking, information and advice events were delivered throughout the year along with 'Cwrdd' all member events and upskilling workshops. These covered numerous topics including use of Welsh language, access riders, benefits advice.

Artist of the Month

Eight disabled and/or Deaf artists were featured on the Disability Arts Cymru website for a month and heavily promoted on social media channels and through digital partners AM during 2023/24.

Cymru Fenis

Six disability arts commissions were produced by DAC members as part of the Cymru Fenis 10 project in partnership with Artes Mundi and funded by Arts Council of Wales.

Creativity is Mistakes

The Arts Council of Wales Connect & Flourish project saw its cohort of disabled and/or Deaf artists make major progress towards producing a series of resources for galleries calling for equality. This project is in partnership with G39, Artes Mundi, Venture Arts and Mostyn.

Other projects include

- Amdani! Spirit of 2012 project based in Conwy
- Re-Inventing the Protagonist with Literature Wales
- Worshipful Livery Company of Wales awards
- Modulate disabled musicians project funded by Anthem Cymru and Creative Wales

Arts delivery partners for 2023/24 include Literature Wales, Glynn Vivian, G39, Mostyn, Venture Arts, Eisteddfod, Urdd, Llyfrgell Genedlaethol, Artes Mundi, Disability Wales Africa, AM, Worshipful Livery Company of Wales, Oriol Davies, Galeri, Ty Pawb.

Staff Team

In the year 2023-24 DAC recruited a Digital Communications Manager to join the senior leadership. The role of Arts Development Manager was disestablished, and the Music Development Officer left the organisation towards the end of the year. The responsibilities of this role have been absorbed by the Training and Funding Officer and Executive Director. DAC employed freelance workers to lead Creativity is Mistakes, Cymru Fenis and Amdani projects.

DISABILITY ARTS CYMRU

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

DAC Members

DAC membership grew in the year, with individual membership increasing to 454 at the end of March 2024 from 382 in 2023. There has also been a steady increase in organisations joining DAC, and at the end of March 2024 the number of organisational members had increased to 79 compared with 71 in March 2023.

Disability Access & Inclusion Training was delivered to Theatr Clwyd, ACE (Action in Caerau & Ely), Borough Theatre, Abergavenny, Peak Art, Amdani project, Canolfan S4C, Yr Egin, Urdd Gobaith Cymru, Cardiff Community Housing Association.

Online

DAC continues to operate weekly communication with members and the industry in the form of newsletters and art-group specific emails. In addition to this, disabled and Deaf artists work and news is regularly shared through the DAC website and social media channels.

Year Summary

This has been a busy year for DAC with many lead projects and nationally and internationally impacting work. DAC continues to be the longest running disability-led arts organisation in Wales and has been recognised for its work with the award of multi-year funding from Arts Council of Wales.

Financial review

Financial position

Incoming resources for the year totalled £244,368 (2023: £419,832). This included Arts Council of Wales funding of £169,746, in line with the 2023 figure. New project specific funding was received from National Trust and Conwy County Council in connection with the ongoing Amdani project.

Resources expended totalled £364,313 (2023: £332,652).

The Statement of Financial Activities is showing a deficit of £119,945 (2023: £87,180 surplus) of which £130,848 (2023: £89,698 underspend) related to an overspend on restricted funds and a surplus of £10,903 (2023: £2,518 deficit) on unrestricted funds. The surplus on restricted funds will be used in 2024/25.

Reserves policy

The Trustees of Disability Arts Cymru (DAC) aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure.

The Trustees consider that this level will provide enough funds to respond to DAC's core costs and ensure that support and governance costs are covered.

The Trustees consider that a level of three months is enough given the flexibility afforded by the total return approach monitored each quarter of the fiscal year.

The Balance held as at 31 March 2024 was £129,987 (2023: £249,932) of which £49,824 (2023: £180,672) relates to Restricted funds. The balance of unrestricted reserves of £80,163 (2023: £69,260) is split between designated reserves of £nil (2023: £5,263) and free reserves of £80,163 (2023: £63,997).

The charity's policy is to hold the equivalent of 3 months unrestricted costs as free reserves. This has been calculated to be £54,275 and is budgeted to be a similar level going forward. The level of free reserves held equates to just over 4 months unrestricted costs which is slightly above the charity's policy. This Reserves Policy will be reviewed on an annual basis by the board of Trustees.

Plans for future periods

The organisation moves forward on a three multi-year funding agreement from Arts Council of Wales to support delivery opportunities to disabled and Deaf artists in Wales. This work will focus on a core delivery of opportunities for disabled and Deaf artists in the form of arts commissions, networking and training events, and opportunities to publish and discuss work online, in person and in print.

DISABILITY ARTS CYMRU

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

Governing document

Disability Arts Cymru's governing document is its Constitution adopted 9 January 2018. The charity is a Charitable Incorporated organisation which registered with the Charity Commission of England and Wales on 9 January 2018.

Recruitment and appointment of new trustees

As set out in the constitution, the Board of Trustees is elected at the AGM of the membership. The Board of Trustees shall comprise mostly of disabled people; other places will be open to non-disabled people.

Organisational structure

The charity is managed by a Board of Trustees. The day-to-day activities of the charity are delegated to the senior management team, led by the charity director.

Induction and training of new trustees

Trustee's skills audits highlight any relevant training needs and a training budget is set annually to ensure that Trustees are able to take up appropriate training opportunities to ensure the charity is well run, complies with Charity Law, relevant regulations and the requirements of the Charity Commission, and in accordance with its governing document.

In October's Annual General Meeting, three new Trustees were voted in by members and three trustees stepped down. All planned meetings were held including quarterly Trustee meetings and finance and staffing sub-group. All were held remotely using Zoom. In February 2024 seven Trustees attended an in-person planning day to plan the organisations activities for the forthcoming year. The organisation currently is without a Treasurer.

Key Management Remuneration

The Trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running, and operating the charity on a day-to-day basis.

The Trustees consider the senior management of the charity to be the Executive Director, the Digital Communications Manager and the Finance and Admin Manager.

All Trustees give their time freely and no trustees received remuneration in the year. Details of Trustees' expenses, key management personnel and related party transactions and balances are disclosed in the notes to the accounts.

Senior management and staff pay is aligned with local authority scales. An inflationary rise is backdated to April upon the discretion of the Trustees, where funds are available. Increments may be awarded annually as from 1 April. However, they are not automatic and are given at the discretion of the Board of Trustees.

Related Parties

A conflicts of interest register is maintained, and Trustees and the staff team annually complete a conflicts of interest declaration.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees acknowledge that the main risks facing the charity, as with many other charities in the sector, are loss of funding and damage to reputation. A risk register is reviewed by Trustees quarterly.

DISABILITY ARTS CYMRU

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Reference and administrative details

Registered Charity number
1176578

Principal address

Sbectwm
Bwlch Road
Fairwater
Cardiff
CFS 3EF
United Kingdom

Trustees

N Hirst	Chair
DTurp	Vice Chair - resigned 31 October 2023
K J R Luxton	
D Hall	
E Benson	- resigned 11 October 2023
C Phillips	
D Turner	
D DeSilva	- resigned 11 October 2023
F Allibhai	
A L Jones	
J J Bartholomew-Biggs	- appointed 11 October 2023
M McKay	- appointed 11 October 2023
DGWilliams	- appointed 11 October 2023

Key Management Personnel

O Gwilym	Executive Director
S Pound	Finance and Admin Manager
R Brown	Arts Development Manager
C Knighton	Digital Communications Manager

Independent Examiner

Azets Audit Services
Cardiff Gate Business Park
Ty Derw
Lime Tree Court
Cardiff
CF23 BAB

The trustees' report was approved by the Board of Trustees.

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Natasha Hirst - Chair

Date: 31-3-2024

DISABILITY ARTS CYMRU

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	1,536	-	1,536	2,901	12,250	15,151
Charitable activities	4	179,352	59,842	239,194	189,639	213,665	403,304
Investments	5	3,638	-	3,638	1,377	-	1,377
Total income		184,526	59,842	244,368	193,917	225,915	419,832
Expenditure on:							
Charitable activities	6	176,076	188,237	364,313	190,860	141,792	332,652
Net incoming/(outgoing) resources before transfers		8,450	(128,395)	(119,945)	3,057	84,123	87,180
Gross transfers between funds		2,453	(2,453)	-	(5,575)	5,575	-
Net income/(expenditure) for the year/ Net movement in funds		10,903	(130,848)	(119,945)	(2,518)	89,698	87,180
Fund balances at 1 April 2023		69,260	180,672	249,932	71,778	90,974	162,752
Fund balances at 31 March 2024		80,163	49,824	129,987	69,260	180,672	249,932

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

All income and expenditure derive from continuing activities.

DISABILITY ARTS CYMRU

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	11	1,400		17,269	
Cash at bank and in hand		136,990		236,692	
		<u>138,390</u>		<u>253,961</u>	
Creditors: amounts falling due within one year	12	<u>(8,403)</u>		<u>(4,029)</u>	
Net current assets			<u>129,987</u>		<u>249,932</u>
Income funds					
Restricted funds	14		49,824		180,672
<u>Unrestricted funds</u>					
Designated funds	15	-		5,263	
General unrestricted funds		<u>80,163</u>		<u>63,997</u>	
			<u>80,163</u>		<u>69,260</u>
			<u>129,987</u>		<u>249,932</u>

The financial statements were approved by the Trustees on ..31.07.2024....

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Natasha Hirst - Chair

DISABILITY ARTS CYMRU

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	19		(103,340)		65,539
Investing activities					
Investment income received		3,638		1,377	
Net cash generated from investing activities			3,638		1,377
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(99,702)		66,916
Cash and cash equivalents at beginning of year			236,692		169,776
Cash and cash equivalents at end of year			<u>136,990</u>		<u>236,692</u>

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Disability Arts Cymru is a registered charity, registered in England and Wales under charity number 1176578. The governing document of Disability Arts Cymru is its Constitution and it is a Charitable incorporated Organisation (CIO). The principal address is Sbectwm, Bwlch Road, Fairwater, Cardiff, CF5 3EF. The nature of the charity's operations and principal activities is disclosed within the Report of the Trustees.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	33% straight line
-----------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2024	2023	2023	2023
	£	£	£	£
Donations and gifts	1,536	2,901	2,500	5,401
Grants	-	-	9,750	9,750
	<u>1,536</u>	<u>2,901</u>	<u>12,250</u>	<u>15,151</u>

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

	2024 £	2023 £
Training and Consultation	6,244	11,950
Membership	2,252	2,076
Other Charitable income	1,110	605
Grants	229,588	388,673
	<u>239,194</u>	<u>403,304</u>
Analysis by fund		
Unrestricted funds	179,352	189,639
Restricted funds	59,842	213,665
	<u>239,194</u>	<u>403,304</u>
Arts Council of Wales - core funding	167,879	169,746
Cultural Solidarity Fund (European Cultural Foundation)	-	237
Arts Council of Wales - Creativity is Mistakes	-	49,118
Arts Council of Wales - Cost of Living Award	-	5,262
Arts Council of Wales - Cymru / Fenis	-	69,630
Arts Council of Wales -Aildanio Arts Prize	-	58,789
Ty Cerdd - CB project	-	1,991
Kingdom of Netherlands - Solidarity of Hope	-	3,200
Anthem Music Fund Wales -Atsain project	-	10,000
Conwy CC -Amdani! Conwy	-	8,200
Creative Wales - Pathways to Music	-	10,000
Swansea University - internship	-	1,500
Wolf Studios Wales	-	300
Unlimited - Something for Nothing	-	700
Conwy CC Amdani project staffing	36,412	-
Conwy CC Amdani project access	21,746	-
Amdani other project funds	684	-
National Trust EOI	1,000	-
ACW COL Award 23/24	1,867	-
	<u>229,588</u>	<u>388,673</u>

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	3,638	1,377

6 Charitable activities

	2024	2023
	£	£
Staff costs	147,581	151,166
Rent, rates and other associated office costs	7,782	7,740
Insurance	1,214	1,135
Telephone, postage, printing and other related office costs	2,538	2,625
Advertising and marketing	1,220	139
Sundry	6,026	6,270
Legal and Professional Fees	1,648	2,177
Recruitment Costs	885	8,598
Direct Support Costs relating to members	4,097	3,459
Other Staff Costs	1,924	1,931
Staff, Travel and Subsistence	2,624	1,827
Specific Project Costs	175,508	133,523
Freelance Communication Support	888	4,025
Freelance Music Officer	-	3,835
Training	2,389	-
	<u>356,324</u>	<u>328,450</u>
Share of support costs (see note 7)	5,889	2,228
Share of governance costs (see note 7)	2,100	1,974
	<u>364,313</u>	<u>332,652</u>
Analysis by fund		
Unrestricted funds	176,076	190,860
Restricted funds	188,237	141,792
	<u>364,313</u>	<u>332,652</u>

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Meeting costs	5,889	-	5,889	2,228	-	2,228
Independent examination	-	2,100	2,100	-	1,974	1,974
	<u>5,889</u>	<u>2,100</u>	<u>7,989</u>	<u>2,228</u>	<u>1,974</u>	<u>4,202</u>
Analysed between Charitable activities	<u>5,889</u>	<u>2,100</u>	<u>7,989</u>	<u>2,228</u>	<u>1,974</u>	<u>4,202</u>

Governance costs includes payments to the independent examiners of £2,100 (2023: £1,974).

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	<u>6</u>	<u>7</u>
Employment costs	2024	2023
	£	£
Wages and salaries	139,254	142,105
Social security costs	6,534	6,823
Other pension costs	1,793	2,238
	<u>147,581</u>	<u>151,166</u>

Key management personnel

The total amount of employee benefits (including gross salary, employers national insurance contributions and employers pension contributions) received by the charity's key management personnel for their services to the charity during the year was £103,891 (2023: £207,955).

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

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

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Debtors	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	-	30
Other debtors	-	15,839
Prepayments and accrued income	1,400	1,400
	<u>1,400</u>	<u>17,269</u>
	<u><u>1,400</u></u>	<u><u>17,269</u></u>
12 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	6,303	2,055
Accruals and deferred income	2,100	1,974
	<u>8,403</u>	<u>4,029</u>
	<u><u>8,403</u></u>	<u><u>4,029</u></u>

13 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £1,793 (2023 - £2,238).

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2022		Movement in funds			Movement in funds			Balance at 31 March 2024		
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	£	£
Voluntary Arts Network - MaDCaff	65	-	-	-	-	65	-	(65)	-	-	-
MaDCaff Ceredigion	200	-	-	(200)	-	-	-	-	-	-	-
Access to Work	-	9,750	9,750	(9,750)	-	-	-	-	-	-	-
European Cultural Foundation - We shall not be erased	5,454	237	237	(5,691)	-	-	-	-	-	-	-
Theatre Project	1,000	-	-	-	-	1,000	-	-	-	-	1,000
DPULO	2,839	-	-	(2,839)	-	-	-	-	-	-	-
Tesco Groundwork - Youth Work	680	-	-	(680)	-	-	-	-	-	-	-
Connect and Flourish	77,342	49,118	49,118	(25,917)	-	100,543	-	(69,072)	-	-	31,471
Disabled People's Cultural and International Manifesto	505	-	-	-	-	505	-	(505)	-	-	-
Ty Cerdd Music	1,889	-	-	(1,889)	-	-	-	-	-	-	-
Ty Cerdd Youth	1,000	-	-	(1,000)	-	-	-	-	-	-	-
The Aurelius Charitable Trust	-	2,500	2,500	(1,175)	-	1,325	-	(1,325)	-	-	-
Arts Council Wales - Cymru / Fenis	-	69,630	69,630	(47,236)	-	22,394	-	(19,941)	(2,453)	-	-
Arts Council Wales -Aildanio Arts Prize	-	58,789	58,789	(30,226)	5,575	34,138	-	(28,673)	-	-	5,465
Ty Cerdd - CB Project	-	1,991	1,991	(1,991)	-	-	-	-	-	-	-
Kingdom of Netherlands - Solidarity of Hope	-	3,200	3,200	(3,200)	-	-	-	-	-	-	-
Anthem Music Fund Wales -Atsain Project	-	10,000	10,000	(2,734)	-	7,266	-	(7,266)	-	-	-
Conwy CC -Armdani! Conwy - staffing	-	8,200	8,200	(4,835)	-	3,365	36,412	(31,279)	(3,180)	-	5,318
Conwy CC -Armdani! Conwy - access	-	10,000	10,000	-	-	10,000	21,746	(19,302)	3,180	-	5,624
Creative Wales - Pathways to Music	-	1,500	1,500	(1,500)	-	-	-	(10,000)	-	-	-
Wolf Studios Wales	-	300	300	(229)	-	71	-	-	-	-	71
Unlimited - Something for Nothing	-	700	700	(700)	-	-	-	-	-	-	-
Armdani! other project funds	-	-	-	-	-	-	684	(634)	-	-	50

DISABILITY ARTS CYMRU

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

14 Restricted funds	(Continued)					
National Trust EQI	-	-	-	-	1,000	825
	<u>90,974</u>	<u>225,915</u>	<u>(141,792)</u>	<u>5,575</u>	<u>180,671</u>	<u>-</u>
	<u><u>90,974</u></u>	<u><u>225,915</u></u>	<u><u>(141,792)</u></u>	<u><u>5,575</u></u>	<u><u>180,671</u></u>	<u><u>-</u></u>
					<u><u>(188,237)</u></u>	<u><u>(2,453)</u></u>
						<u><u>49,824</u></u>

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Restricted funds

(Continued)

MaDCaff Ceredigion - funding of £200 was received from Cambrian News towards events based in Ceredigion in financial year 2020.

Access to Work - funded employment support programme that aims to help more disabled people start or stay in work. Funding was received to support one employee in the financial year ended 2023.

We Shall not be erased - funding received in 2020/21 from European Cultural Solidarity Fund to support the project which identifies long-term action to tackle existing inequalities caused by the pandemic across countries with the EU (Portugal, Rd, Sweden and Wales). Additional funding of £237 was received in 2022/23.

Theatre Project - £1,000 was donated by a member to fund an event focused on theatre practice in 2020/21. It is expected that this event will take place in 2024/25.

DPULO Covid-19 Emergency fund - funding of £8,800 was received in 2021/22 to support the self-employment skills of local disabled people and work in the following areas: - Independent living, isolation and income. All funds were spent in year ended 2023.

Tesco Groundwork - £1,000 was received to support development of a Youth Arts Network in 2020/21. All funds were spent in year ended 2023.

Connect and Ffourish - funding has been received from Arts Council of Wales specifically towards the project 'Creativity is Mistakes'.

Disabled People's Cultural and International Manifesto - funding of £5,000 was received from Arts Council of Wales and a further £2,500 from Wales Arts International to fund 'Bring Us Our Creative Rights' project in 2021/22.

Ty Cerdd Music - funding of £1,889 was received in 2021/22 from Ty Cerdd Lottery grants as a contribution towards activity project Engage/Ymgysylltu. All funds were spent in year ended 2023.

Ty Cerdd Youth - funding of £1,000 was received in 2021/22 from Ty Cerdd Lottery grants as a contribution towards activity project Inspire/Ysbrydoli. All funds were spent in year ended 2023.

The Aurelius Charitable Trust - £2,500 was donated by the Trust in 2022/23 as a contribution towards activity project Birthday Archive.

Cymru / Fenis - funding was received from Arts Council of Wales towards the International Arts Commissions: DAC project. The funding enabled DAC to deliver 5 commissions and lead on fact-finding workshops as well as assisting artists to identify their access needs and use of access riders/statements.

Aildanio Arts Prize - funding of £58,789 was received from Arts Council of Wales towards the Aildanio DAC Arts Prize 2022 project. The funding enabled DAC to deliver a touring exhibition of visual arts work selected from an open call out on the theme 'Aildanio'.

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Restricted funds

(Continued)

Ty Cerdd - Create/Creu project - funding of £1,991 was received from Ty Cerdd Lottery grants in 2022/23 as a contribution towards activity project CB. It was towards a project by DAC member Cheryl Bear.

Solidarity of Hope - funding of £3,200 received during the year 2022/23 from Kingdom of Netherlands to support the performance of Solidarity of Hope by 5 Dutch artists at the Hijnx Unity Festival in June/July 2022.

Absain project - funding of £10,000 was received during the year from Anthem Music Fund Wales as a contribution towards the Modulate project.

Pathways to Music - funding of £10,000 was received during the year from Creative Wales as a contribution towards the Modulate project.

Wolf Studios Wales - funding of £300 was received during 2022/23 towards the costs of enabling members to visit the studios.

Amdanil Conwy - funding was received from Spirit of 2012. Initiated through the Creu Conwy Partnership, the project is being delivered in partnership between Conwy County Borough Council, Community Voluntary Support Conwy) and Disability Arts Cymru. Together, these organisations will build a new supportive framework which benefits both the people and the arts in Conwy.

National Trust - funding of £1,000 was received during the year in connection with an expression of interest in delivering a project.

The transfer relates to an adjustment to funds received that was noted in the current year, following the completion of the project Cymnu/Fenis.

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2022	Transfers	Balance at 1 April 2023	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Cost of Living Award	16,500	(11,237)	5,263	(5,263)	-
	<u>16,500</u>	<u>(11,237)</u>	<u>5,263</u>	<u>(5,263)</u>	<u>-</u>

The transfer relates to the cost of living award being paid out of the unrestricted funds during the year.

16 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Fund balances at 31 March 2024 are represented by:						
Current assets/(liabilities)	80,162	49,825	129,987	63,997	180,672	249,932
	<u>80,162</u>	<u>49,825</u>	<u>129,987</u>	<u>63,997</u>	<u>180,672</u>	<u>249,932</u>

17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	-	1,264
	<u>-</u>	<u>1,264</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

19	Cash generated from operations	2024	2023
		£	£
	(Deficit)/surplus for the year	(119,945)	87,180
	Adjustments for:		
	Investment income recognised in statement of financial activities	(3,638)	(1,377)
	Movements in working capital:		
	Decrease/(increase) in debtors	15,869	(2,531)
	Increase/(decrease) in creditors	4,374	(17,733)
	Cash (absorbed by)/generated from operations	(103,340)	65,539
20	Analysis of changes in net funds		
	The charity had no debt during the year.		

DISABILITY ARTS CYMRU

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DISABILITY ARTS CYMRU

I report to the trustees on my examination of the financial statements of Disability Arts Cymru (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Joanne Taylor FCCA DChA
Azets Audit Services
Ty Derw, Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 BAB



Dated: 20-8-2024

DISABILITY ARTS CYMRU

England & Wales - Charity number 1176578

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
DISABILITY ARTS CYMRU**

MHA (trading name of MacIntyre Hudson LLP,
a limited liability partnership in England & Wales
Registered number OC3123)
Elfed House
Oak Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8RS

DISABILITY ARTS CYMRU

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FOR THE YEAR ENDED 31 MARCH 2023**

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DISABILITY ARTS CYMRU

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects are:

- To advance education in the arts amongst D/deaf and disabled people in Wales by increasing participation in disability arts and other arts activities on equal terms with other members of the community.
- To promote and advance education in disability arts for the benefit of the public amongst individuals and organisations in Wales.

Disability Arts Cymru (DAC) set the following objectives in order to offer a comprehensive service and act effectively as a national resource:

- To research, monitor and evaluate opportunities and services
- To gather and disseminate information
- To organise and develop training courses and training opportunities
- To act as a consultative organisation to others
- To develop opportunities for D/deaf and disabled artists in Wales

Mission, Vision and Aims

To promote and advance education in disability arts for the benefit of the public amongst individuals and organisations in Wales.

Vision

Our vision is for a creative and equal Cymru where disabled, Deaf people and those living with long-term medical conditions are pivotal to the arts of the nation.

Mission statement

We believe in opening-up access and opportunity, celebrating diversity, nurturing new talent and established high-calibre disabled/deaf cultural practitioners, inspiring change throughout Cymru.

By stimulating and supporting excellent disability and Deaf arts from a wide variety of cultural perspectives, we will promote and progress the social model understanding of disability.

Aims

Cross cutting all Disability Arts Cymru (DAC) Strategic Aims, we use the arts to educate, inform and promote social justice from the perspectives of disability and other excluded communities, recognising that the issues relating to disability are intersectional throughout society.

DAC will seek to ensure anyone is able to engage with and access the arts programme as participants, audiences, artist's and communities. DAC will develop and run an organisation that is resilient, professionally managed, financially sound and makes effective use of available current, future resources and opportunities:

- To develop purposeful arts activities and projects with new and traditional art forms, creating excellence, enjoyment, encounters and connections within communities across Cymru with disabled/Deaf artists and supportive collaborators.
- To empower Wales based artists, creatives, and practitioners to thrive and grow locally, nationally and internationally.
- To instigate debate in identifying and understanding artistic practice and purpose from the perspectives of disabled and Deaf artists and practitioners to build a more accessible, inclusive, and diverse arts and cultural ecosystem across Cymru and beyond.
- To provide opportunities to nurture and talent from all ages and encourage young disabled/Deaf people to raise aspirations and identify career opportunities within the arts and cultural sector.

DISABILITY ARTS CYMRU

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

Significant activities

Public benefit

In planning activities for the year, DAC kept in mind the Charity Commission's guidance on public benefit at all meetings. 2022-23 saw pandemic restrictions lifted but the "disabled community" was still concerned about the virus. Online delivery continues but shifting to in person events too in the second half of the year such as our touring arts prize and starting to look at "blended delivery" or "hybrid events".

DAC has had another very busy and varied year. Arts specific content was organised with the new Music and Youth officers delivering events for these new cohorts.

Key activities during the year were:

Aildanio

26 pieces of work by disabled Wales-based artists, selected from over 100 submissions of creative responses to an 'Aildanio' (reignite) moment. The project funded by ACW involved partnership work with 6 galleries for an exhibition which will take place from November 2022 to September 2023. The Creative word award was run alongside the Arts prize with the same theme.

Membership Meetings

Networking, information and advice events were delivered throughout the year along with the launch of 'Cwrdd' art-form wide membership meetups in February 2023. Membership continued to grow with a notable increase in both individual and organisation membership during the year.

Other projects include:

- Cymru Fenis 10 commissions for 6 Wales based artists funded by ACW
- Creativity is Mistakes funded by ACW Connect and Flourish project
- Music Mapping for Inclusive Orchestration
- Bad Wolf Studio Trip with young DAC members
- Collaboration with Unlimited to deliver Something for Nothing event
- Youth & Music projects funded by Ty Cerdd
- Youth project funded by Tesco Bags of Help
- Worshipful Livery Company of Wales auction and awards to 2 DAC members
- Modulate project funded by Anthem Cymru and Creative Wales

DAC continued to partner with organisations in Wales and beyond to deliver projects, provide opportunities for DAC members and give talks (Unlimited, Hynt, AM, Disability in Wales & Africa, ACW Arts, Ty Pawb, Swansea University, Cardiff University).

Staff team

This year has seen big changes to the DAC core team. Ruth Fabby MBE stepped down as Director, and also long-standing team member Sara Beer stepped down as Senior Arts Officer. After one unsuccessful recruitment process for Director, the role was adjusted to Executive Director at four days a week, leaving an additional budget for the establishment of the new Arts Development Manager role.

Owain Gwilym, formerly Digital Communications Manager, was appointed as Executive Director and Rosey Brown who formerly worked as freelance Music Officer was appointed as Arts Development Manager.

In the year 2022-23 DAC employed freelance workers to lead Cymru Fenis 10, Creativity is Mistakes and Amdani projects, along with a freelance Music Officer and Digital Communications Officer for part of the year.

DAC members

The DAC Members Arts Advisory Group met twice in the last year. A Quality Assessment Matrix was developed and was used to assess submissions for the DAC Visual Arts Prize.

DAC membership grew in the year, with individual membership increasing to 382 at the end of March 2023 from 367 in 2022. There has also been a steady increase in organisations joining DAC, and at the end of March 2023 the number of organisational members had increased to 71 compared with 67 in March 2022.

Disability Equality Training was delivered to Ladies of Rage, Pontio, Taking Flight, Theatr Clwyd, Creu Cymru, Arts & Business Cymru, Amdani, Humans Move, Bectu, Hynt, Pyst, Theatr Genedlaethol Cymru and Venture Arts.

DISABILITY ARTS CYMRU

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

Online

DAC continues to operate weekly communication with members and the industry in the form of newsletters and art-group specific emails. In addition to this disabled and Deaf artists work and news is regularly shared through the DAC website and social media channels.

Year summary

This year has been busy for DAC with many lead projects and nationally and internationally impacting work. 2022 marked the 40th birthday of the organisation, making DAC the second longest running disability arts organisation in the UK. In July DAC's work was recognised with the 'Highly commended' award at Wales on Line Diversity and Inclusion Awards.

FINANCIAL REVIEW

Financial position

Incoming resources for the year totalled £419,832 (2022: £331,215). Our Arts Council of Wales core funding increased from £167,237 in 2022 to £169,746 in 2023. New project specific funding was obtained in 2023 including funding from Arts Council of Wales, Anthem Music Fund Wales and Creative Wales.

Resources expended totalled £332,652 (2022: £289,664). The main increase was due to new project costs directly related to new funding streams.

The Statement of Financial Activities is reporting a surplus for the year of £87,180 (2022: £41,551). Of which, £89,698 related to an underspend on restricted funds and a deficit of £2,518 on unrestricted funds. The surplus on restricted funds will be utilised in 2023/24.

Reserves policy

The trustees of Disability Arts Cymru aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide enough funds to respond to DAC's core costs and ensure that support and governance costs are covered.

The trustees consider that a level of three months is enough given the flexibility afforded by the total return approach monitored each quarter of the fiscal year. The balance held as at 31 March 2023 was £249,932 of which £180,672 relates to restricted funds. The balance of unrestricted reserves of £69,260 is split between designated reserves of £5,263 and free reserves of £63,997.

The charity's policy is to hold the equivalent of 3 months unrestricted costs as free reserves. This has been calculated to be £49,108 and is budgeted to be a similar level going forward. The level of free reserves held equates to 3 1/2 months unrestricted costs which is slightly above the charity's policy.

This Reserves Policy will be reviewed on an annual basis by the Board of Trustees.

FUTURE PLANS

Partnerships

DAC will continue to grow its relationships with key arts companies and community groups across the nation to identify national project collaborations and increase the number of organisational memberships. It is particularly important to develop diversity and we will seek to proactively work with communities deemed to be marginalised.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Disability Arts Cymru's governing document is its Constitution adopted 9 January 2018.

The charity is a Charitable Incorporated Organisation which registered with the Charity Commission of England and Wales on 9 January 2018.

Recruitment and appointment of new trustees

As set out in the Constitution, the Board of Trustees is elected at the AGM of the membership. The Board of Trustees shall comprise a majority of disabled people; other places will be open to non-disabled people.

Organisational structure

The charity is managed by a Board of Trustees. The day to day activities of the charity are delegated to the senior management team, led by the charity director.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Trustee's skills audits highlight any relevant training needs and a training budget is set annually to ensure that trustees are able to take up appropriate training opportunities to ensure the charity is well run, complies with Charity Law, relevant regulations and the requirements of the Charity Commission and in accordance with its governing document.

In October's AGM, we recruited two new trustees and also said goodbye to two trustees. All planned meetings were held as full trustee meetings and sub-groups, by continuing to use live-streaming platforms. The organisation currently is without a Treasurer however a previous Treasurer continues to keep involved in the organisation and support the Finance Coordinator with advice when needed.

Key management remuneration

The trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

The trustees consider the senior management of the charity to be the Executive Director, the Arts Manager and the Finance and Admin Manager.

All trustees give their time freely and no trustee received remuneration in the year. Details of trustees' expenses, key management personnel and related party transactions and balances are disclosed in the notes to the accounts.

Senior management and staff pay is aligned with local authority scales. An inflationary rise is backdated to April upon the discretion of the trustees, where funds are available. Increments may be awarded annually as from 1 April. However, they are not automatic and are given at the discretion of the Board of Trustees.

Related parties

A conflicts of interest register is maintained and trustees and the staff team annually complete a conflicts of interest declaration.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees acknowledge that the main risks facing the charity, as with many other charities in the sector, are loss of funding, damage to its reputation and the low level of unrestricted reserves.

A risk register is reviewed by trustees on a regular basis.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1176578

Principal address

Sbectrwm
Bwlch Road
Fairwater
Cardiff
County of Cardiff
CF5 3EF

DISABILITY ARTS CYMRU

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees

N Hirst	Chair	Appointed 12/10/22
D Turp	Vice Chair	
K J R Luxton		
D Hall		
E Benson		
C Phillips		
D Turner		
D DeSilva		
T Wentworth		Resigned 18/10/22
J Cotsen		Resigned 18/10/22
F Alibhai		Appointed 18/10/22
A L Jones		Appointed 18/10/22

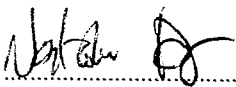
Key Management Personnel

R Fabby	Director	until 18 December 2022
O Gwilym	Executive Director	from 18 December 2022
S Pound	Finance and Admin Manager	
S McKay	Senior Arts Officer	until 31 October 2022
R Brown	Arts Development Manager	from 12 December 2022

Independent Examiner

MHA (trading name of MacIntyre Hudson LLP,
a limited liability partnership in England & Wales
Registered number OC3123)
Elfed House
Oak Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8RS

Approved by order of the Board of Trustees on 31/3/2023 and signed on its behalf by:



.....
N Hirst - Chair

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DISABILITY ARTS CYMRU**

Independent examiner's report to the trustees of Disability Arts Cymru

I report to the charity trustees on my examination of the accounts of Disability Arts Cymru (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Julia Mortimer FCCA

MHA (trading name of MacIntyre Hudson LLP,
A limited liability partnership in England & Wales
Registered number OC3123)
Elfed House
Oak Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8RS

Date: 14 September 2023

DISABILITY ARTS CYMRU

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	2,901	12,250	15,151	17,601
Charitable activities	4				
General		<u>191,016</u>	<u>213,665</u>	<u>404,681</u>	<u>313,614</u>
Total		<u>193,917</u>	<u>225,915</u>	<u>419,832</u>	<u>331,215</u>
EXPENDITURE ON					
Charitable activities	5				
General		<u>190,860</u>	<u>141,792</u>	<u>332,652</u>	<u>289,664</u>
NET INCOME					
Transfers between funds	15	3,057 <u>(5,575)</u>	84,123 <u>5,575</u>	87,180 <u>-</u>	41,551 <u>-</u>
Net movement in funds		(2,518)	89,698	87,180	41,551
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>71,778</u>	<u>90,974</u>	<u>162,752</u>	<u>121,201</u>
TOTAL FUNDS CARRIED FORWARD		<u>69,260</u>	<u>180,672</u>	<u>249,932</u>	<u>162,752</u>

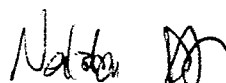
The notes form part of these financial statements


DISABILITY ARTS CYMRU

BALANCE SHEET
31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	12	1,928	15,341	17,269	14,738
Cash at bank		<u>69,633</u>	<u>167,059</u>	<u>236,692</u>	<u>169,776</u>
		71,561	182,400	253,961	184,514
CREDITORS					
Amounts falling due within one year	13	(2,301)	(1,728)	(4,029)	(21,762)
NET CURRENT ASSETS		<u>69,260</u>	<u>180,672</u>	<u>249,932</u>	<u>162,752</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>69,260</u>	<u>180,672</u>	<u>249,932</u>	<u>162,752</u>
NET ASSETS		<u>69,260</u>	<u>180,672</u>	<u>249,932</u>	<u>162,752</u>
FUNDS					
Unrestricted funds	15			69,260	71,778
Restricted funds				<u>180,672</u>	<u>90,974</u>
TOTAL FUNDS				<u>249,932</u>	<u>162,752</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 August 2023 and were signed on its behalf by:


.....
N Hirst – Chair


.....
D Turner – Trustee

The notes form part of these financial statements

1. STATUTORY INFORMATION

Disability Arts Cymru is a registered charity, registered in England and Wales under charity number 1176578. The governing document of Disability Arts Cymru is its Constitution and it is a Charitable Incorporated Organisation (CIO). The principal address is Sbectwm, Bwlch Road, Fairwater, Cardiff, CF5 3EF. The nature of the charity's operations and principal activities is disclosed within the Report of the Trustees.

The financial statements are presented in Sterling (£), the charity's functional currency, and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent to provide a 'true and fair' view. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

There have been no material departures from Financial Reporting Standard 102.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

This includes capital grants.

Donations and legacies income includes donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised where there is entitlement, when the receipt is probable, and the amount can be measured reliably. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

Investment income is recognised on a receivable basis.

It is not the policy of the charity to show income net of expenditure.

2. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them.

Support costs are those costs that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes "Governance costs" which are those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity as well as a proportion of salaries based on an approximation of time spent in this area.

Expenditure includes VAT as the charity is not VAT registered.

Debtors

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

Creditors

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

Tangible fixed assets

Fixed assets are capitalised at cost.

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

Fixtures, fittings and contents - 33% on cost

Taxation

As a registered charity the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the organisation and is therefore included in the relevant costs in the Statement of Financial Activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are created for specific purposes at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities on a straight line basis over the period of the lease.

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

2. ACCOUNTING POLICIES - continued

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors with no stated interest rate and receivable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure. Prepayments are valued at the amount prepaid net of any trade discounts due.

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.

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	5,401	2,031
Grants	<u>9,750</u>	<u>15,570</u>
	<u>15,151</u>	<u>17,601</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
DWP - Access to Work	<u>9,750</u>	<u>15,570</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Grants	388,673	298,261
Training and consultation income	11,950	11,803
Other charitable income	1,982	1,641
Membership income	<u>2,076</u>	<u>1,909</u>
	<u>404,681</u>	<u>313,614</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Arts Council of Wales - core funding	169,746	167,237
Cultural Solidarity Fund (European Cultural Foundation)	237	-
Ty Cerdd Lottery grants: Engage/Ymgysylltu	-	1,889
Arts Council of Wales - Creativity is Mistakes	49,118	98,235
Disability Wales - Welsh Government's Disabled People's Organisation	-	13,600
Project funding	-	8,800
Disability Wales - Welsh Government Reserves for Reconstruction Package	-	1,000
Ty Cerdd Lottery grants: Inspire / Ysbrydoli	-	5,000
Arts Council of Wales - Bring Us Our Creative Rights	-	2,500
Wales Arts International - Bring Us Our Creative Rights	-	-
Arts Council of Wales - Cost of Living Award	5,262	-
Arts Council of Wales - Cymru / Fenis	69,630	-
Arts Council of Wales - Aildanio Arts Prize	58,789	-
Ty Cerdd - CB project	1,991	-
Kingdom of Netherlands - Solidarity of Hope	3,200	-
Anthem Music Fund Wales - Atsain project	10,000	-
Conwy CC - Amdani! Conwy	8,200	-
Creative Wales - Pathways to Music	<u>10,000</u>	-
Carried forward	386,173	298,261

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

4. INCOME FROM CHARITABLE ACTIVITIES - continued			
		2023	2022
		£	£
Brought forward		386,173	298,261
Swansea University - internship		1,500	-
Wolf Studios Wales		300	-
Unlimited - Something for Nothing		<u>700</u>	<u>-</u>
		<u>388,673</u>	<u>298,261</u>
5. CHARITABLE ACTIVITIES COSTS			
	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
General	<u>328,450</u>	<u>4,202</u>	<u>332,652</u>
6. DIRECT COSTS OF CHARITABLE ACTIVITIES			
		2023	2022
		£	£
Staff costs		151,166	150,058
Rent, rates and other associated office costs		7,740	7,626
Insurance		1,135	1,334
Telephone, postage, printing and other related office costs		2,625	1,842
Advertising and marketing		139	1,000
Sundries		6,270	4,459
Legal and professional fees		2,177	2,057
Recruitment costs		8,598	1,915
Direct support costs relating to members		3,459	2,427
Other staff costs		1,931	4,027
Staff travel and subsistence		1,827	1,011
Specific project costs		133,523	104,912
Freelance communication support		4,025	-
Freelance music officer		<u>3,835</u>	<u>2,730</u>
		<u>328,450</u>	<u>285,398</u>
7. SUPPORT COSTS			
			Governance costs
			£
General			<u>4,202</u>

The above support costs include Independent Examination fees of £1,974 (2022: £1,884).

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

No expenses were reimbursed to the trustees or paid for by the charity during the year or prior year.

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

9. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	142,105	140,101
Social security costs	6,823	7,483
Other pension costs	<u>2,238</u>	<u>2,474</u>
	<u>151,166</u>	<u>150,058</u>

The average monthly number of employees during the year was as follows:

2023	2022
<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

The total key management personnel remuneration benefits during the year was £112,226 (2022: £118,816).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,031	15,570	17,601
Charitable activities			
General	<u>182,590</u>	<u>131,024</u>	<u>313,614</u>
Total	<u>184,621</u>	<u>146,594</u>	<u>331,215</u>
EXPENDITURE ON			
Charitable activities			
General	<u>175,519</u>	<u>114,145</u>	<u>289,664</u>
NET INCOME	9,102	32,449	41,551
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>62,676</u>	<u>58,525</u>	<u>121,201</u>
TOTAL FUNDS CARRIED FORWARD	<u>71,778</u>	<u>90,974</u>	<u>162,752</u>

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2022 and 31 March 2023	<u>572</u>
DEPRECIATION	
At 1 April 2022 and 31 March 2023	<u>572</u>
NET BOOK VALUE	
At 31 March 2023	<u>-</u>
At 31 March 2022	<u>-</u>

Only assets above £1,000 are capitalised.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	30	500
Prepayments and accrued income	<u>17,239</u>	<u>14,238</u>
	<u>17,269</u>	<u>14,738</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	2,055	19,762
Accruals and deferred income	<u>1,974</u>	<u>2,000</u>
	<u>4,029</u>	<u>21,762</u>

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023 £	2022 £
Within one year	<u>1,264</u>	<u>1,264</u>

The total lease payments recognised as an expense in the year were £5,297 (2022: £5,581).

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

15. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	55,278	3,057	5,662	63,997
Designated fund – specific costs	<u>16,500</u>	<u>-</u>	<u>(11,237)</u>	<u>5,263</u>
	71,778	3,057	(5,575)	69,260
Restricted funds				
Voluntary Arts Network - MaDCaff	65	-	-	65
MaDCaff Ceredigion	200	(200)	-	-
European Cultural Foundation - We shall not be erased	5,454	(5,454)	-	-
Theatre Project	1,000	-	-	1,000
DPULO	2,839	(2,839)	-	-
Tesco Groundwork - Youth Work Connect and Flourish	680	(680)	-	-
Disabled People's Cultural and International Manifesto	77,342	23,201	-	100,543
International Manifesto	505	-	-	505
Ty Cerdd Music	1,889	(1,889)	-	-
Ty Cerdd Youth	1,000	(1,000)	-	-
The Aurelius Charitable Trust	-	1,325	-	1,325
Arts Council Wales - Cymru / Fenis	-	22,394	-	22,394
Arts Council Wales - Aildanio Arts Prize	-	28,563	5,575	34,138
Anthem Music Fund Wales - Atsain project	-	7,266	-	7,266
Conwy CC - Amdani! Conwy	-	3,365	-	3,365
Creative Wales - Pathways to Music	-	10,000	-	10,000
Wolf Studios Wales	-	71	-	71
	<u>90,974</u>	<u>84,123</u>	<u>5,575</u>	<u>180,672</u>
TOTAL FUNDS	<u>162,752</u>	<u>87,180</u>	<u>-</u>	<u>249,932</u>

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	193,917	(190,860)	3,057
Restricted funds			
MaDCaff Ceredigion	-	(200)	(200)
Access to Work	9,750	(9,750)	-
European Cultural Foundation – We shall not be erased	237	(5,691)	(5,454)
DPULO	-	(2,839)	(2,839)
Tesco Groundwork - Youth Work	-	(680)	(680)
Connect and Flourish	49,118	(25,917)	23,201
Ty Cerdd Music	-	(1,889)	(1,889)
Ty Cerdd Youth	-	(1,000)	(1,000)
The Aurelius Charitable Trust	2,500	(1,175)	1,325
Arts Council Wales - Cymru / Fenis	69,630	(47,236)	22,394
Arts Council Wales - Aildanio Arts Prize	58,789	(30,226)	28,563
Ty Cerdd - CB project	1,991	(1,991)	-
Kingdom of Netherlands – Solidarity of Hope	3,200	(3,200)	-
Anthem Music Fund Wales – Atsain project	10,000	(2,734)	7,266
Conwy CC - Amdani! Conwy	8,200	(4,835)	3,365
Creative Wales - Pathways to Music	10,000	-	10,000
Swansea University - internship	1,500	(1,500)	-
Wolf Studios Wales	300	(229)	71
Unlimited - Something for Nothing	700	(700)	-
	<u>225,915</u>	<u>(141,792)</u>	<u>84,123</u>
TOTAL FUNDS	<u>419,832</u>	<u>(332,652)</u>	<u>87,180</u>

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	62,676	9,102	(16,500)	55,278
Designated fund – specific costs	-	-	16,500	16,500
	<u>62,676</u>	<u>9,102</u>	-	<u>71,778</u>
Restricted funds				
Voluntary Arts Network - MaDCaff	65	-	-	65
MaDCaff Ceredigion	200	-	-	200
C3SC - Covid-19 Local Emergency Support Grant	65	(65)	-	-
ACW - We shall not be removed	3,673	(3,673)	-	-
European Cultural Foundation - We shall not be erased	28,134	(22,680)	-	5,454
ACW - Cultural recovery fund	3,295	(3,295)	-	-
Theatre Project	1,000	-	-	1,000
DPULO	21,093	(18,254)	-	2,839
Tesco Groundwork - Youth Work	1,000	(320)	-	680
Connect and Flourish	-	77,342	-	77,342
Disabled People's Cultural and International Manifesto	-	505	-	505
Ty Cerdd Music	-	1,889	-	1,889
Ty Cerdd Youth	-	1,000	-	1,000
	<u>58,525</u>	<u>32,449</u>	-	<u>90,974</u>
TOTAL FUNDS	<u>121,201</u>	<u>41,551</u>	-	<u>162,752</u>

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	184,621	(175,519)	9,102
Restricted funds			
Access to Work	15,570	(15,570)	-
C3SC – Covid-19 Local Emergency Support Grant	-	(65)	(65)
ACW - We shall not be removed	-	(3,673)	(3,673)
European Cultural Foundation – We shall not be erased	-	(22,680)	(22,680)
ACW - Cultural recovery fund	-	(3,295)	(3,295)
DPULO	8,800	(27,054)	(18,254)
Tesco Groundwork - Youth Work	-	(320)	(320)
Connect and Flourish	98,235	(20,893)	77,342
Disabled People's Cultural and International Manifesto	7,500	(6,995)	505
DPULO Reconstruction	13,600	(13,600)	-
Ty Cerdd Music	1,889	-	1,889
Ty Cerdd Youth	1,000	-	1,000
	<u>146,594</u>	<u>(114,145)</u>	<u>32,449</u>
TOTAL FUNDS	<u>331,215</u>	<u>(289,664)</u>	<u>41,551</u>

Designated funds

The trustees have formally approved to designate an amount of £5,263 towards a cost of living bonus payment for staff in 23/24.

Restricted funds

MaDCaff Ceredigion - funding of £200 was received from Cambrian News towards events based in Ceredigion in financial year 2020.

Access to Work - funded employment support programme that aims to help more disabled people start or stay in work. Funding was received to support two employees in the previous and current financial year.

We Shall not be erased - funding received in 2020/21 from European Cultural Solidarity Fund to support the project which identifies long-term action to tackle existing inequalities caused by the pandemic across countries with the EU [Portugal, Rol, Sweden and Wales]. Additional funding of £237 has been received in 2022/23.

Theatre Project - £1,000 was donated by a member to fund an event focused on theatre practice in 2020/21. It is expected that this event will take place in 2023/24.

DPO Covid-19 Emergency fund - funding of £8,800 was received in previous year to support the self-employment skills of local disabled people and work in the following areas: - Independent living, isolation and income.

Tesco Groundwork - £500 was received in previous year to support a number of 'wrap around' events as part of the Art Prize Exhibition. A further £1,000 was received to support development of a Youth Arts Network in 2020/21.

Connect and Flourish - funding of £98,235 was received last year from Arts Council of Wales specifically towards this new project 'Creativity is Mistakes'. A further £49,118 has been received from Arts Council of Wales during the year.

Disabled People's Cultural and International Manifesto - funding of £5,000 was received from Arts Council of Wales and a further £2,500 from Wales Arts International to fund 'Bring Us Our Creative Rights' project in previous year.

Ty Cerdd Music - funding of £1,889 was received in previous year from Ty Cerdd Lottery grants as a contribution towards activity project Engage/Ymgysylltu.

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

15. MOVEMENT IN FUNDS - continued

Ty Cerdd Youth - funding of £1,000 was received in previous year from Ty Cerdd Lottery grants as a contribution towards activity project Inspire/Ysbrydoli.

The Aurelius Charitable Trust - £2,500 was donated by the Trust as a contribution towards activity project Birthday Archive.

Cymru / Fenis - funding of £69,630 was received from Arts Council of Wales towards the International Arts Commissions: DAC project. The funding will enable DAC to deliver 5 commissions and lead on fact-finding workshops as well as assisting artists to identify their access needs and use of access riders/statements.

Aildanio Arts Prize - funding of £58,789 was received from Arts Council of Wales towards the Aildanio DAC Arts Prize 2022 project. The funding will enable DAC to deliver a touring exhibition of visual arts work selected from an open call out on the theme 'Aildanio'.

Ty Cerdd - Create/Creu project - funding of £1,991 was received from Ty Cerdd Lottery grants as a contribution towards activity project CB.

Solidarity of Hope - funding of £3,200 received during the year from Kingdom of Netherlands to support the performance of Solidarity of Hope by 5 Dutch artists at the Hijinx Unity Festival in June/July 2022.

Atsain project - funding of £10,000 was received during the year from Anthem Music Fund Wales as a contribution towards activity project Atsain.

Amdani! Conwy - funding of £8,200 was received during the year from Spirit of 2012. Initiated through the Creu Conwy Partnership, the project is being delivered in partnership between Conwy County Borough Council, Community Voluntary Support Conwy) and Disability Arts Cymru. Together, these organisations will build a new supportive framework which benefits both the people and the arts in Conwy.

Pathways to Music - funding of £10,000 was received during the year from Creative Wales to enable DAC to develop a pilot for the Pathways to Music programme.

Swansea University - funding of £1,500 was received during the year towards the costs of two students to carry out work in connection with DAC's archive.

Wolf Studios Wales - funding of £300 was received during the year towards the costs of enabling members to visit the studios.

Something for Nothing - funding of £700 was received during the year from Unlimited to support DAC's delivery of event management, tech support, communications support, access provision and speaker's fee for the online event that took place in February 2023.

Prior year restricted funds

Cardiff Third Sector Council - funding received in 2020/21 to help purchase zoom and webinar devices to enable more targeted conversation and discussion events for our members. Also, to help pay for essential equipment for staff to work more efficiently within their home environment.

#WeShallNotBeRemoved - funding of £5,000 received in 2020/21 from Arts Council of Wales for communication support for meetings held to address an emergency response for disabled people working across the UK's creative industries, during the Covid-19 pandemic.

ACW Cultural Recovery Fund - funding was awarded in 2020/21 to support the Crip Talks programme and the DAC Arts Prize, website development, and the appointment of a Digital Communications Officer

Transfers between funds

During the year a transfer of £11,237 was made from the designated fund - specific costs to the general fund to reduce the balance down to the amount that will be paid out to staff in respect of a cost of living bonus. This was formally approved by the trustee board.

In addition to the above, a transfer of £5,575 was made from the general fund to the Aildanio Arts Prize restricted fund to reflect DAC's contribution towards the project.

16. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions paid by the charity to the fund and amounted to £2,238 (2022: £2,474). There were no outstanding contributions at the year end.

17. RELATED PARTY DISCLOSURES

There were no related party transactions requiring disclosure for the year ended 31 March 2023 or for the year ended 31 March 2022.

DISABILITY ARTS CYMRU

England & Wales - Charity number 1176578

Accounts

REGISTERED CHARITY NUMBER: 1176578

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
DISABILITY ARTS CYMRU**

**Watts Gregory LLP
Chartered Accountants
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS**

DISABILITY ARTS CYMRU

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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DISABILITY ARTS CYMRU

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects are:

- To advance education in the arts amongst D/deaf and disabled people in Wales by increasing participation in disability arts and other arts activities on equal terms with other members of the community.
- To promote and advance education in disability arts for the benefit of the public amongst individuals and organisations in Wales.

Disability Arts Cymru (DAC) set the following objectives in order to offer a comprehensive service and act effectively as a national resource:

- To research, monitor and evaluate opportunities and services
- To gather and disseminate information
- To organise and develop training courses and training opportunities
- To act as a consultative organisation to others
- To develop opportunities for D/deaf and disabled artists in Wales

Vision

Our vision is a creative and equal Wales where D/deaf and disabled people are central to the arts of our nation.

Mission statement

We believe in opening-up access and opportunity, celebrating diversity, nurturing new talent and established high-calibre disabled/Deaf cultural practitioners, inspiring change throughout Cymru.

By stimulating and supporting excellent disability and Deaf arts from a wide variety of cultural perspectives, we will promote and progress the social model understanding of disability.

Aims

Cross cutting all Disability Arts Cymru Strategic Aims, we use the arts to educate, inform and promote social justice from the perspectives of disability and other excluded communities, recognising that the issues relating to disability are intersectional throughout society.

DAC will seek to ensure anyone is able to engage with and access the arts programme as participants, audiences, artist's and communities. DAC will develop and run an organisation that is resilient, professionally managed, financially sound and makes effective use of available current, future resources and opportunities:

- To develop purposeful arts activities and projects with new and traditional art forms, creating excellence, enjoyment, encounters and connections within communities across Cymru with disabled/Deaf artists and supportive collaborators.
- To empower Wales based artists, creatives, and practitioners to thrive and grow locally, nationally and internationally.
- To instigate debate in identifying and understanding artistic practice and purpose from the perspectives of disabled and Deaf artists and practitioners to build a more accessible, inclusive, and diverse arts and cultural ecosystem across Cymru and beyond.
- To provide opportunities to nurture and talent from all ages and encourage young disabled/Deaf people to raise aspirations and identify career opportunities within the arts and cultural sector.

DISABILITY ARTS CYMRU

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Significant activities

Public benefit

In planning activities for the year, DAC kept in mind the Charity Commission's guidance on public benefit at all meetings. This last year all delivery took place within the restrictions of the Pandemic. This has meant most activities have been on-line with a few face-to-face meetings, in line with covid safety. Despite this, DAC has had an extremely productive year and has grown in all aspects of its planned delivery.

Key Activities during the year were:

- Delivery of the Arts & Creative Biz Programme to support disabled and Deaf creative practitioners with developing as freelancers or small businesses.
- Development and launch of 'Bring Us Our Creative Rights: Disabled Peoples cultural and International Manifesto' which brought the Welsh Government and statutory bodies from across Wales to take action to promote disabled people rights as stated in the UNCRDP.
- Grew the DAC membership and held networking on-line events led by all the DAC Arts Officers.
- Gained funds to equip DAC Members with WiFi booster and android tablets.
- Supported multiple DAC members with funding applications and sign posting opportunities to develop their creative practice.
- Delivered bespoke and open Disability Equality Training to Arts Organisations and statutory bodies across Wales.
- Delivered a series of on-line streaming events on understanding Disability Rights within the United Nations Convention for the Rights of Disabled people.
- Developed Partnerships with National Arts and Creative Industries organisations notably AM and Literature Wales, plus partnered work with Taking Flight, Cultural Freelancers of Wales, Hear We Are and six visual arts venues for the DAC Arts Prize which will be deliver in the next year.
- Partnered with Anthem and Live Music Now to deliver a three day seminar music event, 'We Are All Musical'
- Gained funds to develop a Peer-led Connect and Flourish project with funding from ACW and in partnership with g39, Artes Mundi, Venture Arts and Oriol Mostyn.
- Successfully completed a European Funded Project working with Portugal, Sweden and Republic of Ireland called Ni Chawn Ein Dileu which created a total of twelve new arts commissions, made by artists making statements of how the pandemic has impacted the lives of disabled people across the nations.
- Continued in DAC's relationship with Unlimited to deliver a series of Talk events.
- Partnered with Collective Cymru with Galwad and delivered a series of world building workshops over a week working with USA based story-telling enterprise.

With impact of the pandemic continuing, our way of working on-line helped to keep our communities to stay connected ensuring we could develop and remain active to support their needs. The Arts Officers worked hard to support with them in a variety of ways, from one-to-one discussions, phone calls, signposting, application support, emails through to regular networking meetings and also with planning and delivery of bespoke arts workshops to support their development.

As DAC's work grew and we were able to take on additional team members, one salaried and two as freelancers, one working as a much-needed National Music Officer. We started working with a dedicated Youth Arts Officer from November 2021 to create opportunities for young disabled & Deaf people to gain more of a presence across the arts sector and be supported in their development. This position was created from the results of the Youth Arts Audit undertaken in the previous year.

The Visual Arts cohort continues to be DAC's strongest portfolio, though the work here has branched out to develop two new networks, one in in Film/TV and Photography.

We continued in the series of on-line, live streaming talk events labelled 'Crip Talks'. The moved to develop the work from UNCRDP and talked about issues that ranged from LGTQI+, Climate change and Eco-ableism, Women's Rights and Disability & Diversity.

The programme continued to expand our reach internationally and we worked with artists from USA, Indonesia, Hong Kong, India and from across Europe.

We delivered a variety of arts workshops in various art forms, Creative Writing, Music and Visual Arts techniques throughout the year - all on live streaming platforms.

DISABILITY ARTS CYMRU

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

DAC Members

The DAC Members Arts Advisory Group met three times in the last year and also formed a working group to develop an Arts Assessment Matrix. This is a tool designed to help embed thinking into how we talk about art, particularly as a way to embed access into all we do, deliver and create.

The DAC membership continued to grow in the year, with individual membership increasing to 367 at the end of March 2022 from 320 at 31.3.2021. There has also been a steady increase in organisations joining DAC, and at the end of March 2022 the number of Organisational members had increased to 67 compared with 50 at 31st March 2021.

Disability Equality Training was delivered to Pyst/AM, Collective Cymru, Bectu/Cult Cymru, Film Hub, GCWM, Mission Gallery, Royal Welsh College of Music and Drama and TAC. This continues to increase well into the next financial year, bringing earned income into the charity.

Social Media Platforms

The Social Media work is now delivered on a series of platforms that we know are most relevant to the different members. We have closed inactive officer facebook groups and are continuing to develop the main DAC page, we find Instagram and Twitter are attracting new members to the organisation, with Instagram growing by approximately 300 active users in the last year and Twitter by 417. We have more work to do in this area and only have the time of a part time Digital Comms team member. They have done extremely well and grown the impact of the work hugely. This has been supported through a bespoke website with a newly implemented accessibility menu to adapt for many access needs that has been visited over 15,000 times during this year.

Staff

The impact of changing the roles from regionally based staff to arts form specific staff has been an incredibly positive one. This has seen increased result in funding opportunities and providing specialised information to the members. It has also been instrumental in having more strategic input, alongside arts organisations with National remits.

This last year, DAC recruited one salaried member to lead on the Youth Arts Development, plus 3 freelance positions, one for the Arts and Biz project, one for the Creativity is Mistakes and one to take on the Music Portfolio.

We had a remarkable year. The launch of the manifesto changed the profile of DAC throughout Wales and people took on board the ongoing inequalities that many of our communities are faced with on a day-to-day basis. We delivered at many high-profile events, including for the Film and TV sector and spoken at streamed events in USA, Singapore, India and Indonesia and Africa. The highlight of the year had to be winning the Arts and Business Award on 2nd December 2021.

Implications of Covid-19

Due to the ongoing pandemic, DAC has continued most of its delivery via on-line and digital opportunities.

There are a number of DAC members who continue to be 'at risk' and we are sensitive to the need to keep people safe. All staffing including new appointees and freelancers, have undertaken a covid safety online course and we work with risk assessments to make sure we continue to act with caution whilst the risk of Covid-19 is still around.

We continue to meet as a staff team every two weeks and ensure all team members, salaried and freelancers are supported and continue to work safely.

FINANCIAL REVIEW

Financial position

Incoming resources for the year totalled £331,215 (2021 - £299,703). Our Arts Council of Wales core funding remained consistent at £167,237 year on year. New project specific funding was obtained in 2022 from Arts Council of Wales and Welsh Government.

Resources expended totalled £289,664 (2021 - £238,626). The main increase was due to new project costs directly related to new funding streams.

The Statement of Financial Activities is reporting a surplus for the year of £41,551 (2021 - £61,077). Of which, £9,102 related to unrestricted funds and £32,449 underspend on restricted funds. The surplus on restricted funds will be utilised in 2022/23.

DISABILITY ARTS CYMRU

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Reserves policy

The trustees of Disability Arts Cymru aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide enough funds to respond to DAC's core costs and ensure that support and governance costs are covered.

The trustees consider that a level of three months is enough given the flexibility afforded by the total return approach monitored each quarter of the fiscal year. The balance held as at 31 March 2022 was £162,752 of which £90,975 relates to restricted funds. The balance of unrestricted reserves of £71,777 is split between designated reserves of £16,500 and free reserves of £55,277.

The charity's policy is to hold the equivalent of 3 months unrestricted costs as free reserves. This has been calculated to be £48,495 and is budgeted to be a similar level going forward. The level free reserves held equates to 3½ months unrestricted costs which is slightly in above the charity's policy.

The Board have identified necessary expenditure in 2022/23 totalling approximately £16,500 which is not included in the 2022/23 budget projections. The trustees have therefore agreed to set up a designated fund to cover these costs.

This Reserves Policy will be reviewed on an annual basis by the Board of Trustees.

Future plans

Partnerships

DAC will continue to grow its relationships with key arts companies and community groups across the nation to identify national project collaborations and increase the number of organisational memberships. IT is particularly important to develop diversity and we will seek to proactively work with communities deemed to be marginalised.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Disability Arts Cymru's governing document is its Constitution adopted 9 January 2018.

The charity is a Charitable Incorporated Organisation which registered with the Charity Commission of England and Wales on 9 January 2018.

Recruitment and appointment of new trustees

As set out in the Constitution, the Board of Trustees is elected at the AGM of the membership. The Board of Trustees shall comprise a majority of disabled people; other places will be open to non-disabled people.

Organisational structure

The charity is managed by a Board of Trustees. The day to day activities of the charity are delegated to the senior management team, led by the charity director.

Induction and training of new trustees

Trustee's skills audits highlight any relevant training needs and a training budget is set annually to ensure that trustees are able to take up appropriate training opportunities to ensure the charity is well run, complies with Charity Law, relevant regulations and the requirements of the Charity Commission and in accordance with its governing document.

Governance and Accountability

All our operating obligations have been met and targets surpassed. We are proud to have been able to actively recruit new staff and grow the organisation during such a period of change.

In October AGM, we recruited two new trustees also said bye to two long term trustees after serving two terms, one of whom was the treasurer. This person continues to keep involved in the organisation and support the Finance Coordinator with advice when needed. All planned meetings were held as full trustee meetings and sub-groups, by continuing to use live-streaming platforms. The work of the Arts Advisors, led by the Vice Chair continues to give us direct contact with the DAC members to ensure we continue to be a reflective and responsive organisation that listens to and can be guided by the people who need us the most.

DISABILITY ARTS CYMRU

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

The trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

The trustees consider the senior management of the charity to be the Director, the Creative Co-ordinator and the Finance and Admin Co-ordinator.

All trustees give their time freely and no trustee received remuneration in the year. Details of trustees' expenses, key management personnel and related party transactions and balances are disclosed in the notes to the accounts.

Senior management pay, and staff pay is aligned with local authority scales. An inflationary rise is backdated to April upon the discretion of the trustees, where funds are available. Increments may be awarded annually as from 1 April. However, they are not automatic and are given at the discretion of the Board of Trustees.

Related parties

A conflicts of interest register is maintained, and trustees and the staff team annually complete a conflicts of interest declaration.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees acknowledge that the main risks facing the charity, as with many other charities in the sector, are loss of funding, damage to its reputation and the low level of unrestricted reserves.

A risk register is reviewed by trustees on a regular basis.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1176578

Principal address

Sbectwm
Bwch Road
Fairwater
Cardiff
CF5 3EF

Trustees

N Hirst	Chair	
D Turp	Vice Chair	
J R Taylor	Treasurer	Resigned 11.10.21
M Morris		Resigned 11.10.21
T Wentworth		
J Cotsen		
D Desilva		
V James		Resigned 11.10.21
D Turner		
E Benson		
C Phillips		
K J R Luxton		Appointed 11.10.21
D Hall		Appointed 11.10.21

Key Management Personnel

R Fabby	Director
S Pound	Finance and Admin Co-Ordinator
S McKay	Senior Arts Officer
O Gwilym	Digital Communications Officer

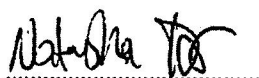
DISABILITY ARTS CYMRU

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Watts Gregory LLP
Chartered Accountants
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

Approved by order of the Board of Trustees on *8th August 2022* and signed on its behalf by:



.....
N Hirst – Chair

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DISABILITY ARTS CYMRU**

Independent examiner's report to the trustees of Disability Arts Cymru

I report to the charity trustees on my examination of the accounts of Disability Arts Cymru (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Julia Mortimer FCCA
Watts Gregory LLP
Chartered Accountants
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

9 August 2022

DISABILITY ARTS CYMRU**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	2,031	15,570	17,601	25,156
Charitable activities					
General	4	182,590	131,024	313,614	274,547
		<hr/>	<hr/>	<hr/>	<hr/>
Total		184,621	146,594	331,215	299,703
EXPENDITURE ON					
Charitable activities					
General	5	175,519	114,145	289,664	238,626
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME		9,102	32,449	41,551	61,077
RECONCILIATION OF FUNDS					
Total funds brought forward		62,676	58,525	121,201	60,124
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>71,778</u>	<u>90,974</u>	<u>162,752</u>	<u>121,201</u>

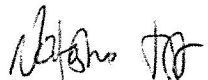
The notes form part of these financial statements

DISABILITY ARTS CYMRU

BALANCE SHEET
31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Debtors	12	1,900	12,838	14,738	19,734
Cash at bank		<u>74,248</u>	<u>95,528</u>	<u>169,776</u>	<u>113,126</u>
		76,148	108,366	184,514	132,860
CREDITORS					
Amounts falling due within one year	13	(4,370)	(17,392)	(21,762)	(11,659)
NET CURRENT ASSETS		<u>71,778</u>	<u>90,974</u>	<u>162,752</u>	<u>121,201</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>71,778</u>	<u>90,974</u>	<u>162,752</u>	<u>121,201</u>
NET ASSETS		<u>71,778</u>	<u>90,974</u>	<u>162,752</u>	<u>121,201</u>
FUNDS					
Unrestricted funds	15			71,778	62,676
Restricted funds				<u>90,974</u>	<u>58,525</u>
TOTAL FUNDS				<u>162,752</u>	<u>121,201</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8th August 2022 and were signed on its behalf by:


.....
N Hirst – Chair


.....
D Turner - Trustee

The notes form part of these financial statements

1. STATUTORY INFORMATION

Disability Arts Cymru is a registered charity, registered in England and Wales under charity number 1176578. The governing document of Disability Arts Cymru is its Constitution and it is a Charitable Incorporated Organisation (CIO). The principal address is Sbectrw, Bwlch Road, Fairwater, Cardiff, CF5 3EF. The nature of the charity's operations and principal activities is disclosed within the Report of the Trustees.

The financial statements are presented in Sterling (£), the charity's functional currency, and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent to provide a 'true and fair' view. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

There have been no material departures from Financial Reporting Standard 102.

Going concern

The trustees are satisfied that despite the Coronavirus pandemic, it is appropriate for the charity's financial statements to be prepared on a going concern basis. The trustees and senior management team have taken steps to minimise the effect on the charity and will continue to do so. In the circumstances they have concluded that no adjustments or additional disclosures are required to the financial statements at this time. The Report of the Trustees provides further information on the potential implications of Covid-19 on the charity.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

This includes capital grants.

Donations and legacies income includes donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised where there is entitlement, when the receipt is probable, and the amount can be measured reliably. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

Investment income is recognised on a receivables basis.

2. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them.

Support costs are those costs that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes "Governance costs" which are those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity as well as a proportion of salaries based on an approximation of time spent in this area.

Expenditure includes VAT as the charity is not VAT registered.

Debtors

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

Creditors

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

Tangible fixed assets

Fixed assets are capitalised at cost.

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

Fixtures, fittings and contents - 33% on cost

Taxation

As a registered charity the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the organisation and is therefore included in the relevant costs in the Statement of Financial Activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are created for specific purposes at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities on a straight line basis over the period of the lease.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

DISABILITY ARTS CYMRU

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

2. ACCOUNTING POLICIES - continued

Taxation

Debtors with no stated interest rate and receivable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure. Prepayments are valued at the amount prepaid net of any trade discounts due.

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.

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	2,031	3,287
Grants	<u>15,570</u>	<u>21,869</u>
	<u>17,601</u>	<u>25,156</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
DWP - Access to Work	<u>15,570</u>	<u>21,869</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Grants	298,261	267,217
Training and consultation income	11,803	5,980
Other charitable income	1,641	101
Membership income	<u>1,909</u>	<u>1,249</u>
	<u>313,614</u>	<u>274,547</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Arts Council of Wales - Core funding	167,237	167,237
Arts Council of Wales – other projects funding	-	39,650
Arts Council of Wales – Creativity is Mistakes	98,235	-
Cardiff Third Sector Council	-	1,231
Co-op Local Community Fund	-	2,159
Cultural Solidarity Fund (European Cultural Foundation)	-	30,433
Disability Action (National Emergency Trust funding)	-	24,857
Groundwork - Tesco	-	1,500
Welsh government	-	150
Ty Cerdd Lottery grants : Engage/Ymgysylltu	1,889	-
Ty Cerdd Lottery grants: Inspire / Ysbrydoli	1,000	-
Disability Wales - Welsh Government's Disabled People's Organisation	13,600	-
Project funding	-	-
Disability Wales - Welsh Government Reserves for Reconstruction Package	8,800	-
Arts Council of Wales - Bring Us Our Creative Rights: Disabled People's Cultural and International Manifesto.	5,000	-
Wales Arts International - Bring Us Our Creative Rights: Disabled People's Cultural and International Manifesto.	2,500	-
	<u>298,261</u>	<u>267,217</u>

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
General	<u>285,398</u>	<u>4,266</u>	<u>289,664</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 £
Staff costs	150,058	146,162
Rent, rates and other associated office costs	7,626	9,723
Insurance	1,334	1,392
Telephone, postage, printing and other related office costs	1,842	2,966
Advertising and marketing	1,000	656
Sundries	4,459	2,907
Legal and professional fees	2,057	1,942
Recruitment costs	1,915	75
Direct support costs relating to members	2,427	2,616
Other staff costs	4,027	1,695
Staff travel and subsistence	1,011	-
Direct project costs	104,912	61,318
Freelance Communication Support	-	3,125
Freelance music officer	2,730	-
Fixed asset depreciation	-	158
	<u>285,398</u>	<u>234,735</u>

7. SUPPORT COSTS

	Governance costs £
General	<u>4,266</u>

The above support costs include Independent Examination fees of £1,884 (2021 - £2,000).

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 or for the year ended 31 March 2021.

Trustees' expenses

No expenses were reimbursed to the trustees or paid for by the charity during the year or prior year.

9. STAFF COSTS

	2022 £	2021 £
Wages and salaries	140,101	136,638
Social security costs	7,483	6,765
Other pension costs	<u>2,474</u>	<u>2,759</u>
	<u>150,058</u>	<u>146,162</u>

The average monthly number of employees during the year was as follows:

2022	2021
<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

DISABILITY ARTS CYMRU**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022****9. STAFF COSTS - continued**

The total key management personnel remuneration benefits during the year were £118,816 (2021 - £84,755).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,287	23,869	25,156
Charitable activities			
General	174,567	99,980	274,547
Total	<u>175,854</u>	<u>123,849</u>	<u>299,703</u>
EXPENDITURE ON			
Charitable activities			
General	170,421	68,205	238,626
NET INCOME	5,433	55,644	61,077
RECONCILIATION OF FUNDS			
Total funds brought forward	57,243	2,881	60,124
TOTAL FUNDS CARRIED FORWARD	<u>62,676</u>	<u>58,525</u>	<u>121,201</u>

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2021 and 31 March 2022	<u>572</u>
DEPRECIATION	
At 1 April 2021 and 31 March 2022	<u>572</u>
NET BOOK VALUE	
At 31 March 2022	<u>-</u>
At 31 March 2021	<u>-</u>

Only assets above £500 are capitalised.

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	500	1,100
Prepayments and accrued income	<u>14,238</u>	<u>18,634</u>
	<u>14,738</u>	<u>19,734</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	19,762	9,659
Accruals and deferred income	<u>2,000</u>	<u>2,000</u>
	<u>21,762</u>	<u>11,659</u>

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	<u>1,264</u>	<u>1,686</u>

The total lease payments recognised as an expense in the year were £5,581 (2021: £7,800).

15. MOVEMENT IN FUNDS

	At 1/4/21	Net movement	Transfers between funds	At 31/3/22
	£	in funds	£	£
		£		
Unrestricted funds				
General fund	62,676	9,102	(16,500)	55,278
Designated fund – specific costs	-	-	<u>16,500</u>	<u>16,500</u>
	62,676	9,102	-	71,778
Restricted funds				
Voluntary Arts Network - MaDCaff	65	-	-	65
MaDCaff Ceredigion	200	-	-	200
C3SC - Covid-19 Local Emergency Support Grant	65	(65)	-	-
ACW - We shall not be removed	3,673	(3,673)	-	-
European Cultural Foundation - We shall not be erased	28,134	(22,680)	-	5,454
ACW - Cultural recovery fund	3,295	(3,295)	-	-
Theatre Project	1,000	-	-	1,000
DPULO	21,093	(18,254)	-	2,839
Tesco Groundwork - Youth Work	1,000	(320)	-	680
Connect and Flourish	-	77,342	-	77,342
Disabled People's Cultural and International Manifesto	-	505	-	505
Ty Cerdd Music	-	1,889	-	1,889
Ty Cerdd Youth	-	1,000	-	1,000
	<u>58,525</u>	<u>32,449</u>	-	<u>90,974</u>
TOTAL FUNDS	<u>121,201</u>	<u>41,551</u>	-	<u>162,752</u>

DISABILITY ARTS CYMRU

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	184,621	(175,519)	9,102
Restricted funds			
Access to Work	15,570	(15,570)	-
C3SC - Covid-19 Local Emergency Support Grant	-	(65)	(65)
ACW - We shall not be removed	-	(3,673)	(3,673)
European Cultural Foundation - We shall not be erased	-	(22,680)	(22,680)
ACW - Cultural recovery fund	-	(3,295)	(3,295)
DPULO	8,800	(27,054)	(18,254)
Tesco Groundwork - Youth Work Connect and Flourish	-	(320)	(320)
Disabled People's Cultural and International Manifesto	7,500	(6,995)	505
DPULO Reconstruction	13,600	(13,600)	-
Ty Cerdd Music	1,889	-	1,889
Ty Cerdd Youth	1,000	-	1,000
	<u>146,594</u>	<u>(114,145)</u>	<u>32,449</u>
TOTAL FUNDS	<u>331,215</u>	<u>(289,664)</u>	<u>41,551</u>

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	57,085	5,591	62,676
Designated fund - Fixed asset reserve	<u>158</u>	<u>(158)</u>	<u>-</u>
	57,243	5,433	62,676
Restricted funds			
Voluntary Arts Network - MaDCaff	65	-	65
MaDCaff Ceredigion	200	-	200
MaDCaff - Volunteering project	2,616	(2,616)	-
C3SC - Covid-19 Local Emergency Support Grant	-	65	65
ACW - We shall not be removed	-	3,673	3,673
European Cultural Foundation - We shall not be erased	-	28,134	28,134
ACW - Cultural recovery fund	-	3,295	3,295
Theatre Project	-	1,000	1,000
DPO Covid-19 Emergency Fund	-	21,093	21,093
Tesco Groundwork - Youth Work	-	1,000	1,000
	<u>2,881</u>	<u>55,644</u>	<u>58,525</u>
TOTAL FUNDS	<u>60,124</u>	<u>61,077</u>	<u>121,201</u>

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	175,854	(170,263)	5,591
Designated fund - Fixed asset reserve	-	(158)	(158)
	<u>175,854</u>	<u>(170,421)</u>	<u>5,433</u>
Restricted funds			
MaDCaff - Volunteering project	-	(2,616)	(2,616)
Access to Work	21,869	(21,869)	-
Co-op community fund	2,159	(2,159)	-
Arts Prize	1,500	(1,500)	-
C3SC - Covid-19 Local Emergency Support Grant	1,231	(1,166)	65
ACW - We shall not be removed	5,000	(1,327)	3,673
European Cultural Foundation - We shall not be erased	30,433	(2,299)	28,134
ACW - Cultural recovery fund	33,349	(30,054)	3,295
Theatre Project	1,000	-	1,000
DPO Covid-19 Emergency Fund	24,857	(3,764)	21,093
Tesco Groundwork - Youth Work	1,000	-	1,000
ACW - Comms Support	90	(90)	-
Welsh Government - Creative Cardiff	150	(150)	-
Arts Council Wales - Creative Steps Meeting	<u>1,211</u>	<u>(1,211)</u>	<u>-</u>
	<u>123,849</u>	<u>(68,205)</u>	<u>55,644</u>
TOTAL FUNDS	<u>299,703</u>	<u>(238,626)</u>	<u>61,077</u>

Designated funds

The trustees have formally approved to designate an amount of £16,500 towards anticipated 2022/23 expenditure over and above the standard budget, including recruitment costs for the Directors post.

Restricted funds

MaDCaff Ceredigion - funding of £200 was received from Cambrian News towards events based in Ceredigion in financial year 2020.

Access to Work - funded employment support programme that aims to help more disabled people start or stay in work. Funding was received to support two employees during the financial year.

Cardiff Third Sector Council - Funding received in 2020/21 to help purchase zoom and webinar devices to enable more targeted conversation and discussion events for our members. Also, to help pay for essential equipment for staff to work more efficiently within their home environment.

#WeShallNotBeRemoved - Funding of £5,000 received in 2020/21 from Arts Council of Wales for communication support for meetings held to address an emergency response for disabled people working across the UK's creative industries, during the Covid-19 pandemic.

We Shall not be erased - Funding received in 2020/21 from European Cultural Solidarity Fund to support the project which identifies long-term action to tackle existing inequalities caused by the pandemic across countries with the EU [Portugal, RoI, Sweden and Wales].

ACW Cultural Recovery Fund - Funding was awarded in 2020/21 to support the Crip Talks programme and the DAC Arts Prize, website development, and the appointment of a Digital Communications Officer

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

15. MOVEMENT IN FUNDS - continued

Theatre Project - £1,000 was donated by a member to fund an event focused on theatre practice in 2020/21.

DPO Covid-19 Emergency fund - Funding of £8,800 received to support the self-employment skills of local disabled people and work in the following areas: - Independent living, isolation and income.

Tesco Groundwork - £500 was received to support a number of 'wrap around' events as part of the Art Prize Exhibition, plus £1000 received to support development of a Youth Arts Network in 2020/21.

Connect and Flourish - funding of £98,235 was received from Arts Council Wales specifically towards this new project 'Creativity is Mistakes'.

Disabled People's Cultural and International Manifesto – Funding of £5,000 was received from Arts Council Wales and a further £2,500 from Wales Arts International to fund 'Bring Us Our Creative Rights project.

Welsh Government's Disabled People's Organisation Project funding – This project is funded by Welsh Government and is being administered by Disability Wales.

Ty Cerdd Music – Funding of £1,889 was received from Ty Cerdd Lottery grants as a contribution towards activity project Engage/Ymgysylltu.

Ty Cerdd Youth – Funding of £1,000 was received from Ty Cerdd Lottery grants as a contribution towards activity project Inspire/Ysbrydoli.

Prior year restricted funds

MaDCaff - Volunteering project - funding received from the Wales Council for Voluntary Action (WCVA) funding stream 'Volunteering in Wales' to deliver The Big MaDCaff project. The project commenced April 2019. The grant funds a number of MaDCaff groups across Wales, with each group running events with the aim of becoming self-supporting within the year.

Co-op Local Community fund - Funding of £2,159 received to support the costs of the 2020 Arts Exhibition.

Arts Prize - £1000 was donated anonymously as a prize for the winner of the DAC 2021 Art Exhibition.

ACW - Comms Support - £90 was received for communications support for a meeting with ACW

Welsh Government - Creative Cardiff - £150 was received to support access support for a Creative Cardiff event

Arts Council Wales - Creative Steps - £1,211 was received to support costs relating to this meeting.

Fixed assets

A reserve was created to match the net book value of fixed assets. The net book value of the fixed assets was nil at the end of the 2021 financial year.

Transfers between funds

During the year a transfer of £16,500 was made from the general fund to a new designated fund – specific costs, formally approved by the trustee board.

16. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions paid by the charity to the fund and amounted to £2,474 (2021: £2,759). There were no outstanding contributions at the year end.

17. RELATED PARTY DISCLOSURES

There were no related party transactions requiring disclosure for the year ended 31 March 2022 or for the year ended 31 March 2021.

DISABILITY ARTS CYMRU

England & Wales - Charity number 1176578

Accounts

REGISTERED CHARITY NUMBER: 1176578

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 MARCH 2021 FOR
DISABILITY ARTS CYMRU**

Watts Gregory LLP
Chartered Accountants
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

DISABILITY ARTS CYMRU

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FOR THE YEAR ENDED 31 MARCH 2021**

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DISABILITY ARTS CYMRU

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects are:

- To advance education in the arts amongst D/deaf and disabled people in Wales by increasing participation in disability arts and other arts activities on equal terms with other members of the community.
- To promote and advance education in disability arts for the benefit of the public amongst individuals and organisations in Wales.

Disability Arts Cymru (DAC) set the following objectives in order to offer a comprehensive service and act effectively as a national resource:

- To research, monitor and evaluate opportunities and services
- To gather and disseminate information
- To organise and develop training courses and training opportunities
- To act as a consultative organisation to others
- To develop opportunities for D/deaf and disabled artists in Wales

Vision

Our vision is a creative and equal Wales where D/deaf and disabled people are central to the arts of our nation.

Mission statement

We believe in opening-up access and opportunity, celebrating diversity, nurturing new talent and established high-calibre disabled/Deaf cultural practitioners, inspiring change throughout Cymru.

By stimulating and supporting excellent disability and Deaf arts from a wide variety of cultural perspectives, we will promote and progress the social model understanding of disability.

Aims

Cross cutting all Disability Arts Cymru Strategic Aims, we use the arts to educate, inform and promote social justice from the perspectives of disability and other excluded communities, recognising that the issues relating to disability are intersectional throughout society.

DAC will seek to ensure anyone is able to engage with and access the arts programme as participants, audiences, artist's and communities. DAC will develop and run an organisation that is resilient, professionally managed, financially sound and makes effective use of available current, future resources and opportunities:

- To develop purposeful arts activities and projects with new and traditional art forms, creating excellence, enjoyment, encounters and connections within communities across Cymru with disabled/Deaf artists and supportive collaborators.
- To empower Wales based artists, creatives, and practitioners to thrive and grow locally, nationally and internationally.
- To instigate debate in identifying and understanding artistic practice and purpose from the perspectives of disabled and Deaf artists and practitioners to build a more accessible, inclusive, and diverse arts and cultural ecosystem across Cymru and beyond.
- To provide opportunities to nurture and talent from all ages and encourage young disabled/Deaf people to raise aspirations and identify career opportunities within the arts and cultural sector.

DISABILITY ARTS CYMRU

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Significant activities

Public benefit

In planning activities for the year, DAC kept in mind the Charity Commission's guidance on public benefit at all meetings. This last year all delivery took place within the restrictions of the Pandemic. This has meant all activities have been on-line. Despite this, DAC has had an extremely productive year and has grown in all aspects of its delivery.

During the year:

Exhibitions and Workshops:

- DAC held a national on-line exhibition and managed to move work onto digital platforms with great success.
- Supported members with funding applications to develop their arts practice and seek to support them with sustainable incomes.
- DAC initiated and supported arts specific networking groups attended by DAC members.
- DAC also delivered a series of open workshop activities which varied in subject and art practice, with guest speakers, artists, industry leaders and key funders.
- Held 2 MaDCaff events with over 94 on-line attendees.
- In partnership with Literature Wales DAC ran a successful creative writing project, Drawing the Word.
- DAC delivered a series of live streaming 'Crip Talks' which increased engagement, increased our profile and supported our arts programme.

The theme for this years' Visual Arts exhibition was 'Outdoors:Indoors' which was at first aimed at adopting the Visit Wales campaign 'Outdoors', by placing the emphasis upon the restrictions imposed on many disabled people in not being included in outdoors activities. Little did we know that most of society would have to stay 'indoors' due to Covid-19. This shift changed the exhibition call out and many works [over 60] were submitted which reflected the impact of the pandemic on the lives of disabled people. The final exhibition featured the work of 16 artists and 19 pieces of work. They were originally designed to travel to four locations across Wales, Cynon Valley Museum in Aberdare, RCT, Galeri in Caermarfon, Gwynedd, Cyfarthfa Castle in Merthyr Tydfil and Oriol Davies in Newtown, Powys.

The exhibition was decided by a panel of 7 which comprised of artist/curators from all four participating galleries, plus 3 overseas disability specialist curators. The exhibition moved on-line with a publication that embedded interactive links with the exhibition launching as a zoom event on 4th July with 96 attendees. During an ease of lockdown in November, the exhibition was installed into a physical space at Oriol Davies, Newtown, which was sadly closed a week later due to the second peak of the virus. Nevertheless, the exhibition was a great success with over 250 people across Wales engaging with the 2 launch events and/or accessing the on-line magazine. The work pioneered working with a visually impaired artist who trained all the successful exhibiting artists to audio describe their own artwork. This was recorded and embedded into the exhibition as QR codes in which the viewer can hear back the voice of each artist describing their works.

On-line launch events on the dates each venue was due to host the exhibition took place in three of the venues, one closed due to all staff having been furloughed. Alongside these artist talks and sharing, we organised workshops with various artists from the exhibition.

Alongside the Visual Arts Exhibition, we devised a Creative Word call out using the same theme of 'Outdoors:Indoors' with the winner gaining mentoring support from Literature Wales. The final pieces truly captured the issues about the pandemic. The final selection was curated into an online booklet and shared through digital formats.

As the lockdown took hold, we devised a series of on-line, live streaming talk events labelled 'Crip Talks'. They varied in range from arts practice, to responding to the impact of Covid-19 on disabled and Deaf people. The programme expanded our reach internationally and we worked with artists from USA, and Europe. It also created more collaborations with key arts organisations in Wales and we delivered sessions with YANC, Ty Cerdd and Theatr Genedlaethol Cymru. In total 15 Crip Talk events of one hour and 30 mins each were held.

On the 8th March we partnered with #WeShallNotBeRemoved to deliver a celebration for International Women's Day which featured 14 disabled and Deaf women from across all the UK nations.

We continued to deliver a variety of arts workshops in Creative Writing and Arts techniques throughout the year, all held on live streaming platforms.

OBJECTIVES AND ACTIVITIES

We were successful in applying to the Culture of Solidarity Fund, from the European Cultural Foundation, to explore the impact of Covid-19 on disabled people from 4 European Countries, Portugal, Sweden, ROI and Wales. Through a series of on-line conversations and artist commissions we will capture the response of the pandemic and gain future opportunities to connect across borders. It is a 22 month programme entitled 'Ni Chawn Ein Dileu', or 'We shall Not Be Erased'.

DAC was successful in receiving Cultural Recovery funds from Arts Council Wales to deliver a digital communications position, develop a new website and support the Crip Talk programme. We were also successful in gaining funding through Disability Wales and their management of Disability Action and the Emergencies Funding Trust, to deliver support to disabled freelancer artists and creative practitioners within Wales with the 'Arts and Creative Biz Project'. This delivered three elements, Wi-Fi boosters and android tablets, a course in how to manage and be flexible as freelancers and coaching opportunities with established artists. The funds also created a position of a freelance Creative Industries project manager to run the programme.

We undertook an audit of Youth arts provision to assess the need to develop arts activity led by young disabled and Deaf artists. We held three Youth zoom events and have established firm relationships to take this work forward with YANC and National Youth Arts Wales.

DAC Members

The DAC Members Arts Advisory Group was established at the start of the year to support the arts programming strategy. They agreed their own set of terms of reference and have helped to shape thinking and how we as Officers can serve the membership more effectively. They met three times and will be represented by a trustee in future meetings.

The DAC membership actually grew in the year. Individual membership increased to 320 at the end of March 2021 from 295 at 31.3.2020.

There has been a steady increase in Organisations joining DAC, and at the end of March 2021 the number of Organisational members had increased to 50 compared with 38 at 31st March 2020.

Disability Equality Training was delivered to National Youth Arts Wales, Cult Cymru, Clwstwr, TAC/S4C & Boom. This is increasing into the next financial year and bringing earned income into the organisation.

Social Media Platforms

As well as the main DAC Facebook page, specific arts form pages and social networking groups are led and managed by the arts officers. The addition of a dedicated Digital Comms post has helped create a platform that is increasing engagement and helping DAC with a National and International presence.

Staff

The change from Regional Officers to arts specific positions and remits in April 2020 has been a huge success with officers enjoying working in a field that suits their expertise.

DAC recruited one new staff member to lead on digital communications and develop a new website. A long serving staff member left us at the end of January, and we decided to not recruit to replace them.

We worked with two freelancers, one to develop a digital strategy and the plan a way forward for how we need to work effectively within this crucial area of development and one to work on the Arts & Creative Biz Project.

DAC is in a new place of impact and has made positive and sustainable advances in establishing itself more with the nation. We have undertaken work in Singapore, USA, EU, and the rest of the UK. We aim to build on this impact and support our membership and wider arts community by continuing to make life enhancing arts activities and events.

Implications of Covid-19

As DAC is a disability arts charity with key staff at risk, it implemented a lockdown on 16 March 2020, moving to operating with all staff working from home. This has meant that almost all of our delivery has taken place outside a physical base for the whole of 20/21.

We have used the opportunities created via zoom and other live streaming platforms to continue to create connections, make art experiences and support our growing membership.

We have managed to increase our income and are delighted to have made a slight rise in reserves as a result.

DISABILITY ARTS CYMRU

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

All our operating obligations have been met and we are proud to have been able to actively recruit new staff and grow the organisation during such a tumultuous year.

DAC have established a robust Covid Risk assessment and procedure action plan that will ensure we look out for each other's safety and well-being, and this includes how we manage zoom fatigue.

In terms of governance, DAC has been able to continue all planned trustee meetings and sub-groups through streaming platforms, which also offer access support for those requiring it. The change to these platforms has been enormously positive in terms of time management and connectivity. It has also meant that we as a staff team are now meeting more regularly with hour long meetings every two weeks, instead of every three months pre-Covid.

A testament to the impact of our digital presence has been in the successful recruitment of 7 new trustees at the AGM in October. This event was also held on-line, and we were delighted that 49 people from the membership attended.

Future Plans

Governance

DAC board of trustees currently has 11 members, its limit is 12. One trustee is due to step down at the next AGM and we have already managed to identify a new trustee through Arts & Business Cymru. We are undertaking a skills audit in quarter one to ensure the board mix of skills is relevant to how we are developing, and to identify what gaps we have.

To support and steer the arts vision, the arts advisory group comprised of DAC members is now established with its own Terms of Reference and a trustee appointed to ensure direct feedback is made at board level.

Partnerships

DAC will continue to build on its relationships with key arts companies and community groups. DAC is now working at a advanced strategic level with national and international statutory organisations, including the Welsh Government and the British Council.

DAC will build on its growing impact as the lead for Disability Arts in Wales and deliver on the national projects which we have been successful with funding applications.

DAC will develop an international strategy document to ensure a proactive response to how this element of our programme is increasing.

DAC is aligning its aims alongside the Future Generations Act and the principles as set out by Arts Council Wales.

DISABILITY ARTS CYMRU

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Financial position

Incoming resources for the year totalled £299,703 (2020 - £202,053). Our Arts Council of Wales core funding remained consistent at £165,417 year on year, with additional funding received from the ACW Cultural Recovery Fund and some project funding. New funding was obtained in 2021 from the Cultural Solidarity Fund from the European Cultural Foundation and from Disability Wales via their management of Disability Action and the National Emergency Trust funding.

Resources expended totalled £238,626 (2020 - £192,717). The main increase was due to new project costs directly related to new funding streams.

The Statement of Financial Activities is reporting a surplus for the year of £61,077 (2020 - £9,336). Of which, £5,433 related to unrestricted funds and £55,644 underspend on restricted funds. The surplus on restricted funds will be utilised in 2021/22.

Reserves policy

The trustees perform an annual review of unrestricted reserves by considering risks associated with the various income streams, expenditure and balance sheet items. This enables an estimate to be made of the level of resources that are sufficient to meet commitments and undertake objectives.

The trustees consider that the charity needs reserves to cover at least 3 months operating costs (circa £48,000), plus any costs relating to any potential closure costs.

At 31 March 2021, the charity's free reserves, excluding fixed assets, were £62,676.

Unrestricted costs are budgeted to be a similar level going forward. Given the current uncertainties around Covid-19 and future funding, the trustees consider the current level of reserves to not be excessive. The trustees will continue to closely monitor the level of reserves held.

FUTURE PLANS

Governance

In the first quarter of the new fiscal year, DAC will recruit for new trustees to strengthen, increase skills and diversity onto our board.

To support and steer the arts vision, an arts advisory group from the membership will be established to feed into the board areas for development. It will also act as a scrutinising group ensuring DAC is being true to its core principles and ethos.

Partnerships

DAC will continue to grow its relationships with key arts companies and community groups across the nation to identify national project collaborations and increase the number of organisational memberships. IT is particularly important to develop diversity and we will seek to proactively work with communities deemed to be marginalised.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Disability Arts Cymru's governing document is its Constitution adopted 9 January 2018.

The charity is a Charitable Incorporated organisation which registered with the Charity Commission of England and Wales on 9 January 2018.

Recruitment and appointment of new trustees

As set out in the Constitution, the Board of Trustees is elected at the AGM of the membership. The Board of Trustees shall comprise a majority of disabled people; other places will be open to non-disabled people.

Organisational structure

The charity is managed by a Board of Trustees. The day to day activities of the charity are delegated to the senior management team, led by the charity director.

Induction and training of new trustees

Trustee's skills audits highlight any relevant training needs and a training budget is set annually to ensure that trustees are able to take up appropriate training opportunities to ensure the charity is well run, complies with Charity Law, relevant regulations and the requirements of the Charity Commission and in accordance with its governing document.

DISABILITY ARTS CYMRU

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

The trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

The trustees consider the senior management of the charity to be the Director, the Creative Co-ordinator and the Finance and Admin Co-ordinator.

All trustees give their time freely and no trustee received remuneration in the year. Details of trustees' expenses, key management personnel and related party transactions and balances are disclosed in the notes to the accounts.

Senior management pay, and staff pay is aligned with local authority scales. An inflationary rise is backdated to April upon the discretion of the trustees, where funds are available. Increments may be awarded annually as from 1 April. However, they are not automatic and are given at the discretion of the Board of Trustees.

Related parties

A conflicts of interest register is maintained, and trustees and the staff team annually complete a conflicts of interest declaration.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees acknowledge that the main risks facing the charity, as with many other charities in the sector, are loss of funding, damage to its reputation and the low level of unrestricted reserves.

A risk register is in the process of being formalised and will be reviewed by trustees on a regular basis.

Implications of Covid-19

As DAC is a disability arts charity with key staff at risk, we implemented a lockdown on 16 March 2020, moving to operating with all staff working from home.

DAC assessed the company in the following three ways:

- Are we able to continue our work programmes as they currently are?
- Do all staff have the necessary resources and equipment to safely work from home?
- Would any key operations be affected through working from home?

The primary concern was staff safety and well-being, especially as a couple are required to 'shield'. We swiftly moved into using various streaming platforms and have been able to not only continue with our work programmes but have devised new arts projects as a result. The only change necessitated cancelling two events as part of the MaDCaff project, but plans have been made to continue these later in the year.

In terms of governance, we have been able to continue all Trustees meetings and subgroups through streaming platforms, which also offer access support for those requiring it. The change to these platforms has been enormously positive in terms of time management and connectivity.

Our workload has actually increased through online engagement and the use of live streaming platforms. We feel confident of delivering to our members and serving the wider arts community across Wales.

The biggest risk to our charity is the political decisions that may be taken in terms of continued funding to the subsidised arts sector. We gain most of our income through Arts Council Wales and we have received a letter from the CEO to inform us that there is a risk to funding if the NHS in Wales requires more support from the public purse. All the systems have been placed on hold and the intended investment review will not commence, if at all until next year.

The worst-case scenario for DAC would be to lose the Arts Council Wales funding. We would have no alternative but to close all operations. Our current reserves are sufficient to be able to pay the correct amount of remuneration to the staff, plus full any financial obligations.

DISABILITY ARTS CYMRU

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1176578

REFERENCE AND ADMINISTRATIVE DETAILS

Principal address
Sbectwm
Bwlch Road
Fairwater
Cardiff
CF5 3EF

Trustees

J Angharad-Hopkins	Acting Chair	Resigned 12 October 2020
J R Taylor	Treasurer	
D E Jones	Secretary	Resigned 12 October 2020
B Bell-Hughes		Resigned 12 October 2020
M Morris		
T Wentworth		
J Cotsen		
N Hirst	Chair	Appointed 12 October 2020
D Turp	Vice chair	Appointed 12 October 2020
D Desilva		Appointed 12 October 2020
V James		Appointed 12 October 2020
D Turner		Appointed 12 October 2020
E Benson		Appointed 12 October 2020
C Phillips		Appointed 12 October 2020

Key Management Personnel

R Fabby (Formerly Gould)	Director	
K Hampton	Creative Co-ordinator	Resigned 31 January 2021
S Pound	Finance and Admin Co-ordinator	

Independent examiner

Watts Gregory LLP
Chartered Accountants
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

Approved by order of the Board of Trustees on 25 August 2021 and signed on its behalf by:


.....
N Hirst - Chair

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DISABILITY ARTS CYMRU**

Independent examiner's report to the trustees of Disability Arts Cymru

I report to the charity trustees on my examination of the accounts of the Disability Arts Cymru (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Julia Mortimer FCCA
Watts Gregory LLP
Chartered Accountants
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

31 August 2021

DISABILITY ARTS CYMRU

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,287	23,869	25,156	11,262
Charitable activities	4				
General		<u>174,567</u>	<u>99,980</u>	<u>274,547</u>	<u>190,791</u>
Total		175,854	123,849	299,703	202,053
EXPENDITURE ON					
Charitable activities	5				
General		<u>170,421</u>	<u>68,205</u>	<u>238,626</u>	<u>192,717</u>
NET INCOME		5,433	55,644	61,077	9,336
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>57,243</u>	<u>2,881</u>	<u>60,124</u>	<u>50,787</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>62,676</u></u>	<u><u>58,525</u></u>	<u><u>121,201</u></u>	<u><u>60,123</u></u>


The notes form part of these financial statements

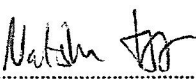
DISABILITY ARTS CYMRU

BALANCE SHEET
AT 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	11	-	-	-	158
CURRENT ASSETS					
Debtors	12	2,500	17,234	19,734	9,464
Cash at bank		<u>62,593</u>	<u>50,533</u>	<u>113,126</u>	<u>57,522</u>
		65,093	67,767	132,860	66,986
CREDITORS					
Amounts falling due within one year	13	(2,417)	(9,242)	(11,659)	(7,021)
NET CURRENT ASSETS					
		<u>62,676</u>	<u>58,525</u>	<u>121,201</u>	<u>59,965</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>62,676</u>	<u>58,525</u>	<u>121,201</u>	<u>60,123</u>
NET ASSETS					
		<u>62,676</u>	<u>58,525</u>	<u>121,201</u>	<u>60,123</u>
FUNDS					
Unrestricted funds	15			62,676	57,242
Restricted funds				<u>58,525</u>	<u>2,881</u>
TOTAL FUNDS					
				<u>121,201</u>	<u>60,123</u>

The financial statements were approved and authorised for issue by the Board of Trustees on 25 August 2021 and were signed on its behalf by:


.....
J R Taylor - Treasurer


.....
N Hirst - Chair

The notes form part of these financial statements

1. STATUTORY INFORMATION

Disability Arts Cymru is a registered charity, registered in England and Wales under charity number 1176578. The governing document of Disability Arts Cymru is its Constitution and it is a Charitable Incorporated Organisation (CIO). The principal address is Sbectwm, Bwch Road, Fairwater, Cardiff, CF5 3EF. The nature of the charity's operations and principal activities is disclosed within the Report of the Trustees.

The financial statements are presented in Sterling (£), the charity's functional currency, and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent to provide a 'true and fair' view. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

There have been no material departures from Financial Reporting Standard 102.

Going concern

The trustees are satisfied that despite the Coronavirus pandemic, it is appropriate for the charity's financial statements to be prepared on a going concern basis. The pandemic has resulted in a number of uncertainties arising and the trustees and senior management team have taken steps to minimise the effect on the charity and will continue to do so. In the circumstances they have concluded that no adjustments or additional disclosures are required to the financial statements at this time. The Report of the Trustees provides further information on the potential implications of Covid-19 on the charity.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

This includes capital grants.

Donations and legacies income includes donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised where there is entitlement, when the receipt is probable, and the amount can be measured reliably. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

Investment income is recognised on a receivables basis.

It is not the policy of the charity to show income net of expenditure.

2. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them.

Support costs are those costs that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes "Governance costs" which are those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity as well as a proportion of salaries based on an approximation of time spent in this area.

Expenditure includes VAT as the charity is not VAT registered.

Tangible fixed assets

Fixed assets are capitalised at cost.

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

Fixtures, fittings and contents - 33% on cost

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Taxation

As a registered charity the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the organisation and is therefore included in the relevant costs in the Statement of Financial Activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are created for specific purposes at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities on a straight line basis over the period of the lease.

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021

2. ACCOUNTING POLICIES - continued

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors with no stated interest rate and receivable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure. Prepayments are valued at the amount prepaid net of any trade discounts due.

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.

3. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	3,287	1,199
Grants	<u>21,869</u>	<u>10,063</u>
	<u>25,156</u>	<u>11,262</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
DWP - Access to Work	<u>21,869</u>	<u>10,063</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Grants	267,217	183,508
Training and consultation income	5,980	5,408
Other charitable income	101	737
Membership income	<u>1,249</u>	<u>1,138</u>
	<u>274,547</u>	<u>190,791</u>

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021

4. INCOME FROM CHARITABLE ACTIVITIES - continued

Grants received, included in the above, are as follows:

	2021 £	2020 £
Arts Council of Wales – core funding	167,237	165,417
Arts Council of Wales – other projects funding	39,650	-
WCVA - Volunteering Wales grant	-	17,291
Conwy County Council - Photography workshop	-	500
Cambrian News - events in Ceredigion	-	200
C Bailey - Caernarfon residency	-	100
Cardiff Third Sector Council	1,231	-
Co-op Local Community Fund	2,159	-
Cultural Solidarity Fund (European Cultural Foundation)	30,433	-
Disability Action (National Emergency Trust funding)	24,857	-
Groundwork - Tesco	1,500	-
Welsh Government	150	-
	<u>267,217</u>	<u>183,508</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 6) £	Support costs (See note 7) £	Totals £
General	<u>234,735</u>	<u>3,891</u>	<u>238,626</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Staff costs	146,162	128,026
Rent, rates and other associated office costs	9,723	12,335
Insurance	1,392	1,251
Telephone, postage, printing and other related office costs	2,966	2,654
Advertising and marketing	656	109
Sundries	2,907	1,779
Legal and professional fees	1,942	2,032
Recruitment costs	75	4,451
Direct support costs relating to members	2,616	4,282
Other staff costs	1,695	3,762
Staff travel and subsistence	-	5,313
Direct project costs	61,318	19,227
Freelance business support	-	2,000
Freelance Communication Support	3,125	-
Fixed asset depreciation	158	157
	<u>234,735</u>	<u>187,378</u>

7. SUPPORT COSTS

	Governance costs £
General	<u>3,891</u>

The above support costs include Independent Examination fees of £2,000 (2020 - £2,000).

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 or for the year ended 31 March 2020.

Trustees' expenses

During the year £nil was paid to nil trustees (2020 - £626 was paid to 4 trustees) in respect of travel expenses.

9. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	136,638	119,954
Social security costs	6,765	5,708
Other pension costs	<u>2,759</u>	<u>2,364</u>
	<u>146,162</u>	<u>128,026</u>

The average monthly number of employees during the year was as follows:

2021	2020
<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

The total key management personnel remuneration during the year was £84,755 (2020- £73,168).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,199	10,063	11,262
Charitable activities			
General	<u>172,700</u>	<u>18,091</u>	<u>190,791</u>
Total	173,899	28,154	202,053
EXPENDITURE ON			
Charitable activities			
General	<u>167,379</u>	<u>25,338</u>	<u>192,717</u>
Total	167,379	25,338	192,717
NET INCOME	6,520	2,816	9,336
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>50,722</u>	65	<u>50,787</u>
TOTAL FUNDS CARRIED FORWARD	<u>57,242</u>	<u>2,881</u>	<u>60,123</u>

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2020 and 31 March 2021	<u>572</u>
DEPRECIATION	
At 1 April 2020	414
Charge for year	<u>158</u>
At 31 March 2021	<u>572</u>
NET BOOK VALUE	
At 31 March 2021	<u>-</u>
At 31 March 2020	<u>158</u>

Only assets above £500 are capitalised.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	1,100	241
Prepayments and accrued income	<u>18,634</u>	<u>9,223</u>
	<u>19,734</u>	<u>9,464</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	9,659	4,881
Accruals and deferred income	<u>2,000</u>	<u>2,140</u>
	<u>11,659</u>	<u>7,021</u>

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021 £	2020 £
Within one year	1,686	1,713
Between one and five years	<u>-</u>	<u>422</u>
	<u>1,686</u>	<u>2,135</u>

The total lease payments recognised as an expense in the year were £7,800 (2020: £11,262).

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021

15. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	57,085	5,591	62,676
Designated fund - Fixed asset reserve	158	(158)	-
	<u>57,243</u>	<u>5,433</u>	<u>62,676</u>
Restricted funds			
Voluntary Arts Network - MaDCaff	65	-	65
MaDCaff Ceredigion	200	-	200
MaDCaff - Volunteering project	2,616	(2,616)	-
C3SC - Covid-19 Local Emergency Support Grant	-	65	65
ACW - We shall not be removed	-	3,673	3,673
European Cultural Foundation - We shall not be erased	-	28,134	28,134
ACW - Cultural recovery fund	-	3,295	3,295
Theatre Project	-	1,000	1,000
DPO Covid-19 Emergency Fund	-	21,093	21,093
Tesco Groundwork - Youth Work	-	1,000	1,000
	<u>2,881</u>	<u>55,644</u>	<u>58,525</u>
TOTAL FUNDS	<u>60,124</u>	<u>61,077</u>	<u>121,201</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	175,854	(170,263)	5,591
Designated fund - Fixed asset reserve	-	(158)	(158)
	<u>175,854</u>	<u>(170,421)</u>	<u>5,433</u>
Restricted funds			
MaDCaff - Volunteering project	-	(2,616)	(2,616)
Access to Work	21,869	(21,869)	-
Co-op community fund	2,159	(2,159)	-
Arts Prize	1,500	(1,500)	-
C3SC - Covid-19 Local Emergency Support Grant	1,231	(1,166)	65
ACW - We shall not be removed	5,000	(1,327)	3,673
European Cultural Foundation - We shall not be erased	30,433	(2,299)	28,134
ACW - Cultural recovery fund	33,349	(30,054)	3,295
Theatre Project	1,000	-	1,000
DPO Covid-19 Emergency Fund	24,857	(3,764)	21,093
Tesco Groundwork - Youth Work	1,000	-	1,000
ACW - Comms Support	90	(90)	-
Welsh Government - Creative Cardiff	150	(150)	-
Arts Council Wales - Creative Steps Meeting	1,211	(1,211)	-
	<u>123,849</u>	<u>(68,205)</u>	<u>55,644</u>
TOTAL FUNDS	<u>299,703</u>	<u>(238,626)</u>	<u>61,077</u>

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted Funds				
General fund	42,722	12,520	1,842	57,084
Designated fund - Recruitment costs	4,000	(4,000)	-	-
Designated fund - Review of policies	4,000	(2,000)	(2,000)	-
Designated fund - Fixed asset reserve	-	-	158	158
	<u>50,722</u>	<u>6,520</u>	-	<u>57,242</u>
Restricted Funds				
Voluntary Arts Network - MaDCaff	65	-	-	65
MaDCaff Ceredigion	-	200	-	200
MaDCaff - Volunteering project	-	2,616	-	2,616
	<u>65</u>	<u>2,816</u>	-	<u>2,881</u>
TOTAL FUNDS	<u>50,787</u>	<u>9,336</u>	-	<u>60,123</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	173,899	(161,379)	12,520
Designated fund - Recruitment costs	-	(4,000)	(4,000)
Designated fund - Review of policies	-	(2,000)	(2,000)
	<u>173,899</u>	<u>(167,379)</u>	<u>6,520</u>
Restricted funds			
MaDCaff Ceredigion	200	-	200
Photography workshop	500	(500)	-
Galeri Residence	100	(100)	-
MaDCaff - Volunteering project	17,291	(14,675)	2,616
Access to Work	10,063	(10,063)	-
	<u>28,154</u>	<u>(25,338)</u>	<u>2,816</u>
TOTAL FUNDS	<u>202,053</u>	<u>(192,717)</u>	<u>9,336</u>

15. MOVEMENT IN FUNDS - continued

Designated funds

Fixed assets

A reserve has been created to match the net book value of fixed assets. The net book value of the fixed assets was nil at the end of the year.

Restricted funds

MaDCaff Ceredigion - funding of £200 was received from Cambrian News towards events based in Ceredigion in financial year 2020.

MaDCaff - Volunteering project - funding received from the Wales Council for Voluntary Action (WCVA) funding stream 'Volunteering in Wales' to deliver The Big MaDCaff project. The project commenced April 2019. The grant funds a number of MaDCaff groups across Wales, with each group running events with the aim of becoming self-supporting within the year.

Access to Work - funded employment support programme that aims to help more disabled people start or stay in work. Funding was received to support two employees during the financial year.

Co-op Local Community fund - Funding of £2,159 received to support the costs of the 2020 Arts Exhibition

Arts Prize - £1000 was donated anonymously as a prize for the winner of the DAC 2021 Art Exhibition

Cardiff Third Sector Council - Funding of £1,231 received to help purchase zoom and webinar devices to enable more targeted conversation and discussion events for our members. Also, to help pay for essential equipment for staff to work more efficiently within their home environment.

#WeShallNotBeRemoved - Funding of £5,000 received from Arts Council of Wales for communication support for meetings held to address an emergency response for disabled people working across the UK's creative industries, during the Covid-19 pandemic.

Ni Chawn Ein Dileu - Funding of £23,411 received from European Cultural Solidarity Fund to support the project which identifies long-term action to tackle existing inequalities caused by the pandemic across countries with the EU [Portugal, Rol, Sweden and Wales].

ACW Cultural Recovery Fund – Funding of £33,349 was awarded to support the Crip Talks programme and the DAC Arts Prize, website development, and the appointment of a Digital Communications Officer

Theatre Project – £1000 was donated by a member to fund an event focused on theatre practice.

DPO Covid-19 Emergency fund - Funding of £24,857 received to support the self-employment skills of local disabled people and work in the following areas: - Independent living, isolation and income.

Tesco Groundwork - £500 was received to support a number of 'wrap around' events as part of the Art Prize Exhibition, plus £1000 received to support development of a Youth Arts Network.

ACW - Comms Support - £90 was received for communications support for a meeting with ACW

Welsh Government - Creative Cardiff - £150 was received to support access support for a Creative Cardiff event

Arts Council Wales - Creative Steps £1,201.80 was received to support costs relating to this meeting

Prior year restricted funds

Photography workshop - funding of £500 was received from Conwy County Council in Financial year 2020 towards the cost of running a photography course. Conwy based visual artist Rachael Roberts, is passionate about making art accessible for all including young people and adults with a variety of needs, As a visual artist and qualified youth support worker she uses her experience to deliver and facilitate mixed media workshops in a number of settings.

Galeri Residence - funding of £100 was received from C Bailey for Caernarfon residency in financial year 2020.

Transfers between funds

A transfer of £158 was made from the fixed asset fund to the general fund in line with depreciation charged.

16. PENSION COMMITMENTS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions paid by the charity to the fund and amounted to £2,759 (2020: £2,364). There were no outstanding contributions at the year end.

17. RELATED PARTY DISCLOSURES

There were no related party transactions requiring disclosure for the year ended 31 March 2021 or for the year ended 31 March 2020.