

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

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## **DISABILITY ARTS CYMRU**

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

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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.

## 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 Caernarfon, Gwynedd, Cyfarthfa Castle in Merthyr Tydfil and Oriel 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 Oriel 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**

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#### **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**

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#### **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.

## 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**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Charity number  
1176578

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Principal address**

Spectwm  
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**

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

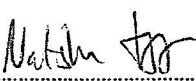
DISABILITY ARTS CYMRU

BALANCE SHEET  
AT 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	-	-	-	158
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	13	(2,417)	(9,242)	(11,659)	(7,021)
<b>NET CURRENT ASSETS</b>		<u>62,676</u>	<u>58,525</u>	<u>121,201</u>	<u>59,965</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>62,676</u>	<u>58,525</u>	<u>121,201</u>	<u>60,123</u>
<b>NET ASSETS</b>		<u>62,676</u>	<u>58,525</u>	<u>121,201</u>	<u>60,123</u>
<b>FUNDS</b>	15				
Unrestricted funds				62,676	57,242
Restricted funds				<u>58,525</u>	<u>2,881</u>
<b>TOTAL FUNDS</b>				<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, 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 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.

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

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

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2020 and 31 March 2021	<u>572</u>
<b>DEPRECIATION</b>	
At 1 April 2020	414
Charge for year	<u>158</u>
At 31 March 2021	<u>572</u>
<b>NET BOOK VALUE</b>	
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 £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>299,703</u>	<u>(238,626)</u>	<u>61,077</u>

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 £
<b>Unrestricted Funds</b>				
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>-</u>	<u>57,242</u>
<b>Restricted Funds</b>				
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>-</u>	<u>2,881</u>
<b>TOTAL FUNDS</b>	<u>50,787</u>	<u>9,336</u>	<u>-</u>	<u>60,123</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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.