

**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**

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 18

---

## **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 Oriel 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  
Bwlch 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**

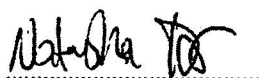
**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

---

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

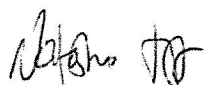
The notes form part of these financial statements

DISABILITY ARTS CYMRU

BALANCE SHEET  
31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	13	(4,370)	(17,392)	(21,762)	(11,659)
<b>NET CURRENT ASSETS</b>		<u>71,778</u>	<u>90,974</u>	<u>162,752</u>	<u>121,201</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>71,778</u>	<u>90,974</u>	<u>162,752</u>	<u>121,201</u>
<b>NET ASSETS</b>		<u>71,778</u>	<u>90,974</u>	<u>162,752</u>	<u>121,201</u>
<b>FUNDS</b>	15				
Unrestricted funds				71,778	62,676
Restricted funds				<u>90,974</u>	<u>58,525</u>
<b>TOTAL FUNDS</b>				<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 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.

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	5,000	-
Cultural and International Manifesto.	-	-
Wales Arts International - Bring Us Our Creative Rights: Disabled People's	2,500	-
Cultural and International Manifesto.	-	-
	<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,287	23,869	25,156
<b>Charitable activities</b>			
General	174,567	99,980	274,547
<b>Total</b>	<u>175,854</u>	<u>123,849</u>	<u>299,703</u>
<b>EXPENDITURE ON</b>			
Charitable activities			
General	170,421	68,205	238,626
<b>NET INCOME</b>	<u>5,433</u>	<u>55,644</u>	<u>61,077</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	57,243	2,881	60,124
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>62,676</u>	<u>58,525</u>	<u>121,201</u>

**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2021 and 31 March 2022	<u>572</u>
<b>DEPRECIATION</b>	
At 1 April 2021 and 31 March 2022	<u>572</u>
<b>NET BOOK VALUE</b>	
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 in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
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	-	<u>1,000</u>	-	<u>1,000</u>
	<u>58,525</u>	<u>32,449</u>	-	<u>90,974</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	184,621	(175,519)	9,102
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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
<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	<u>-</u>	<u>1,000</u>	<u>1,000</u>
	<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>

# 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 £
<b>Unrestricted funds</b>			
General fund	175,854	(170,263)	5,591
Designated fund - Fixed asset reserve	-	(158)	(158)
	175,854	(170,421)	5,433
<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)	-
	123,849	(68,205)	55,644
<b>TOTAL FUNDS</b>	<b>299,703</b>	<b>(238,626)</b>	<b>61,077</b>

#### 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.