

DISABILITY ARTS CYMRU

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

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

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

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

Mission, Vision and Aims

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

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

Vision

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

Mission statement

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

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

Aims

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

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

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

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

DISABILITY ARTS CYMRU

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

Significant Activities for Public Benefit

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

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

Achievements and performance

Key Activities during the year were:

Aildanio

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

Membership Meetings

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

Artist of the Month

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

Cymru Fenis

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

Creativity is Mistakes

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

Other projects include

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

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

Staff Team

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

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

DAC Members

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

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

Online

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

Year Summary

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

Financial review

Financial position

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

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

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

Reserves policy

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

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

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

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

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

Plans for future periods

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

DISABILITY ARTS CYMRU

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

Governing document

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

Recruitment and appointment of new trustees

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

Organisational structure

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

Induction and training of new trustees

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

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

Key Management Remuneration

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

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

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

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

Related Parties

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

Risk Management

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

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

DISABILITY ARTS CYMRU

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Reference and administrative details

Registered Charity number
1176578

Principal address

Spectrwm
Bwlch Road
Fairwater
Cardiff
CF5 3EF
United Kingdom

Trustees

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

Key Management Personnel

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

Independent Examiner

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

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

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Natasha Hirst - Chair

Date: 31-7-2024

DISABILITY ARTS CYMRU

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

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

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

All income and expenditure derive from continuing activities.

DISABILITY ARTS CYMRU

BALANCE SHEET

AS AT 31 MARCH 2024

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

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

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Natasha Hirst - Chair

DISABILITY ARTS CYMRU

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

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

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Tangible fixed assets

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

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

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

1.7 Cash and cash equivalents

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

1.8 Financial instruments

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

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

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

Basic financial assets

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

DISABILITY ARTS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.9 Employee benefits

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

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

1.10 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

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

DISABILITY ARTS CYMRU

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

4 Charitable activities

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

DISABILITY ARTS CYMRU

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

5 Investments

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

6 Charitable activities

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

DISABILITY ARTS CYMRU

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

7 Support costs

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

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

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

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

Key management personnel

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

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

10 Taxation

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

DISABILITY ARTS CYMRU

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

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

13 Retirement benefit schemes

Defined contribution schemes

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

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

DISABILITY ARTS CYMRU

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

14 Restricted funds

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

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

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

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DISABILITY ARTS CYMRU

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

14 Restricted funds

(Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

DISABILITY ARTS CYMRU

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

14 Restricted funds

(Continued)

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

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

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

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

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

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

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

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

DISABILITY ARTS CYMRU

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

15 Designated funds

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

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

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

16 Analysis of net assets between funds

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

17 Operating lease commitments

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

	2024 £	2023 £
Within one year	-	1,264

18 Related party transactions

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

DISABILITY ARTS CYMRU

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

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

DISABILITY ARTS CYMRU

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DISABILITY ARTS CYMRU

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

Joanne Taylor FCCA DChA

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



Dated: 20-8-2024