

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

# DISABILITY ARTS CYMRU

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# DISABILITY ARTS CYMRU

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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

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

#### Objectives and activities

##### Charitable Objects

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

##### Vision

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

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

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

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

##### Significant Activities for Public Benefit

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

#### Achievements and performance

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

##### Commissioned Works and Artistic Development

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

##### Core and Lead Projects

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

##### Partnership Projects

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

# DISABILITY ARTS CYMRU

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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

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

#### Events and Artist Showcases

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

#### Training and Capacity Building

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

#### Digital Development and Communications

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

#### Funding and Accreditation

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

#### Equality, Diversity, and Inclusion

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

#### Staff Team

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

#### Financial review

##### Financial position

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

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

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

##### Reserves policy

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

# DISABILITY ARTS CYMRU

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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

#### Plans for future periods

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

#### Structure, governance and management

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

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

#### Induction and training of new trustees

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

#### Key Management Remuneration

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

#### Related Parties

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

#### Risk Management

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

# DISABILITY ARTS CYMRU

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### Reference and administrative details

#### Registered Charity number

1176578

#### Principal address

Yr Atom  
Carmarthen  
Carmarthenshire  
SA31 1BH

#### Trustees

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

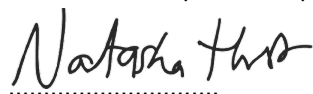
#### Key Management Personnel

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

#### Independent Examiner

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

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



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**Natasha Hirst - Chair**

Date: **13 October 2025**  
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# DISABILITY ARTS CYMRU

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

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

### Responsibilities and basis of report

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

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

### Independent examiner's statement

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

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

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

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

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

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



### Andrew Howells

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

Dated: 28 October 2025

# DISABILITY ARTS CYMRU

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

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

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

All income and expenditure derive from continuing activities.




# DISABILITY ARTS CYMRU

## BALANCE SHEET

AS AT 31 MARCH 2025

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

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



Natasha Hirst - Chair

# DISABILITY ARTS CYMRU

## STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED 31 MARCH 2025**

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

# DISABILITY ARTS CYMRU

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

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

##### 1.1 Accounting convention

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

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

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

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

##### 1.2 Going concern

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

##### 1.3 Charitable funds

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

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

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

##### 1.4 Income

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

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

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

# DISABILITY ARTS CYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

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

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

#### 1.6 Tangible fixed assets

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

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

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

#### 1.7 Cash and cash equivalents

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

#### 1.8 Financial instruments

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

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

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

##### **Basic financial assets**

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

# DISABILITY ARTS CYMRU

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

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

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

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

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

#### **Derecognition of financial liabilities**

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

### 1.9 Employee benefits

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

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

### 1.10 Retirement benefits

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

### 2 Critical accounting estimates and judgements

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

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

### 3 Donations and legacies

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

# DISABILITY ARTS CYMRU

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

### 4 Charitable activities

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

### 5 Investments

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

# DISABILITY ARTS CYMRU

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

### 6 Charitable activities

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

# DISABILITY ARTS CYMRU

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

### 7 Support costs

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

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

### 8 Trustees

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

### 9 Employees

The average monthly number of employees during the year was:

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

#### Key management personnel

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

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

### 10 Taxation

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



# DISABILITY ARTS CYMRU

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

### 11 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	1,994	-
Prepayments and accrued income	2,787	1,400
	<u>4,781</u>	<u>1,400</u>

### 12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	2,879	-
Trade creditors	3,398	6,303
Accruals and deferred income	44,102	2,100
	<u>50,379</u>	<u>8,403</u>

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

### 13 Retirement benefit schemes

#### Defined contribution schemes

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

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

# DISABILITY ARTS CYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 14 Restricted funds

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

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

# DISABILITY ARTS CYMRU

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

### 14 Restricted funds

(Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

# DISABILITY ARTS CYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 15 Designated funds

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

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

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

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

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

#### 16 Analysis of net assets between funds

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

#### 17 Operating lease commitments

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

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

# DISABILITY ARTS CYMRU

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

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### 18 Related party transactions

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

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

### 20 Analysis of changes in net funds

The charity had no debt during the year.