

Charity number: 1180274
Company number: 05788574
(England and Wales)

DAO (DisabilityArtsOnline) Limited

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2023

DAO (DisabilityArtsOnline) Limited
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DAO (DisabilityArtsOnline) Limited
Report of the Trustees
For the year ended 31 March 2023

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 March 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our Objects

Disability Arts Online is a Company Limited by Guarantee and was formed by Arts Council England in consultation with the Disability Arts Movement in 2002. Through its founding Editor, Colin Hambrook, Disability Arts Online became independent in April 2004 and has since grown into a well-respected and valuable online platform that resources a wide range of people including disabled artists, audiences, arts professionals, students and researchers. In October 2018 Disability Arts Online became a registered charity with the following charitable objects:

- The advancement of education for the public benefit in the arts through the provision of digitally based and offline services and by raising awareness and enabling access to participation in the arts and cultural activities
- The promotion of equality and diversity for the public benefit by:
 - the elimination of discrimination on the grounds of disability; and
 - cultivating a sentiment in favour of equality and diversity.

Our Vision

Widespread appreciation for the richness and diversity of disability arts and culture.

Our Mission

To transform and enrich arts and culture through nurturing creativity and discourse from a disability perspective.

Our aims current aims are:

- Raise the profile of disabled artists nationally and internationally.
- Deepen the engagement with disability arts from a diverse audience.
- Support disabled artists' development through critical dialogue, training, information services, commissioning and showcasing opportunities.
- Maintain resilience through good governance, partnerships and diverse income streams.

Statement on public benefit

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

DAO (DisabilityArtsOnline) Limited
Report of the Trustees Continued
For the year ended 31 March 2023

ACHIEVEMENTS AND PERFORMANCE

Significant activities

Introduction:

This year Disability Arts Online had planned a transitional year in which it continued to deliver its core activity, tie up some long-running projects and prepare a new four-year business plan. This marked the end of the current Esmée Fairbairn Foundation multi-year grant and the additional year of Arts Council England National Portfolio Organisation (NPO) funding brought about by the Covid-19 pandemic. Activity is arranged into four areas with corresponding objectives. This report summarises the progress and learning within each of those areas.

Critical Arts Writing:

A focus on visual arts curation within the context of disability has been prevalent throughout our written content this year. We published eight provocations and reflections on the events produced for our Disability In British Art Research Group. There was also a fascinating piece from Angela Edmonds on the place of the wheelchair in understanding disability representation. We published three pieces of content in sync with WAIWAV, a mass intervention of disabled artists on mainstream visual arts organisations.

We published reviews of ground-breaking disability arts events including the BBC sitcom Ralph and Katie and the year-long exhibition Nothing About Us Without Us celebrating the history of disability arts practice and activism at Manchester People's History Museum. Another landmark was a long-read interview with Extant CEO Maria Oshodi on the milestone of the organisation's 25th anniversary. We also covered Images of Disability - a 2-year project led by disabled artist and academic Simon McKeown, exploring an early 20th-century collection of over 3,500 images and objects representing impairment and disability held by The Jedlicka Institute in Prague.

A total of 162 pieces of content were commissioned and published. Content which explores the intersections of disability and other forms of marginalisation continued to be a priority, with 40 commissioned pieces of this nature. Highlights include an interview and a review of the Vital Xposure play Quiet Rebels, exploring inter-racial relationships in the Windrush generation; a review of Onyx artist and previous Guest Editor, Alexandrina Hemsley's dance-for-film piece Fountain; and Ollie Musson's Artist Presentation on how their work as a queer, disabled artist has changed due to the pandemic. Dolly Sen, a DAO blogger since 2008, summed up our progress during a webinar held in December 2022: "For the longest time DAO was quite a white, straight space. I'm so glad that it has changed and there is now an ongoing commitment to intersectional voices."

We published 10 pieces of content covering work which explored environmental issues, including several pieces documenting our partnership project Climate for (Ex)change. Other key pieces include reviews of Tracey Emin's exhibition at Jupiter Artland, Diana Terry's Land Marks and D-Fuse's Respira-Trees.

Guest Editorships/Takeovers:

The Onyx Takeover led by Ashok Mistry took place in Nov/Dec, commissioning a large amount of video content centred around the theme of Araam - rest as a radical act. The Onyx Content Takeover showcases the work of the Onyx Collective artists, linking them with other creatives who connect to the Onyx ethos and the theme of the takeover - all of the featured artists have lived experience of both racism and disability.

Artist, Lauren La Rose's Content Takeover exploring how food histories tell a story of power through their artistic collaboration with Rudy Kanhye - all through a decolonial lens - was due to take place in March 2023 but was delayed due to health reasons.

Artist Talks / Events:

We delivered a total of seven online or hybrid events over the year. Some highlights include:

Letty McHugh's launch of Book of Hours at Leeds Playhouse, was a significant achievement which was received very well by the live and online audiences alike. The depth and humour that underpins Letty's work and presentation style made this project particularly fruitful. Despite free tickets, numbers in the room were small due to Covid restrictions and transport strikes but we achieved 163 views online (live and subsequently) from a very engaged audience.

Unlimited Festival happened at the Southbank Centre for which we produced a panel event on the legacy of 2012 featuring Kaite O'Reilly, Deborah Williams, and Tarik Elmoutawakil, chaired by our own Colin Hambrook.

DAO (DisabilityArtsOnline) Limited
Report of the Trustees Continued
For the year ended 31 March 2023

An event celebrating the launch of Onyx Collective's debut publication, Practising Unapologetics took place at Autograph Gallery, London and was simultaneously livestreamed. It included film screenings of collective members' work, a panel discussion and live performances. The in-person event was sold out with 40 attendees (due to Covid restrictions) and the livestream reached an additional 116 viewers.

Podcast:

The beginning of the year saw a look back at the Graeae / DAO podcast episodes before handing over to Mind the Gap as the new Disability And ... Podcast partner. Episodes have covered a recording of the Unlimited 2012 legacy panel event, learning disabled actors who've been supported into TV roles by Mind the Gap, an interview with the Trussell Trust on food banks and much more. In all 12 episodes were produced garnering 4,293 listens.

Blogs:

Our blogs continue to be a lively space for discussion and development of artistic practice and project documentation. We published 274 blogs which collectively had over 45,000 page views. We added 14 new bloggers to our existing community.

Talent Development:

We delivered 60 one-to-one sessions with individual creatives, meeting our goal for the year. This was backed up by 13 letters of support for various applications for funding and opportunities. We delivered seven webinars, three were funded through the Onyx project led by Priya Mistry, and four core webinars covering topics such as how to apply to Access to Work. Decode, our pilot service to assist individuals to apply to Access to Work was strengthened with the training of an additional relationship manager to help meet demand. To date we've supported 40 artists to secure nearly £2.5m in multi-year awards, transforming their ability to work by having their access requirements met. We plan to make the service publicly available in late 2023.

The Creative Scotland-funded Diverse Critics programme began with seven enthusiastic participants receiving training and support in a series of sessions to develop their critical writing skills. The open call was the most highly contested to date, putting us in contact with many new writers in Scotland. The project continues into the next financial year.

Associate Artists:

The first part of the year was a crossover period in which we finalised the associateships of gobscore, Letty McHugh and Ashok Mistry. gobscore aka sean burn completed his associateship with applications to venues in Wales for the work 'Yu have already survived' which he further developed with funds and support from DAO. Ashok took on key roles with DAO as visual editor of the Onyx publication and co-lead for the Disability in British Art research group. Letty McHugh's associateship completed with the aforementioned event at Leeds Playhouse. We published excerpts and a review of her publication 'Book of Hours' which is available from <http://www.lettymchugh.co.uk/> In February 2023 we were thrilled to learn that Letty had won the Barbellion Prize for 'Book of Hours'.

The 2022-23 Associate Artists:

Priya Mistry has been key to the talent development aspect of Onyx, running three online webinars for artists. Priya's major piece of work this year, 'Empires Old Clothes' was facilitated by DAO and Onyx through part-funding and constructive feedback. We also supported Priya with the fallout of that work being cancelled by Southbank Centre following the death of the Queen. Sasha Saben Callaghan was commissioned by DAO to create the WAIWAV zine front cover, whilst also developing her project 'Breath. Blood. Bone.' which explores the family tree of Harry Place through collage. Ellen Renton carried out research and development with the Edwin Morgan archive to create a body of work called 'IF YOU'VE SEEN IT, YOU HAVEN'T SEEN IT'.

Sector Development:

We partnered with DASH on the WAIWAV (We Are Invisible We Are Visible) project, producing a zine and website for the 2 July day-long event, and also providing some production support. 31 artists created interventions in 30 galleries - a precedent in terms of a national takeover by disabled artists. 7000 copies of the WAIWAV zine were distributed to the galleries, partners and artists and the website went live in time for the event. In connection with the WAIWAV event, Colin gave a presentation to the National Society for Education in Art and Design's Special Interest Group for Advancing Anti-ableist Pedagogy and wrote an article for the associated AD Magazine, distributed in September 2022.

DAO (DisabilityArtsOnline) Limited
Report of the Trustees Continued
For the year ended 31 March 2023

Another significant partnership development with DASH was joining their Future Curators Programme as a full partner. The programme doesn't start in full until 2024. However, we have attended partner meetings and been involved in the communications working group, which will help to establish our place in documenting and promoting this important multi-year programme. We also began to explore the idea of a secondment for our curator to Arts Catalyst for a future hybrid project.

Access All Areas extended our partnership on the second part of their Transforming Leadership programme, which this time partners with leading learning-disability organisations and venues nationally. We will promote the programme as it progresses via a project blog, commissioned editorial and interviews with content creator Deen Hallissey, neatly linking both halves of this innovative programme to develop learning-disabled and autistic leaders.

The British Council-funded International Exchange project Climate for (Ex)change took place in Norway. Trish and Joe accompanied Aidan Moesby to Harstad to document and help deliver the project for NUK (New Young Artists) Festival. Trish spoke at an industry exchange event at the main Festspillen I Nord Norge (the Arctic Arts Festival). The project culminated in an international seminar to share the results, also marking the launch of the project website.

The staff team networked with many people at the Unlimited Festival in London. We hosted Tine Skjold, NUK Festival producer as an international delegate, further cementing our UK-Norway collaboration.

Return consultancy clients Creative Diversity Network approached us to develop a guide to Access to Work specifically for the TV, film and broadcast industry based on the strength of our existing guide for the arts and cultural sector. Sub-contracting Cathy Waller Company to deliver a large proportion of this work, this continued into summer 2023.

We continued to provide consultancy to major clients including the British Council and Arts Council England, both leaning on our expertise as sector specialists in access and disability arts.

Haste Theatre commissioned us to run workshops with their company on the Arts Council's Investment Principles and creative access to support them in creating an access policy and action plan. Writing Our Legacy also approached us for similar consultancy, whilst Serpentine Education received editorial advice on inclusive and accessible language for a publication.

Further repeat consultancy work increased DAO's profile in academic settings, led by Colin Hambrook. This included a presentation to social policy students at Northumbria University and a second presentation to the Anti-ableist Pedagogy Group at Liverpool Hope University. Colin also delivered a presentation to a network of producers to Without Walls and In the Mix sought support for their talent development programme, to be delivered in summer '23.

Free advice was provided to In With Forward, a Canadian organisation looking to develop online communities of disabled people. Surface Area received guidance on accessible recruitment, the All-Party Parliamentary Group for Creative Diversity talked with Trish about the barriers to informal education/career development and CVAN received advice from Colin and Jo on working with support workers.

Organisational Development:

Early in the year, we were excited to be awarded £100,500 from Arts Council England to improve DAO's capital infrastructure, vastly increasing the ambitions and scope of the website redevelopment. This multi-year programme will see us completely redesign the website, improve internal processes, and create an online gallery and accessible livestreaming platform. We ran competitive tender processes for a project manager and website developer, contracting Rowena Price and Surface Impression. Livestreaming equipment has been purchased, with development and practice sessions held in person. In Q4 the discovery phase began for the redevelopment of the main website.

We invested a significant amount of senior staff time towards completing the NPO 2023-26 application which included an 'additional ask' to employ a disabled curator and increase comms capacity. Success came with Arts Council England awarding an uplift worth a total of £146,492 per annum. Paul Hamlyn Foundation awarded Disability Arts Online £220,000 over 4 years, £60,000 more than the original grant request, in recognition of our impact in the sector. This was a huge boost and set the tone for fundraising in the year to come.

We identified internal communications as an area for improvement, becoming a focus in Q4 with sessions facilitated by Rowena Price. We instigated changes to help ease pressures on staff and improve the way we communicate with each

DAO (DisabilityArtsOnline) Limited
Report of the Trustees Continued
For the year ended 31 March 2023

other. We have switched to Slack for internal communications, enabling staff to 'switch off' from DAO when not at work in a way they couldn't with WhatsApp.

We added to plans for supporting the mental health of the team. This includes securing Mental Health First Aid training at the request of several team members and considering a part-subsidised package of counselling and coaching available on an as-needed basis.

This transitional year has continued to see Disability Arts Online make positive impacts on artists and audiences, continuing to grow our reputation and reach. Internally, the staff team has benefitted from dedicated time to reflect and develop communication and support structures that enable our diverse team to respond to the challenges inherent within our vital sector-changing work. This puts us in a strong position to continue that delivery into the next year and beyond.

FINANCIAL REVIEW

During the year, the total income received was £381,664 (2022 : £343,980) and total expenditure was £339,299 (2022 : £299,823).

At the end of the year unrestricted funds were £133,726 (2022 : £122,514) and restricted funds were £41,874 (2022 : £10,721).

Reserves

Disability Arts Online performed well financially, further building reserves in the year. The Trustees discussed the appropriate levels of free reserves to hold beyond the operational reserves policy and agreed free reserves could be used to meet any reasonable fundraising and income targets not met in 2023-24 to ensure charitable activity could go ahead without interruption.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation was incorporated on 20 April 2006 as a Company Limited by Guarantee, as defined by the Companies Act 2016, without a Share Capital and was registered as a charity on 11 October 2018. It is governed by its Articles of Association, under which each Member is required to contribute an amount not exceeding £1 towards the liabilities of the charitable Company in the event of it being wound up whilst they are Members or within one year of their ceasing to be Members.

Organisation Structure

The Trustees operate through a Board comprising of themselves, and with no voting rights the Executive Director. The Board is responsible for the overall governance of the charitable Company and guiding its strategic direction. Day-to-day operations are delegated to the Executive Director within a framework set out in approved policies and operational plans.

Risk Management

The major risks to which the charitable Company may be exposed, as identified by the Board, have been reviewed by staff and at meetings of the Board and systems have been established to mitigate those risks.

Recruitment and appointment of trustees

In accordance with the Articles of Association of the charitable Company, as a disability-led organisation 80% of the Trustees are required to identify as disabled.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	DAO (DisabilityArtsOnline) Limited
Charity registration number	1180274
Company registration number	05788574
Principal address	28 C/O Lighthouse 28 Kensington Street Brighton BN1 4AJ

DAO (DisabilityArtsOnline) Limited
Report of the Trustees Continued
For the year ended 31 March 2023

Trustees

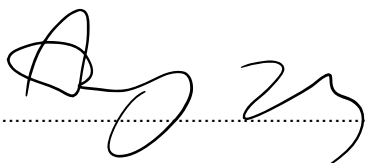
The trustees and officers serving during the year and since the year end were as follows:

Melissa Hinkle Hill
(Resigned: 31 March 2023)
Michelle Kopczyk
(Resigned: 02 September 2022)
Dennis Queen
Paul Wilshaw
Amy Zamarripa Solis - Chair
Stephanie Fuller
Eleanor Lisney
Elinor Morgan
Ailis Ni Riain

Independent examiners

Andrew M Wells FMAAT
Counterculture Partnership LLP
Unit 115 Ducie House
Ducie Street
Manchester
M1 2JW

Approved by the Board of Trustees and signed on its behalf by



..... 15th December 2023

Amy Zamarripa Solis - Chair

DAO (DisabilityArtsOnline) Limited
Independent Examiners Report to the Trustees
For the year ended 31 March 2023

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiners statement

Since the Charitable company'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 by virtue of my membership of Association of Accounting Technicians, which is one of the listed bodies.

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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



15th December 2023

.....
Andrew M Wells FMAAT
Counterculture Partnership LLP
Unit 115 Ducie House
Ducie Street
Manchester
M1 2JW

DAO (DisabilityArtsOnline) Limited
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Income and endowments from:					
Donations and legacies	2	133,643	137,073	270,716	172,275
Charitable activities	3	102,955	7,993	110,948	171,705
Total		236,598	145,066	381,664	343,980
Expenditure on:					
Charitable activities	4/5	(258,601)	(80,698)	(339,299)	(299,823)
Total		(258,601)	(80,698)	(339,299)	(299,823)
Transfers between funds		33,215	(33,215)	-	-
Net movement in funds		11,212	31,153	42,365	44,157
Reconciliation of funds					
Total funds brought forward		122,514	10,721	133,235	89,078
Total funds carried forward		133,726	41,874	175,600	133,235

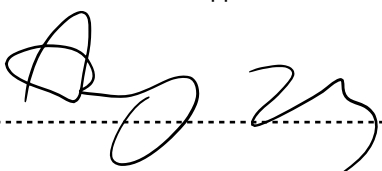
DAO (DisabilityArtsOnline) Limited
Statement of Financial Position
As at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	11	19,392	2,484
		19,392	2,484
Current assets			
Debtors	12	31,169	18,930
Cash at bank and in hand		193,511	232,884
		224,680	251,814
Creditors: amounts falling due within one year	13	(68,472)	(121,063)
Net current assets		156,208	130,751
Total assets less current liabilities		175,600	133,235
Net assets		175,600	133,235
The funds of the charity			
Restricted income funds	14	41,874	10,721
Unrestricted income funds	14	133,726	122,514
Total funds		175,600	133,235

For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



Amy Zamarripa Solis - Chair

15th December 2023

DAO (DisabilityArtsOnline) Limited
Notes to the Financial Statements
For the year ended 31 March 2023

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Companies Act 2006.

DAO (DisabilityArtsOnline) Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The financial statements are prepared, on a going concern basis, under the historical cost convention.

Statement of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charitable company is small.

Funds

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

Transfer of funds from restricted to unrestricted are to reimburse all or some of the full economic cost of running the project to Disability Arts Online including staffing and overheads.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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 settlement will be required and the amount of the obligation can be measured reliably.

All costs can be directly attributed to an expense category.

Taxation

As a registered charity, the company 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 company, and is therefore included in the relevant costs in the Statement of Financial Activities.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer equipment

25% Straight line

DAO (DisabilityArtsOnline) Limited
Notes to the Financial Statements Continued
For the year ended 31 March 2023

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2023	2022
	£	£	£	£
Donations received	303	-	303	9,893
Grants received	133,340	137,073	270,413	162,382
	133,643	137,073	270,716	172,275

Analysis of grants received

	2023	2022
	£	£
Arts Council	171,127	132,382
Creative Scotland	42,750	-
Edwin Morgan Trust	4,000	-
Esmee Fairbairn Foundation	27,500	30,000
Other Grants	25,036	-
	270,413	162,382

3. Income from charitable activities

	Unrestricted funds	Restricted funds	2023	2022
	£	£	£	£
<i>Championing Disability Arts & Culture</i>				
Income from charitable activities	102,955	7,993	110,948	171,705

4. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2023	2022
	£	£	£	£
Championing Disability Arts & Culture	210,206	80,698	290,904	257,363
Support costs	48,395	-	48,395	42,460
	258,601	80,698	339,299	299,823

DAO (DisabilityArtsOnline) Limited
Notes to the Financial Statements Continued
For the year ended 31 March 2023

5. Costs of charitable activities by activity type

	Activities undertaken directly £	Support costs £	2023 £	2022 £
Support costs				
Championing Disability Arts & Culture	290,904	48,395	339,299	299,823

6. Analysis of support costs

	2023 £	2022 £
Championing Disability Arts & Culture		
Office Costs	33,810	23,738
Advertising and Website Costs	6,114	5,036
Consulting	536	8,536
Staff Costs	6,135	2,246
Governance costs	1,800	2,904
	48,395	42,460

7. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of owned fixed assets	6,129	1,368
Accountancy fees	1,800	1,500
Staff pension contributions	3,408	3,092

DAO (DisabilityArtsOnline) Limited
Notes to the Financial Statements Continued
For the year ended 31 March 2023

8. Staff costs and emoluments

Total staff costs for the year ended 31 March 2023 were:

	2023	2022
	£	£
Salaries and wages	157,798	140,387
Social security costs	9,408	8,320
Pension costs	3,408	3,092
	170,614	151,799

No employee earned more than £60,000 during the year (2022: nil).

	2023	2022
Management and Editorial	7	6
	7	6

The total employee benefits including pension contributions of the key management personnel were £80,521 (2022:£74,625). Key management personnel include the CEO and Editor.

9. Trustee remuneration and related party transactions

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022:£nil).

Two trustees received payment for professional services in relation to social media totalling £170 (2022: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £nil (2022:£871).

There are no donations from related parties which are outside the normal course of the Charity's business and no restricted donations from related parties.

DAO (DisabilityArtsOnline) Limited
Notes to the Financial Statements Continued
For the year ended 31 March 2023

10. Comparative for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	2022 £
Income and endowments from:			
Donations and legacies	132,033	40,242	172,275
Charitable activities	55,367	116,338	171,705
Total	187,400	156,580	343,980
Expenditure on:			
Charitable activities	(207,600)	(92,223)	(299,823)
Total	(207,600)	(92,223)	(299,823)
Transfers between funds	55,115	(55,115)	-
Net movement in funds	34,915	9,242	44,157
Reconciliation of funds			
Total funds brought forward	87,599	1,479	89,078
Total funds carried forward	122,514	10,721	133,235

11. Tangible fixed assets

Cost or valuation	Fixtures and fittings £	Computer equipment £	Total £
At 01 April 2022	285	6,535	6,820
Additions	-	22,955	22,955
At 31 March 2023	285	29,490	29,775
Depreciation			
At 01 April 2022	115	4,221	4,336
Charge for year	14	6,033	6,047
At 31 March 2023	129	10,254	10,383
Net book values			
At 31 March 2023	156	19,236	19,392
At 31 March 2022	170	2,314	2,484

DAO (DisabilityArtsOnline) Limited
Notes to the Financial Statements Continued
For the year ended 31 March 2023

12. Debtors

	2023	2022
	£	£
Amounts due within one year:		
Trade debtors	30,449	18,245
Other debtors	720	685
	31,169	18,930

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	28,912	5,909
Other creditors	5,367	2,474
Accruals and deferred income	34,193	112,680
	68,472	121,063

14. Movement in funds

Unrestricted Funds

	Balance at 01/04/2022	Incoming resources	Outgoing resources	Transfers	Balance at 31/03/2023
	£	£	£	£	£
<i>Designated</i>					
Designated	-	-	-	12,000	12,000
<i>General</i>					
General	122,514	236,598	(258,601)	21,215	121,726
	122,514	236,598	(258,601)	33,215	133,726

Unrestricted Funds - Previous year

	Balance at 01/04/2021	Incoming resources	Outgoing resources	Transfers	Balance at 31/03/2022
	£	£	£	£	£
<i>Designated</i>					
<i>General</i>					
General	87,599	187,400	(207,600)	55,115	122,514
	87,599	187,400	(207,600)	55,115	122,514

DAO (DisabilityArtsOnline) Limited
Notes to the Financial Statements Continued
For the year ended 31 March 2023

Purpose of unrestricted Funds

Designated

General

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Restricted Funds

	Balance at 01/04/2022	Incoming resources	Outgoing resources	Transfers	Balance at 31/03/2023
	£	£	£	£	£
British Council	-	7,548	(771)	(4,000)	2,777
Diverse Critics	-	42,750	(16,991)	(2,400)	23,359
ACE Investment Principles Resources	-	31,821	(11,333)	(6,500)	13,988
Climate for (Ex)change	-	19,786	(13,115)	(6,671)	-
Disability in British Art	-	5,250	(2,619)	(881)	1,750
Onyx	-	37,911	(34,093)	(3,818)	-
Restricted	10,721	-	(1,776)	(8,945)	-
	10,721	145,066	(80,698)	(33,215)	41,874

Restricted Funds - Previous year

	Balance at 01/04/2021	Incoming resources	Outgoing resources	Transfers	Balance at 31/03/2022
	£	£	£	£	£
Restricted	1,479	156,580	(92,223)	(55,115)	10,721
	1,479	156,580	(92,223)	(55,115)	10,721

DAO (DisabilityArtsOnline) Limited
Notes to the Financial Statements Continued
For the year ended 31 March 2023

Purpose of restricted funds

Restricted

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

British Council

Collaboration to deliver Disability Arts International - Promoting the work of disabled artists and industry best practice to arts professionals internationally

Climate for (Ex)change

A British Council funded cultural exchange project between DAO, a UK disabled artist and an inclusive young people's festival in the north of Norway, involving young disabled Norwegians and Ukrainian refugees.

Disability in British Art

A British Art Network funded research group that investigates different ways in which disability is treated as a subject in British Art, and how to create an accessible curatorial language for understanding and interpreting disability representation in visual art, galleries and collections.

Diverse Critics

A Creative Scotland funded project to train and support a cohort of new critics from disabled and/or BPOC backgrounds.

Onyx

An Arts Council England funded pilot project to create a new creative collective of disabled artists who experience racism.

ACE Investment Principles Resources

A project to develop resources for our community about the Arts Council's Investment Principles.

15. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	2,613	105,601	108,214
<i>Designated</i>			
Designated	-	12,000	12,000
Restricted funds			
British Council	-	2,777	2,777
Diverse Critics	-	23,359	23,359
ACE Investment Principles Resources	16,779	-	16,779
Disability in British Art	-	1,750	1,750
Restricted	-	10,721	10,721
	19,392	156,208	175,600

DAO (DisabilityArtsOnline) Limited
Notes to the Financial Statements Continued
For the year ended 31 March 2023

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	2,484	120,030	122,514
<i>Designated</i>			
Restricted funds			
Restricted	-	10,721	10,721
	2,484	130,751	133,235