

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 2024

DAO (DisabilityArtsOnline) Limited
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DAO (DisabilityArtsOnline) Limited
Report of the Trustees
For the year ended 31 March 2024

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 2024. 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

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. It has since grown into a well-respected and valuable arts organisation led by disabled people with an 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 champion disability arts and culture by nurturing creativity, connection and critique.

Our aims are:

1. Creating space for critique and debate that shifts perceptions of quality, access and disability aesthetics whilst centring intersectional lived experience.
2. Developing sustainable working practices for DAO as an organisation and for freelance disabled creatives.
3. Increasing the profile of disability arts and culture, ensuring it is celebrated for its richness and diversity.
4. Opening up access to arts and culture, cultivating connection and belonging in the safe spaces we create.

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 2024

ACHIEVEMENTS AND PERFORMANCE

Significant activities

Introduction:

The year 2023-24 saw Disability Arts Online grow and consolidate its place in the arts and cultural sector. This first year of the new Arts Council England National Portfolio period and multi-year funding from Paul Hamlyn Foundation marked a time of financial stability. It became possible to grow Disability Arts Online, bringing more communications expertise at manager and assistant levels into the team. This enabled us to develop improved systems for communicating our offer, and, importantly, better understand how our audiences and stakeholders engage with our work.

We delivered a year-round programme of work including digital content and events, talent and sector development, achieving over half a million page views of our website. This included a highly successful creative programme including 5 events and 144 pieces of digital content across artforms, genres and themes. Our total audience increased to 301,309 in 2023-24, a 4% increase from the previous year.

Our talent

development programme continued to support disabled creatives with strategic support via webinars, letters of support, one-to-one advice sessions, and our associateships. Our sector development spanned small to large scale organisations to help create a more accessible and inclusive arts and culture sector.

An exciting and timely investment in our digital infrastructure meant that by March 2024 we were in the final stages of testing before the new Disability Arts Online website launch (May 2024). We made significant improvements to the indexing for enhanced search functionality, a complete overhaul of the taxonomy for better filters by tagging, a new resources' section and a new content management system in Wordpress Gutenberg. This meant that considerable staff capacity had to be allocated to working on the website within the year.

Creative Programme:

Across the Creative Programme our priorities were intersectional stories, environmental justice and sector change in the visual arts. We delivered 144 pieces of content, either commissioned or produced in-house, including 12 podcast episodes, 12 digital showcases of existing work, 107 pieces of thought-leadership including interviews, opinion pieces and reviews (both written and multimedia), 2 fortnight-long takeovers of DAO's website, 6 Instagram takeovers, and 5 events.

Some of our top reviews this year reflect our pivot to multimedia, with Richard Butchins giving a critical disability perspective on ostensibly mainstream' shows by Anselm Kiefer and Yayoi Kusama. Interview highlights included comic and TV quiz master, Paul Sinha talking about intersectional experiences with Andrew Williams and Maya Edwards speaking to multiple artists from supported studio Project Ability about their working processes. We showcased a variety of different creative practices. Associate Artist, Sasha Saben Callaghan's 'Breath. Blood. Bone.' collages are a particularly arresting example. Top opinion pieces included Bel Pye's manifesto for chronically ill writers and Ashokkumar D Mistry's 'Sofa Surfing the Art World', which explored feeling out of place within different identity groups.

The Disability and...Podcast continues to be a big hit with audiences, achieving a 22% increase in listens compared to last year. Paul Wilshaw's conversation with James Leadbitter, aka the Vacuum Cleaner, about mental health and Colin Hambrook's discussion with Jamie Hale, founder of CRIptic Arts, about innovative models for collaboration and support were standout episodes.

We hosted two website takeovers, firstly with Lauren La Rose who explored the history of colonialism through food. Secondly, AlanJames Burns looked at the intersections between climate and disability justice.

An audience member responding to our annual survey told us "The work that DAO does continues to be outstanding, so supportive of the arts sector and of disabled people, thank you so much for all you do."

Our events programme included two hybrid events, two digital events and an in-person event with Ellen Renton at Agitate Gallery in Edinburgh. Partners included Attenborough Arts Centre for Jas Singh's S A B O T A G E live performance event and Cathy Waller Company for an online film preview screening and panel discussion of their piece, 'You Are Also Us'. We hosted two DIBA events 'The Othered Other Stories', revealing disability narratives from the canon and 'Collecting, Curating and Interpretation - Benchmarking Best Practice'. One audience member said the latter was an "Excellent seminar... Very thought provoking and makes me want to improve our organisation to follow the best practice outlined today."

Talent development:

We continued to deliver a multi-faceted, responsive talent development aimed at supporting disabled creatives to develop their work and overcome barriers in the sector. We delivered 40 Artist Development Sessions to 33 creatives, 3 webinars for artists and the sector, 4 workshops and 5 one-to-one sessions for our 6 emerging writers in Scotland, blog hosting for 21

DAO (DisabilityArtsOnline) Limited
Report of the Trustees Continued
For the year ended 31 March 2024

people/projects and 3 peer discussion sessions, and 8 letters of support for disabled artists. Twenty-seven individuals were assisted to obtain support through Access to Work and we updated our guide. Five disabled creatives were given producing/promoting support for their projects, which included supporting events, applications and project blogs.

We also supported 3 DAO associates over the course of the year: Ellen Renton, Priya Mistry and Sasha Saben Callaghan. Previous associate, Ashokkumar Mistry delivered the Edward Rushton Lecture in Liverpool, December 2023. We supported audience engagement with the event.

Sector development:

We deliver sector development through consultancy, partnerships, resources and targeted projects. Our achievements this year include 11 organisations supported through paid consultancy work, 8 organisational partnerships working on projects or programmes, 6 organisations supported with free advice, and updating the Access to Work guide. DAO was invited to become a partner in Brighton University's AHRC-funded Telepresence Stage Project alongside CRIPtic Arts and Birds of Paradise Theatre Company. Through a continued operational alliance with British Council, we published toolkits and case studies from Europe Beyond Access.

Complementing our consultancy work, further extending our influence to create an accessible and inclusive sector, we completed our work to deliver films and thought leadership responding to Arts Council England's Investment Principles.

Organisational development:

In addition to the construction of the new website detailed in the introduction, DAO underwent significant development in the areas of staff recruitment, internal and external communications, and environmental policy work.

Internal development focussed on implementing a more robust structure for supporting internal communications and staff wellbeing. All staff now have communications preference documents in addition to Survive and Thrive' plans and access riders where appropriate. Subsidised counselling is available to staff alongside monthly listening circles designed to help the team check in with each other. This work has been recognised as showing sector leadership through an invitation to speak at the Arts Marketing Association Conference in July 2024.

We recruited a dedicated communications team (Communications Manager, Sarah Marie Mooney and Content and Communications Assistant Kate Stephens) with responsibility for Ambition and Quality, including the improvement of monitoring and evaluation processes and instigating a new Communications Strategy. The recruitment of the Finance and Admin Assistant towards the end of the year strengthened the team and increased capacity to update policies on a regular basis.

Our updated Environmental Policy balances the access needs of our community with our environmental responsibilities. It now also includes a commitment to net zero. For the first time, we are now communicating our carbon footprint publicly on our website with a new environmental dashboard which includes an easy-to-read, graphical version of our new policy.

New consultancy revenue streams were opened up through the development of Decode, our service delivered in partnership with Cathy Waller Company, which supports people in the arts and cultural sector to make use of Access to Work. We trained two new relationship managers to increase capacity and respond to demand.

We largely maintained diverse representation across the workforce and governance of the organisation. Ethnic diversity slightly reduced within the staff team within the recruitment process, although representation in younger age brackets increased. We aim to increase the ethnic diversity of the team once again by attracting more applicants in future recruitment. Our intersectional-led work has received excellent responses from the community.

FINANCIAL REVIEW

During the year, the total income received was £383,909 (2023: £381,664) and total expenditure was £335,676 (2023: £339,299).

At the end of the year unrestricted funds were £164,737 (2023 £133,726) and restricted funds were £59,096 (2023 £41,874).

Reserves

Disability Arts Online performed well financially, further building reserves in the year. The Trustees reviewed 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 2024-25 to ensure that charitable activity can go ahead without interruption.

DAO (DisabilityArtsOnline) Limited
Report of the Trustees Continued
For the year ended 31 March 2024

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

Trustees

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


Dennis Queen
Amy Zamarripa Solis
Stephanie Fuller
Eleanor Lisney
Elinor Morgan - Chair
Ailis Ni Riain
Heloise Beaton
(Appointed: 15 September 2023)
Simon Dell
Jonathan Harris
(Appointed: 15 September 2023)
Mike Layward
(Appointed: 15 September 2023)
Erin Pritchard
(Appointed: 15 September 2023)

DAO (DisabilityArtsOnline) Limited
Report of the Trustees Continued
For the year ended 31 March 2024

Independent examiner

Andrew M Wells FMAAT
Counterculture Partnership LLP
Bank Chambers, Main Street
Hawes
North Yorkshire
DL8 3QL

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



.....

Elinor Morgan - Chair

1812/24

DAO (DisabilityArtsOnline) Limited
Independent Examiners Report to the Trustees
For the year ended 31 March 2024

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024.

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.



.....
Andrew M Wells FMAAT
Counterculture Partnership LLP
Bank Chambers, Main Street
Hawes
North Yorkshire
DL8 3QL

19/12/24

DAO (DisabilityArtsOnline) Limited
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Income and endowments from:					
Donations and legacies	2	201,859	81,344	283,203	270,716
Charitable activities	3	86,813	13,893	100,706	110,948
Total		288,672	95,237	383,909	381,664
Expenditure on:					
Charitable activities	4/5	(297,608)	(38,068)	(335,676)	(339,299)
Total		(297,608)	(38,068)	(335,676)	(339,299)
Transfers between funds		39,947	(39,947)	-	-
Net movement in funds		31,011	17,222	48,233	42,365
Reconciliation of funds					
Total funds brought forward		133,726	41,874	175,600	133,235
Total funds carried forward		164,737	59,096	223,833	175,600


DAO (DisabilityArtsOnline) Limited
Statement of Financial Position
As at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	11	53,017	19,392
		53,017	19,392
Current assets			
Debtors	12	91,870	31,169
Cash at bank and in hand		124,856	193,511
		216,726	224,680
Creditors: amounts falling due within one year	13	(45,910)	(68,472)
Net current assets		170,816	156,208
Total assets less current liabilities		223,833	175,600
Net assets		223,833	175,600
The funds of the charity			
Restricted income funds	14	59,096	41,874
Unrestricted income funds	14	164,737	133,726
Total funds		223,833	175,600

For the year ended 31 March 2024 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:


 Elinor Morgan - Chair
 Trustee
 18/12/24

DAO (DisabilityArtsOnline) Limited
Notes to the Financial Statements
For the year ended 31 March 2024

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
Fixtures and fittings	25% Reducing balance

DAO (DisabilityArtsOnline) Limited
Notes to the Financial Statements Continued
For the year ended 31 March 2024

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2024	2023
	£	£	£	£
Donations received	367	-	367	303
Grants received	201,492	81,344	282,836	270,413
	201,859	81,344	283,203	270,716

Analysis of grants received

	2024	2023
	£	£
Arts Council	224,336	171,127
Creative Scotland	-	42,750
Edwin Morgan Trust	-	4,000
Esmee Fairbairn Foundation	-	27,500
Other Grants	-	25,036
Paul Hamlyn Foundation	55,000	-
Tate Gallery	3,500	-
	282,836	270,413

3. Income from charitable activities

	Unrestricted funds	Restricted funds	2024	2023
	£	£	£	£
<i>Championing Disability Arts & Culture</i>				
Income from charitable activities	86,813	13,893	100,706	110,948

4. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2024	2023
	£	£	£	£
Championing Disability Arts & Culture	262,556	24,961	287,517	290,904
Support costs	35,052	13,107	48,159	48,395
	297,608	38,068	335,676	339,299

DAO (DisabilityArtsOnline) Limited
Notes to the Financial Statements Continued
For the year ended 31 March 2024

5. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2024	2023
	£	£	£	£
Support costs				
Championing Disability Arts & Culture	287,517	48,159	335,676	339,299

6. Analysis of support costs

	2024	2023
	£	£
Championing Disability Arts & Culture		
Office Costs	7,176	33,810
Advertising and Website Costs	1,766	6,114
Consulting	25,195	536
Staff Costs	12,072	6,135
Governance costs	1,950	1,800
	48,159	48,395

7. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of owned fixed assets	11,744	6,129
Accountancy fees	1,800	1,800
Staff pension contributions	3,963	3,408

DAO (DisabilityArtsOnline) Limited
Notes to the Financial Statements Continued
For the year ended 31 March 2024

8. Staff costs and emoluments

Total staff costs for the year ended 31 March 2024 were:

	2024	2023
	£	£
Salaries and wages	192,873	157,798
Social security costs	13,003	9,408
Pension costs	3,963	3,408
	209,839	170,614

No employee earned more than £60,000 during the year (2023: nil).

The total employee benefits including pension contributions of the key management personnel were £86,565 (2023:£80,521). Key management personnel include the CEO and Editor.

	2024	2023
Management and Editorial	9	7
	9	7

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 (2023:£nil).

One trustee Eleanor Linsey was paid £100 for contribution to our podcast on 7 November 2023 (2023 :£170).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £nil (2023:£nil).

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 2024

10. Comparative for the Statement of Financial Activities

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

11. Tangible fixed assets

Cost or valuation	Fixtures and fittings £	Computer equipment £	Total £
At 01 April 2023	285	29,490	29,775
Additions	-	45,369	45,369
At 31 March 2024	285	74,859	75,144
Depreciation			
At 01 April 2023	129	10,254	10,383
Charge for year	19	11,725	11,744
At 31 March 2024	148	21,979	22,127
Net book values			
At 31 March 2024	137	52,880	53,017
At 31 March 2023	156	19,236	19,392

DAO (DisabilityArtsOnline) Limited
Notes to the Financial Statements Continued
For the year ended 31 March 2024

12. Debtors

	2024	2023
	£	£
Amounts due within one year:		
Trade debtors	91,850	30,449
Other debtors	20	720
	91,870	31,169

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	19,695	28,912
Other creditors	5,398	5,367
Accruals and deferred income	20,817	34,193
	45,910	68,472

14. Movement in funds

Unrestricted Funds

	Balance at 01/04/2023	Incoming resources	Outgoing resources	Transfers	Balance at 31/03/2024
	£	£	£	£	£
<i>Designated</i>					
Designated	12,000	-	-	-	12,000
<i>General</i>					
General	121,726	288,672	(297,608)	39,947	152,737
	133,726	288,672	(297,608)	39,947	164,737

Unrestricted Funds - Previous year

	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

DAO (DisabilityArtsOnline) Limited
Notes to the Financial Statements Continued
For the year ended 31 March 2024

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 01/04/2023	Incoming resources	Outgoing resources	Transfers	Balance at 31/03/2024
	£	£	£	£	£
British Council	2,777	13,143	(1,206)	(6,792)	7,922
Diverse Critics	23,359	750	(14,607)	(9,502)	-
ACE Capital Fund	-	67,141	(10,759)	(7,178)	49,204
ACE Investment Principles Resources	13,988	4,500	(8,216)	(10,272)	-
Disability in British Art	1,750	3,500	(3,280)	-	1,970
Onyx	-	6,203	-	(6,203)	-
	41,874	95,237	(38,068)	(39,947)	59,096

Restricted Funds - Previous year

	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

DAO (DisabilityArtsOnline) Limited
Notes to the Financial Statements Continued
For the year ended 31 March 2024

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.

ACE Capital Fund

An Arts Council Capital Fund project to renew DAO's digital infrastructure, including a new website, online gallery, events platform and livestreaming equipment.

DAO (DisabilityArtsOnline) Limited
Notes to the Financial Statements Continued
For the year ended 31 March 2024

15. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	3,842	148,924	152,766
<i>Designated</i>			
Designated	-	12,000	12,000
Restricted funds			
British Council	-	7,922	7,922
ACE Capital Fund	49,175	-	49,175
Disability in British Art	-	1,970	1,970
	53,017	170,816	223,833

Previous year

	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