

Company registration number

NI062234

Northern Ireland Charity Number

NIC100285

Photoworks North Limited

Report and Accounts

Year Ended

31 March 2024

Photoworks North Limited
Report and accounts
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Photoworks North Limited
Charity reference and administrative details

Company registration number
NI062234

Northern Ireland Charity Number
NIC100285

The board of directors (charity's trustees)

S Dodd
M Fenning
A Ihebom
L Kirkwood
K O'Neill
J Caldwell
R Marlow
M Healy
M Gill

Company Secretary
J Duncan

Registered office
Unit 6, 3-10 Bridge Street
Belfast
County Antrim
Northern Ireland
BT1 1LT

Accountants & independent examiners

Satori Accounting
Chartered Accountants
11 Orchard Business Park
Pennyburn Industrial Estate
Derry
Northern Ireland
BT48 0LU

Bankers

Ulster Bank Limited
140-142 Great Victoria Street
Belfast
Northern Ireland
BT2 7BU

Photoworks North Limited**Registered number: NI062234****Trustees' Annual Report**

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Structure, governance and management

The company is governed and managed by the board of directors. The directors who served the company throughout the period are shown on page 3, together with details of the registered office and other professional advisors.

The board of directors carry out their governance role throughout the year by way of meetings on a regular basis to review the performance of the company and to make decisions regarding the company's financial and operational matters. The directors govern the activities of the company in line with the objectives set out in the governing documents of the charity, namely the Memorandum and Articles of Association and the charity's constitution.

The day-to-day management of the charity is delegated to Mr J Duncan, who oversees all operational and financial matters on behalf of the board and reports directly to the board on all such matters.

Objectives and activities

The principal objectives and activities of the charity during the year continued to be:

- ♣ to publish the work of emerging photographers
- ♣ to contribute to contemporary photographic culture through critical writing
- ♣ to be a useful resource to those practicing and studying photography
- ♣ to attract new audiences for contemporary photography
- ♣ to encourage thinking about the world through photography

The charity is a charitable company limited by guarantee. It is governed by a memorandum and articles of association. The trustees have had regard to guidance issued by the Charities Commission of Northern Ireland on public benefit in carrying out their statutory duties in the governance of the charity.

Strategic report**Achievements and performance (including principal risks and uncertainties, development and key performance indicators)****Main achievements**

During this period, the charity produced four issues of the magazine. We continue to publish and distribute a magazine that has a solid track record built up over 32 years and over 113 issues that is critically respected with national and international distribution.

Photoworks North Limited**Registered number: NI062234****Trustees' Annual Report**

In addition we have produced two 16 page supplements to accompany the BA and MA phase of Source Graduate Photography online. These have been distributed with the magazine. We worked with over 50 University photography departments. We distribute the magazine to 70 art teachers who receive a cover letter connecting the content of each issue with the curriculum. With each issue we distributed free copies of Source to 34 Northern Ireland Libraries.

Alongside its print edition, Source magazine is also available as a digital Edition. Four Digital editions of the magazine have been published. In 2023 all back issues have been scanned and made available to digital subscribers. The Source Website has over 5,000 pages of content, which is free to access as an educational resource.

We published and distributed a sign-up monthly email newsletter produced in-house as part of our editorial outputs. Source Social Media was used to distribute relevant photography news and opportunities as an access point to National and International photography culture.

Performance indicators

- (1) Monitor and evaluate sales and subscription figures from distributors and our in-house subscription data bases.
- (2) Web statistics Google Analytics, Native Stats, Twitter Analytics, Facebook Insights and E-Newsletter (Emma) Stats.
- (3) Income from sales and subscriptions, Graduate Photography Online and advertising in the magazine.

Risks

Our key risks are as follows:

- reduction in funding from one of our three core funders
- a shift of audiences from print to online with loss of sales and subscription revenue
- closure of retail outlets and a resulting loss of sales income

The directors are satisfied that the performance of the company during the year, in terms of both financial and operational results, is in line with the charity's constitution and key objectives. Adapting to changes and opportunities presented by new technology and the changing landscape of publishing the organisation is now very much a cross platform publisher producing additional material for its Youtube channel, social media outlets and e-newsletters. This allows the public a greater number of ways to engage with our outputs. The print issue remains at the core of all our activities with material from that appearing in digital formats and our website.

Photoworks North Limited**Registered number: NI062234****Trustees' Annual Report****Financial review (including reserves policy)**

The net expenditure for the year was £18,932 (31 Mar 2023 – net income £4,205). The deficit for the year will be deducted from funds brought forward. Total funds at the year-end date was £54,869 and consisted of designated funds of £38,319, unrestricted funds of £1,546 and restricted funds of £14,824.

The directors have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 6 months of total costs. Total expenditure for the year ended 31 March 2024 was £166,335 and therefore the target is £83,167 in general unrestricted funds. The reserves are needed to meet the working capital requirements of the charity and the directors are confident that at this level they would be able to continue the current activities of the charity while negotiating continuation funding. The present level of liquid reserves available to the charity are £38,319 which is below this target level, and the strategy is to increase reserves through planned operating surpluses. The directors will continue to review the level of unrestricted reserves required.

Plans for future periods

There are no significant changes planned for the forthcoming year. The trustees will continue to govern the charity in line with the constitution in order to achieve the objectives noted above.

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

K Connell	<i>resigned 2 August 2023</i>
S Dodd	
M Fenning	
A Ihebom	
L Kirkwood	
K O'Neill	
J Caldwell	
R Marlow	
M Healy	<i>appointed 19 October 2023</i>
M Gill	<i>appointed 9 October 2023</i>

Photoworks North Limited**Registered number: NI062234****Trustees' Annual Report****Trustees' responsibilities**

The trustees' are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- ♣ select suitable accounting policies and then apply them consistently;
- ♣ make judgements and estimates that are reasonable and prudent;
- ♣ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees' are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company exemptions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the Board

J Duncan
03/05/2024 12:23:54

John Duncan

J Duncan
Company Secretary

7 May 2024

Independent Examiner's Report To The Members of Photoworks North Limited Year Ended 31 March 2024

Respective responsibilities of charity trustees and examiner

As charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

S Accounting
06/05/2024 16:34:11

Satori Accounting

**Satori Accounting
Chartered Accountants**

**11 Orchard Business Park
Pennyburn Industrial Estate
Derry
BT48 0LU**

7 May 2024

Photoworks North Limited
Statement of Financial Activities
for the year ended 31 March 2024

	Notes	Designated £	Unrestricted £	Restricted £	2024 £	2023 £
Income and endowments from:						
Charitable activities	4	-	46,993	100,410	147,403	147,041
Total income		-	46,993	100,410	147,403	147,041
Expenditure on:						
Charitable activities	5	-	58,663	100,410	159,073	142,525
Governance costs	6	-	7,262	-	7,262	311
Total expenditure		-	65,925	100,410	166,335	142,836
Net (expenditure) / income		-	(18,932)	-	(18,932)	4,205
Reconciliation of funds:						
Total funds brought forward		64,837	5,421	3,363	73,621	69,416
Transfer between funds		(26,518)	15,057	11,461	-	-
Total funds carried forward		38,319	1,546	14,824	54,689	73,621

All income and expenditure derive from continuing activities

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

Photoworks North Limited
Balance Sheet
as at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	7	546	938
		<u>546</u>	<u>938</u>
Current assets			
Stocks		1,000	1,000
Debtors	8	24,803	3,256
Cash at bank and in hand		38,319	78,271
		<u>64,122</u>	<u>82,527</u>
Creditors: amounts falling due within one year	9	(9,979)	(9,844)
Net current assets		<u>54,143</u>	<u>72,683</u>
Total assets less current liabilities		<u>54,689</u>	<u>73,621</u>
Charity funds	12		
Designated	13	38,319	64,837
Unrestricted	13	1,546	5,421
Restricted	13	14,824	3,363
Total charity funds		<u>54,689</u>	<u>73,621</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 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)".

The directors confirm that:

- (i) 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;
- (ii) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- (iii) the directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts;
- (iv) These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

These financial statements were approved by the directors and authorised for issue on 7 May 2024 and are signed on their behalf by:

L Kirkwood
06/05/2024 11:19:30

Leah Kirkwood

L Kirkwood
Director

J Caldwell
03/05/2024 15:54:19

Jessica Caldwell

J Caldwell
Director

Photoworks North Limited
Notes to the Accounts
for the year ended 31 March 2024

1 Accounting policies

(i) General information and basis of preparation

Photoworks North Limited is a charitable company limited by guarantee registered in Northern Ireland. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are:

- ♣ to publish the work of emerging photographers
- ♣ to contribute to contemporary photographic culture through critical writing
- ♣ to be a useful resource to those practicing and studying photography
- ♣ to attract new audiences for contemporary photography
- ♣ to encourage thinking about the world through photography

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2008, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements have been prepared to give a 'true and fair' view.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(ii) Tangible fixed assets and depreciation

Tangible fixed assets are initially measured at historical cost. Depreciation has been provided at the following rates in order to write off their assets over their estimated useful life

Equipment - 25% straight line

(iii) Income resources

Incoming resources from generated funds consists of income from fees and services generated by the charity from its main charitable activities. All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Incoming resources from charitable activities consists of grants received from various funding bodies to assist the charity in achieving its objectives. Grants of this nature are recognized in the Statement of Financial Activities when the charity is legally entitled to the income and all preconditions for receipt of the funds have been met.

Photoworks North Limited
Notes to the Accounts
for the year ended 31 March 2024

(iv) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Staff costs have been allocated on the basis of time spent on each of the main activities of the charity, which are:

- ♣ Charitable activities (those activities associated with the charity's objects)
- ♣ Governance costs (management and administration of the charity)

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(v) Fund accounting

Incoming resources of the company which are provided for a specific purpose, together with the resources expended to which they relate, form part of the restricted funds of the charity. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Incoming resources which are generated by the charity's own efforts or provided with no specific preconditions, together with the resources expended to which they relate, are disclosed as part of the unrestricted funds of the charity. Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

(vi) Stock

Stock has been valued by the trustees at the lower of cost and net realisable value, on a FIFO basis. Stock consists of back issues of magazines produced by the charity and other photographic material and literature.

(vii) Debtors and creditors receivable/ payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure

(viii) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Generated Funds:				
Magazine sales	2,538	-	2,538	1,403
Advertising revenue	4,559	-	4,559	8,612
Subscriptions	22,999	-	22,999	20,713
Back issue sales	925	-	925	1,061
Graduate photography	15,972	-	15,972	12,296
Other revenue	-	-	-	359
Funding:				
Arts Council of NI - core and programme	-	35,987	35,987	44,984
The Arts Council (Ireland) - visual arts	-	30,927	30,927	23,913
Department of Communities	-	21,715	21,715	21,919
Belfast City Council	-	11,781	11,781	11,781
			-	-
	46,993	100,410	147,403	147,041

Photoworks North Limited
Notes to the Accounts
for the year ended 31 March 2024

3 Expenditure on charitable activities	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Audience development	1,108	-	1,108	-
Design fees	-	-	-	-
<u>Personnel & people:</u>				
Editors fees	10,796	24,628	35,424	49,335
Web editor fees	16,356	-	16,356	13,294
Writers fees	-	14,274	14,274	15,608
Artists fees	939	-	939	326
Administration salaries	7,364	12,004	19,368	30,646
Pension costs	1,197	-	1,197	1,360
Staff training	-	-	-	420
Salaries	-	34,704	34,704	-
<u>Direct magazine costs:</u>				
Magazine printing costs	-	13,943	13,943	11,009
Distribution costs	5,075	-	5,075	4,795
Digital distribution fees	4,863	-	4,863	2,611
Web hosting costs	-	-	-	1,992
<u>Other running costs:</u>				
Rent and rates	4,083	857	4,940	4,528
Heat, light and power	142	-	142	469
Insurance	1,209	-	1,209	1,081
Telephone and internet	834	-	834	601
Postage	2,797	-	2,797	2,568
Office printing & stationery	339	-	339	157
IT, software and consumables	189	-	189	-
Books	186	-	186	-
Repro fees	20	-	20	218
Travel, subsistence and hospitality	606	-	606	318
General expenses	169	-	169	127
Depreciation	391	-	391	1,062
	-	-	-	-
	58,663	100,410	159,073	142,525

4 Governance costs	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Accountancy fees	3,755	-	3,755	1,830
Bank charges	833	-	833	352
Exchange losses / (gains)	2,674	-	2,674	(1,871)
	7,262	-	7,262	311

5 Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examination fee of £700 (2023 - £700) and accountancy fees of £3055 (2023 - £1,130).

6 Trustees and key management remuneration and expenses

The trustees neither received nor waived any remuneration during the year, nor did the trustees have any expenses reimbursed during the year.

Mr J Duncan, who is the manager of the charity and company secretary, was paid £26,971 in respect of editors' fees during the year ended 31 March 2024.

Photoworks North Limited
Notes to the Accounts
for the year ended 31 March 2024

7 Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 April 2023	17,897	17,897
Additions	-	-
At 31 March 2024	<u>17,897</u>	<u>17,897</u>
Depreciation		
At 1 April 2023	16,959	16,959
Charge for the year	<u>392</u>	<u>392</u>
At 31 March 2024	<u>17,351</u>	<u>17,351</u>
Net book value		
At 31 March 2024	<u>546</u>	<u>546</u>
At 31 March 2023	<u>938</u>	<u>938</u>

8 Debtors

	2024 £	2023 £
Funding debtors	24,802	-
Advertising and magazine debtors	<u>-</u>	<u>3,256</u>
	<u>24,802</u>	<u>3,256</u>

9 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>9,980</u>	<u>9,844</u>
	<u>9,980</u>	<u>9,844</u>

10 Related party transactions

There were no transactions with related parties during the year which require disclosure in the financial statements other than editors fees as disclosed at note 6.

11 Tax status

The company is a registered charity for tax purposes (Northern Ireland charity number NIC 100285 and is exempt from corporation tax on any income or capital gains arising.

12 Company limited by guarantee

The company is limited by guarantee and, therefore, there is no issued share capital.

Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up during a period in which they are still a member of the company, including a period of one year from the date that they ceased to be a member, providing the debts were incurred during their period as a member of the company or the debt relates to costs and expenses of a winding up.

The liability of each member in such circumstances is limited to £1.

Photoworks North Limited
Notes to the Accounts
for the year ended 31 March 2024

13 Funds

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Funds brought forward	64,837	5,421	3,363	73,621	69,416
Net (expenditure) / income	-	(18,932)		(18,932)	4,205
Funds available before transfers	64,837	(13,511)	3,363	54,689	73,621
Transfers between funds	(26,518)	15,057	11,461	-	
Funds carried forward	38,319	1,546	14,824	54,689	73,621

Description of funds:

(a) Restricted funds

Restricted funds consist of incoming resources which are provided for a specific purpose, together with the resources expended to which they relate. These consist of support from funders for the magazine production.

(b) Unrestricted funds

General unrestricted funds consist of incoming resources which are generated by the charity's own efforts or provided with no specific preconditions, together with the resources expended to which they relate. These usually consist of monies generated from various revenue streams from magazine sales, subscriptions, advertising and graduate photography.

(c) Designated funds

Designated funds are incoming resources which are unrestricted in their nature but which have been designated by the charity to be used for a particular purpose or expended based on its own internal budgeting system.

As part of good governance and proper financial management of the charity, the board have designated funds of £38,319 towards future operating costs and to meet the charity's legal obligations in the event that funding streams are not sufficient to cover such costs. Designated funds at the year-end includes:

Website and magazine redesign / deployment	9,000
Salaries including redundancies	25,038
Other contractual obligations	4,281
	38,319

14 Analysis of net assets between funds

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£
Fixed assets	-	546	-	546
Stock	-	1,000	-	1,000
Debtors	-	-	24,803	24,803
Cash at bank	38,319	-	-	38,319
Current liabilities	-	-	(9,979)	(9,979)
Total	38,319	1,546	14,824	54,689



This Document has been Signed with a **secure electronic signature** via E-Sign.

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Document Signers

Scan/Click the QR Code to view signature information

Name	<u>Leah Kirkwood</u>
Email	lkirkwood3@hotmail.co.uk
Status	SIGNED at Mon, 06 May 2024 11:19:30 BST(+0100)
Signature Fingerprint	f7474c04-8422-4f7b-8aa2-7921e62f97aa



Name	<u>Jessica Caldwell</u>
Email	jcjmar@gmail.com
Status	SIGNED at Fri, 03 May 2024 15:54:19 BST(+0100)
Signature Fingerprint	756ec54a-be01-46d2-b126-b8e213f0b78f



Name	<u>John Duncan</u>
Email	john@source.ie
Status	SIGNED at Fri, 03 May 2024 12:23:54 BST(+0100)
Signature Fingerprint	cc22f1e1-6d11-494c-b282-93bf434f0be9



Name	<u>Kieran Phelan</u>
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Signature Fingerprint	6549d4c9-e259-4186-b40e-432f48872675



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Mon, 06 May 2024 11:19:31	Leah Kirkwood Signed the Document (IP: 86.141.171.247)
Fri, 03 May 2024 15:54:20	Jessica Caldwell Signed the Document (IP: 86.30.244.74)
Fri, 03 May 2024 12:23:54	John Duncan Signed the Document (IP: 86.179.70.208)

