

Charity registration number NIC101588

Company registration number NI051776 (Northern Ireland)

ARTS & DISABILITY FORUM
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

ARTS & DISABILITY FORUM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Fitzsimons Ms C Smyth Ms A E Egnor Ms L C McIlvanna Ms I Obrolchain Carmody Ms M C Bacon Ms T Carlisle Mr R D Woodcock
Charity number	NIC101588
Company number	NI051776
Registered office	Third Floor 109-113 Royal Avenue Belfast BT1 1FF
Independent examiner	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ
Bankers	Danske Bank Donegall Square West Belfast BT1 6JS
Solicitors	O'Reilly Stewart Solicitors 75-77 May Street Belfast BT1 3JL

ARTS & DISABILITY FORUM

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ARTS & DISABILITY FORUM

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the company's Articles of Association, 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)" (effective 1 January 2019).

Objectives and activities

The objects for which the charity is established are to:

Provide an organisation led by disabled people to increase opportunities for disabled people to engage with the arts in Northern Ireland and in the Republic of Ireland, working on a pan-disability basis.

Ancillary to this object, is to provide formal and informal learning opportunities, training information, support, that:

(i) Enhance both the extent and quality of:

- The experience that disabled people have of the arts;
- The work produced by disabled artists;
- The public's experience of art created or presented by disabled artists;
- Arts organisations' understanding of the needs and desires of disabled people (as arts consumers and practitioners);
- Showcase of excellence in art by disabled people
- Collaborative working in pursuit of these aims.

(ii) Promote use of arts by disabled people in support of initiatives aimed at enhancing the wellbeing of disabled people and as approved by the Board.

The charity works collaboratively with arts funders, disabled, neurodiverse and D/deaf artists, arts companies, community groups, equality organisations, ethnic minority groups, LGBTQ groups and the mainstream arts sector, aiming to increase the quality and quantity of opportunities for D/deaf, disabled and Neurodiverse people to participate in arts and culture on their own terms.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the company should undertake.

Achievements and performance

The organisation formerly known as Arts & Disability Forum ((ADF) has successfully rebranded and operates under the new working name of the University of Atypical (UofA).

UofA is a charity led by D/deaf, disabled and Neurodiverse people to empower people of all ages; working collaboratively with artists and arts sector organisations to create positive change. The vision is of a genuinely inclusive artistic environment where D/deaf, disabled and Neurodiverse people can be involved in the arts in any way they choose.

The work of the Charity brings about:

- increased access and representation in arts by D/deaf, disabled and Neurodiverse people;
- enhanced skills for D/deaf, disabled and Neurodiverse people;
- increased well being from social connections; and
- greater societal acceptance and celebration of diversity

ARTS & DISABILITY FORUM

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

During the year to March 2023, we continued to develop our blended delivery methods to engage with participants and audiences online. The legacy and consequences of Covid continued to impact on some programmed activities due to the reticence of many disabled participants and audiences to return to live events as they were considered clinically vulnerable disabled people and still at high risk.

Core practical and financial support was sustained during 2022-23 with **d/Deaf and Disabled Artists Support Funds (DDASF)**: DDASF awarded grants to 20 recipients; to support d/Deaf, Disabled and Neurodiverse artists as many continue to experience difficulty to generate income as galleries, theatres, education and outreach events work through the knock on impacts of Covid and cost of living hardship across the sector.

UofA also provided practical training for a team of volunteers engaged in Gallery openings, Digital Horizon Masterclasses and Erasmus+ Programme Diversity Training by Rainbow Project - with a focus on gender and sexual orientation in January 2023; further training for volunteers was offered including Online BSL sessions with Paula Clarke

Bounce Arts Festival in October 2022; programmed events in Belfast Derry City and Strabane District Council and Fermanagh and Omagh District Council. The festival launch featured guest speakers from ACNI CEO, Roisin McDonagh, Head of Arts Branch at DfC, John Ball, and the Lord Mayor of Belfast. Highlights of the 2022 signature project was the showcasing of work created by D/deaf, Disabled and Neurodiverse artists who were recipients of the Chris Ledger Legacy Awards: Ruth McGinley, Johnny McAlister, Shiro Mayasuma, and Larry MacAree. Larry's exhibition was the main visual arts event at the Bounce 2022. Larry used this as the platform to release his autobiography. Bounce also featured work by former recipients of d/Deaf, Disabled Artists Support Funded by ACNI and DfC. The Venue partner for 2022 was Crescent Arts Centre. Again it was noted the impact of the cost of living crisis and artists' ability to create work to generate income. Alongside cost-of- living impacts on audiences and the sector's ability to generate box office income. Informed strategic pricing of events to be free or donate as affordable.

The annual programme of high quality exhibitions at **Atypical Gallery**; also featured work produced by recipients of DDASF awards. *All these songs are about dying* a series of new works by Stuart Calvin. *'Still Livin'* by Larry MacAree a recipient of a Chris Ledger Award and is the first learning disabled artist to receive a major award from University of Atypical. There was an exhibition of work created by Urban Survival Kits workshops participants from Germany, Poland and Northern Ireland. Other exhibitions, outside of the Atypical Gallery included support for Irish artist Sinead O'Donnell with her performance, "Tairsearch" a collaboration between Sinead, Selina Bonelli from England, and Marta Bosowska from Poland. The performance took place in writers square and UofA supported artists on accessibility features for the project video.

Amy Milnes was a recipient of the UofA **Graduate Award**: a package of finance and practical support. Funding to continue arts practice and mentoring by renowned artists.

The extended delivery of the Fy21-22 **BSL class** into this period enabled participants to complete the course. Six of the seven participants completed the course successfully progressing to level one accreditation. Additional rollout of online classes were programmed over 6 weeks for 12 participants as part of core Arts sectoral support.

Digital Horizons funded by the Santander Foundation continued as part of our flagship three year digitalization and finance management support initiative. During the year the Digital Innovation Award went to artist Stuart Robinson. A series of masterclasses were programmed including Porcelain Delaney's launch event at Bounce Arts Festival. Followed by a sequence of innovation activities including Grace Fairleys digital animation. Five new Masterclass submissions were selected for delivery in the finance period 2023/24.

Equality and Access Standards Initiative (EASI). Regarded as the sector's equality, access, and inclusion initiative. During the year a resource database of access providers was developed, alongside disability / access themes workshops for venue participants working to achieve EASI accreditation.

ARTS & DISABILITY FORUM

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

The **Drawing Rooms Project** focuses on older residents of care/nursing homes in Belfast. Workshops facilitated by artists David Dunlop and Paul Moore continued to explore new technologies to assist older people create drawings. Some of aspects of the project were deferred due to issues around live activity and concerns around new covid variants. The project was brought to fruition in 2022 with participants from the NOW group, disabled adults, rather than nursing/ care homes residents as there was still a reticence about engaging in activities where carers continue to be concerned about covid infection levels.

During 2022- 23 EU Programming included **Urban Survival Kits** (as Lead Partner on the EU Erasmus + funded project with four European partners. We hosted five days of workshops at the Crescent Arts centre and Ulster Museum for delegates from Belfast, Germany and Poland with delegates attending online from Croatia and Turkey. The exhibition of work created during the workshops was programmed at Atypical Gallery in August 2022. Succeeded by the finale series of workshops and exhibition programmed for March / April 2023.

Body Shining Project is led by partners in Italy and involving four EU nations. to explore body shaming and bullying experienced by young disabled people. During the year we delivered a series of workshops in Belfast, project staff attended the transnational partnership meeting in Italy.

CRAFT:IN with partners in Croatia. explored commercial opportunities for crafts produced by disabled people This EU Project was completed in 2022.

The UofA **Social Narrative Video** service continue to support disabled audiences access arts venues: by taking a virtual walk through of the venue, offering advice from buying tickets, to using facilities. Using customised captions, voiceover sign language features (Irish and British) to enhance accessibility for a range of potential patrons. During the year we customised a self-funded service for arts venues in Belfast as well as a number of heritage venues across Northern Ireland which were funded by Thrive through funding from National Heritage Lottery Fund.

Newcomer Project: UofA in partnership with QUB and the University of Frazer Valley in British Columbia, Canada on a project involving newcomer / migrant women living in rural areas of Northern Ireland. The photovoice project culminated with exhibitions in Canada and Belfast and Canada in October 2022 at the Canada Room, QUB and at the Atypical Gallery .UofA produced the project documentary and website.

International Residency for d/Deaf, disabled and neurodiverse artists: UofA working with partners in Germany and England to research a model of best practice for residencies for d/Deaf, disabled and neurodiverse artists. Artist Stuart Calvin and Flax art studio Manager, Gail Prentice, represented UofA on the research site visit in Berlin. The project is being devised to meet a defined access requirements for many disabled artists who are often excluded from taking part in international residencies. This project continues to explore new approaches to accessibility with partners Coven in Berlin, Videolabs in Brighton, and Flax art studios in Belfast.

Ledger Studio was introduced in 2022 as a new initiative which was much needed as a resource for d/Deaf, disabled and neurodiverse audiences and artists. Moving forward into the next financial period, UofA will focus on the development of Ledger studio as a sectoral resource and can anticipate the potential to augment income generation to support the wider programming and overhead costs.

ARTS & DISABILITY FORUM

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Financial review

Strengthening financial position and procedures remain a priority. The charity continues to work closely with GMcG Chartered Accountants on payroll admin and the production of financial statements for the 2022-23 financial year.

Results for the year are set out in detail on pages 8 to 25. The charity returned net income for the year of £17,313 (2022 - net expenditure of £20,660).

At 31 March 2023, the total funds of the charity amounted to £110,146 comprising restricted funds of £48,431 and unrestricted funds of £61,715.

Trustees rely on the unrestricted fund balance; considered to be essential to provide sufficient funds to cover unforeseen costs and fulfill legal obligations of the charity if current levels of income are not maintained.

For 2022-23 the principal funder was the Arts Council of Northern Ireland, with core and programming grants from exchequer and lottery funds, and Belfast City Council, Multi Annual funded programme. Arts Council of Northern Ireland also sustained funding to operate the d/Deaf and Disabled artists Support Fund and small equipment grant from the Health and Safety Capital Programme to assist arts organisations reopen creative spaces safely post Covid period.

There were similar additional support made available to assist cost of living impacts from Santander and Halifax Foundations.

Risk Management

Risk management is addressed within the UofA Risk Management Strategy. The organisation has also established systems to mitigate significant risks to potential business and operational risks which the charity may face. Senior staff supported by Directors continue to review the major risks which the charity faces and believe that maintaining unrestricted reserves at the required levels to finance working capital and continue the charity's activities on a short-term basis, combined with annual review of the controls over key financial systems, will sustain resources for adverse conditions. In the current period of economic turbulence, the directors remain focused on the need to diversify income streams. Exploring additional funding and business opportunities for unrestricted earned income.

Plans for future periods

Moving forward the priority is to develop the blended approach to programme delivery which embeds health and safety measures, with disabled people in mind, which build on access measures put in place during the pandemic. The organisation will continue to focus on generating service revenues generated via Social Narrative Video productions, to augment income and to sustain core artistic programming which will extend reach to those within the community that continue to shield.

Programming budgets will reflect this combination of online and offline activity going forward, with a reduced number of Atypical Gallery shows of longer durations). Bounce Arts festival 2023 will also feature enhanced regional rollout across online and offline platforms.

Staffing updates:

The core staff team will sustain funding relationships, alongside the priority to diversify income streams across public sector contracts, corporate sponsorship, increased trusts and foundation grants. Plans for 2023 include recruiting new posts supported by funding from Belfast City Council Capacity Programme; whilst extending freelance contracts for Administration and Marketing roles to support the development of service income generation.

ARTS & DISABILITY FORUM

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

The Arts and Disability Forum / University of Atypical (working name) is a company limited by guarantee and is a registered charity. The Charity is established under a memorandum of association which outlines core objectives and power. The charity is governed by a voluntary board of Directors who operate in accordance with the Articles of Association.

Collectively board members are proficient in core governance skills: HR, accountancy, specialist areas of disability arts, marketing and product development, online education methodologies, access consultancy and disability rights.

The board consists of between four and fifteen directors. The Board can pass an ordinary resolution to appoint new Trustees. To address any skills gap the organization continue to liaise with external partners such as Arts and Business to attract new Trustees. Formal recruitment to the board is carried out in accordance with the Articles of Association.

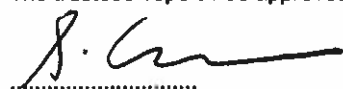
University of Atypical was a recipient of the Good Governance and Leadership award by Volunteer Now/C03 in 2022. During the year the day to day running of the organisation is designated to Chief Executive Damien Coyle. Re-delegation of some core aspects of the former CEO's responsibilities were re-designated to Business Support Manager Edel Murphy. Both senior Manager posts are supported by Chairman Sean Fitzsimmons.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

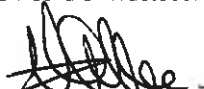
Mr S Fitzsimmons
Ms C Smyth
Ms A E Egner
Ms L C McIlvanna
Ms I Obrolchain Carmody
Ms M C Bacon
Ms T Carlisle
Mr R D Woodcock

The report of the directors has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

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



Mr S Fitzsimmons
Director



Date: 30/11/2023

ARTS & DISABILITY FORUM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ARTS & DISABILITY FORUM

I report to the trustees on my examination of the financial statements of Arts & Disability Forum (the company) for the year ended 31 March 2023.

Responsibilities and basis of report

As the 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 requirements of 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 (Northern Ireland) 2008;
- 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 includes 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) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act;
- (2) the financial statements do not accord with those records; or
- (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.

ARTS & DISABILITY FORUM

INDEPENDENT EXAMINER'S REPORT (CONTINUED) TO THE TRUSTEES OF ARTS & DISABILITY FORUM

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountants Ireland which is one of the listed bodies.

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.



MR NIGEL MOORE FCA

GMcG BELFAST

Alfred House
19 Alfred Street
Belfast
BT2 8EQ

Dated: 1 December 2023

ARTS & DISABILITY FORUM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
<u>Income and endowments from:</u>							
Donations and legacies	2	15,000	-	15,000	-	-	-
Charitable activities	3	-	340,251	340,251	-	412,643	412,643
Other trading activities	4	92	1,100	1,192	1,000	1,008	2,008
Investments	5	95	299	394	153	9	162
Other income	6	30,396	2,070	32,466	5,996	2,503	8,499
Total income		45,583	343,720	389,303	7,149	416,163	423,312
<u>Expenditure on:</u>							
Charitable activities	7	54,155	317,835	371,990	3,818	440,154	443,972
Net (outgoing)/incoming resources before transfers		(8,572)	25,885	17,313	3,331	(23,991)	(20,660)
Gross transfers between funds		5,013	(5,013)	-	-	-	-
Net (expenditure)/income for the year/							
Net movement in funds		(3,559)	20,872	17,313	3,331	(23,991)	(20,660)
Fund balances at 1 April 2022		65,274	27,559	92,833	61,943	51,550	113,493
Fund balances at 31 March 2023		61,715	48,431	110,146	65,274	27,559	92,833

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ARTS & DISABILITY FORUM

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		27,436		29,075
Current assets					
Debtors	13	17,449		51,735	
Cash at bank and in hand		212,013		124,820	
		<u>229,462</u>		<u>176,555</u>	
Creditors: amounts falling due within one year	14	<u>(109,252)</u>		<u>(75,297)</u>	
Net current assets			120,210		101,258
Total assets less current liabilities			147,646		130,333
Creditors: amounts falling due after more than one year	15		(37,500)		(37,500)
Net assets			<u>110,146</u>		<u>92,833</u>

ARTS & DISABILITY FORUM

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Income funds					
Restricted funds	17		48,431		27,559
Unrestricted funds			61,715		65,274
			<u>110,146</u>		<u>92,833</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023. No members have required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 30/11/2023



Mr S Fitzsimons
Trustee



Ms T Carlisle
Trustee

Company registration number NI051776

ARTS & DISABILITY FORUM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Arts & Disability Forum is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Third Floor, 109-113 Royal Avenue, Belfast, BT1 1FF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the company's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The company is a Public Benefit Entity as defined by FRS 102.

The company has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Incoming resources

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

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

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

ARTS & DISABILITY FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.5 Resources expended

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

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

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

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

1.6 Tangible fixed assets

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

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

Fixtures and fittings	25% per annum reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

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

ARTS & DISABILITY FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

ARTS & DISABILITY FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

2 Donations and legacies

	Unrestricted funds	Total
	2023 £	2022 £
Santander cost of living grant	15,000	-

ARTS & DISABILITY FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Charitable activities

	Gallery & General 2023 £	Bounce Arts Festival 2023 £	Total 2023 £	Gallery & General 2022 £	iDA Grant Scheme 2022 £	Bounce Arts Festival 2022 £	Total 2022 £
Performance related grants	353,263	8,500	361,763	469,399	25,000	12,000	506,399
Less: deferred income	(21,512)	-	(21,512)	(93,756)	-	-	(93,756)
	<u>331,751</u>	<u>8,500</u>	<u>340,251</u>	<u>375,643</u>	<u>25,000</u>	<u>12,000</u>	<u>412,643</u>
Performance related grants							
Arts Council	138,757	-	138,757	270,954	25,000	-	295,954
Santander Foundation	50,000	-	50,000	100,000	-	-	100,000
Belfast City Council	34,964	8,500	43,464	32,307	-	12,000	44,307
Future Screen	21,919	-	21,919	-	-	-	-
Bodyshine	34,201	-	34,201	-	-	-	-
Halifas Urban Survival	31,069	-	31,069	-	-	-	-
Heritage Lottery Architecture	1,272	-	1,272	-	-	-	-
Other	41,081	-	41,081	66,138	-	-	66,138
	<u>353,263</u>	<u>8,500</u>	<u>361,763</u>	<u>469,399</u>	<u>25,000</u>	<u>12,000</u>	<u>506,399</u>

All income from charitable activities in the current and prior year relates to restricted funds.

ARTS & DISABILITY FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Other trading activities

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £
Trading activity income: other	92	1,100	1,192	1,000	2,008
	<u>92</u>	<u>1,100</u>	<u>1,192</u>	<u>1,000</u>	<u>2,008</u>

5 Investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Bank interest received	95	299	394	153	9	162
	<u>95</u>	<u>299</u>	<u>394</u>	<u>153</u>	<u>9</u>	<u>162</u>

6 Other income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Other income	30,396	2,070	32,466	5,996	2,503	8,499
	<u>30,396</u>	<u>2,070</u>	<u>32,466</u>	<u>5,996</u>	<u>2,503</u>	<u>8,499</u>

ARTS & DISABILITY FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	Gallery & Bounce Arts General 2023 £	Fest 2023 £	Total 2023 £	Gallery & General 2022 £	iDA Grant Scheme 2022 £	Bounce Arts Fest 2022 £	Total 2022 £
Staff costs	90,309	-	90,309	77,784	-	-	77,784
Depreciation and impairment	7,858	-	7,858	9,691	-	-	9,691
Artist Grant Payments	21,720	-	21,720	141,500	25,165	-	166,665
Artists Costs	10,790	10,456	21,246	18,290	-	9,395	27,685
Other charitable expenditure	184,967	12,055	197,022	122,940	5	16,648	139,593
	<u>315,644</u>	<u>22,511</u>	<u>338,155</u>	<u>370,205</u>	<u>25,170</u>	<u>26,043</u>	<u>421,418</u>
Share of support costs (see note 8)	28,325	-	28,325	17,624	-	-	17,624
Share of governance costs (see note 8)	5,510	-	5,510	4,930	-	-	4,930
	<u>349,479</u>	<u>22,511</u>	<u>371,990</u>	<u>392,759</u>	<u>25,170</u>	<u>26,043</u>	<u>443,972</u>
Analysis by fund							
Unrestricted funds	54,155	-	54,155	3,818	-	-	3,818
Restricted funds	295,324	22,511	317,835	388,941	25,170	26,043	440,154
	<u>349,479</u>	<u>22,511</u>	<u>371,990</u>	<u>392,759</u>	<u>25,170</u>	<u>26,043</u>	<u>443,972</u>

ARTS & DISABILITY FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Insurance	1,892	-	1,892	1,295	-	1,295
Printing, postage & stationery	419	-	419	165	-	165
Heat & light	504	-	504	348	-	348
Telephone	844	-	844	629	-	629
Rent	16,854	-	16,854	7,987	-	7,987
Bookkeeping	7,812	-	7,812	7,200	-	7,200
Legal and professional	-	5,510	5,510	-	4,930	4,930
	<u>28,325</u>	<u>5,510</u>	<u>33,835</u>	<u>17,624</u>	<u>4,930</u>	<u>22,554</u>
Analysed between Charitable activities	<u>28,325</u>	<u>5,510</u>	<u>33,835</u>	<u>17,624</u>	<u>4,930</u>	<u>22,554</u>

9 Trustees

During the current and prior years, none of the directors (or any persons connected with them) received any remuneration or reimbursement for expenses.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>4</u>	<u>3</u>
Employment costs	2023 £	2022 £
Wages and salaries	86,019	73,459
Social security costs	2,531	2,509
Other pension costs	1,759	1,816
	<u>90,309</u>	<u>77,784</u>

Total remuneration paid to key management personnel during the year was £30,888 (2022 - £33,173)

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

ARTS & DISABILITY FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Taxation

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

12 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2022	121,597
Additions	6,219
	<hr/>
At 31 March 2023	127,816
	<hr/>
Depreciation and impairment	
At 1 April 2022	92,522
Depreciation charged in the year	7,858
	<hr/>
At 31 March 2023	100,380
	<hr/>
Carrying amount	
At 31 March 2023	27,436
	<hr/>
At 31 March 2022	29,075
	<hr/>

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	200	200
Prepayments and accrued income	17,249	51,535
	<hr/>	<hr/>
	17,449	51,735
	<hr/>	<hr/>

14 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		1,869	1,533
Deferred income	16	77,768	56,256
Trade creditors		4,289	2,553
Other creditors		2,030	2,528
Accruals and deferred income		23,296	12,427
		<hr/>	<hr/>
		109,252	75,297
		<hr/>	<hr/>

ARTS & DISABILITY FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

15 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Deferred income	16	37,500	37,500

16 Deferred income

	2023 £	2022 £
Other deferred income	115,268	93,756

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	77,768	56,256
Non-current liabilities	37,500	37,500
	115,268	93,756
Movements in the year:		
Deferred income at 1 April 2022	93,756	-
Resources deferred in the year	21,512	93,756
Deferred income at 31 March 2023	115,268	93,756

ARTS & DISABILITY FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Restricted funds

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

	Movement in funds				Movement in funds				Balance at 31 March 2023
	Balance at 1 April 2021	Income	Expenditure	Transfers	Balance at 1 April 2022	Income	Expenditure	Transfers	
	£	£	£	£	£	£	£	£	£
Gallery & General	16,351	141,462	(170,441)	18,135	5,507	129,036	(130,442)	4,614	8,715
Arts & Biscuits	3,660	-	-	(3,660)	-	-	-	-	-
ACNI Health and Safety Capital Programme	-	-	-	-	-	3,898	(282)	(3,616)	-
UnLtd P Hamlyn	6,500	20,500	(22,466)	(4,534)	-	-	-	-	-
IDA	-	25,009	(25,169)	160	-	-	-	-	-
Bounce Arts Festival	-	14,511	(26,043)	11,532	-	10,240	(22,510)	12,270	-
Deaf & Disabled Arts Support Fund	4,462	133,000	(127,109)	(10,353)	-	25,000	(21,776)	(3,224)	-
Yes We Are In!	8,329	-	-	(8,329)	-	1,222	-	(1,222)	-
HLF Access Architecture	7,496	11,120	(12,522)	-	6,094	1,272	(680)	(6,686)	-
Guide Us Into Art	2,692	-	(4,326)	1,634	-	-	-	-	-
Organisations Emergency Programme	2,060	16,118	(13,715)	(2,000)	2,463	3,463	(2,272)	(3,654)	-
BCC Cluster Partnership Fund	-	20,000	(19,123)	-	877	3,014	(3,891)	-	-
Craft In	-	6,641	(3,448)	-	3,193	3,935	(6,229)	(899)	-
USK B Council / Halifax Grants	-	15,302	(14,646)	(656)	-	36,016	(36,016)	-	-
Santander UK Foundation	-	12,500	-	(3,075)	9,425	50,000	(44,075)	(1,397)	13,953
EASNI	-	-	(1,146)	1,146	-	2,000	(1,669)	(331)	-
Body Shine	-	-	-	-	-	22,800	(13,205)	-	9,595
Awards for all	-	-	-	-	-	10,000	(7,261)	(800)	1,939
Artist residency	-	-	-	-	-	6,905	-	-	6,905
Future Screens	-	-	-	-	-	21,919	(14,595)	-	7,324
Blue Print	-	-	-	-	-	13,000	(12,932)	(68)	-
	<u>51,550</u>	<u>416,163</u>	<u>(440,154)</u>	<u>-</u>	<u>27,559</u>	<u>343,720</u>	<u>(317,835)</u>	<u>(5,013)</u>	<u>48,431</u>

ARTS & DISABILITY FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Explanatory notes to the funds

Unrestricted funds

General fund

This fund is expendable at the discretion of the directors. It is used to finance capital investment and working capital. As anticipated in recent years, the level of funding received continues to fluctuate. The general fund will therefore be essential to finance working capital and ensure that the charity can continue its activities in the short term and fulfil its legal responsibilities to employees and creditors.

Restricted funds

Gallery and General Running Costs

Principal funding received from the Arts Council of Northern Ireland's Annual Support for Organisations programme. This is for a pre-agreed programme of activity. The majority of the funding relates to general running costs, staffing and the Atypical gallery. The only gallery of its kind in Ireland, dedicated to showcasing and promoting the very best artwork produced by disabled artists. The funding covers installation costs, exhibitions promotion, materials, access and communication support, information in alternative formats. In recent years due to uncertainty of securing festival grant for the Bounce Arts Festival these funds have also been allocable to augment programming costs for the 2022 festival.

ACNI Health and Safety Capital Programme

Awarded to assist arts organisations reopen creative spaces safely by funding the purchasing of equipment and/or minor works required to address health and safety issues as a result of the pandemic or that have been an outstanding maintenance issue.

Belfast City Council

The two-year Cultural Multi-annual Grant from the Belfast City Council, supports the comprehensive programme of activity to Deaf disabled and neuro-diverse people including exhibitions, performances, artists talks, virtual gallery and studio tours. Alongside Belfast City Council Festival Grant designated to support Bounce Festival 2022. The partnership fund sourced from Belfast City Council Business Cluster and Community Grant to facilitate community regeneration. As a lead partner University of Atypical (UofA) administered the grant awarded to revitalise external access and streetscape: at the stretch of Royal Avenue which runs between the corner of North Street and William Street.

Deaf disabled Artists Support Fund (DDASF) Grant Scheme

Arts Council of Northern Ireland (ACNI) award Provides practical support dedicated to increasing skills, experience and opportunities for disabled artists living in Northern Ireland and working in any art form. Finance support is distributed by UofA on behalf of funding partners to compliment the Arts Council's own funding schemes to support individual non-disabled artists. Grant decisions are made by an independent panel, of University of Atypical Trustees and individuals with relevant expertise and overseen by an Arts Council representative.

Yes We Are In

EU funding for lifelong learning project work delivered with EU partners to support young disabled adults use arts based activities that focus on digital citizenship, capacity building and skill development.

Accessing Architecture

This represents a Heritage Lottery award to support project participants uncover the cultural heritage of disabled communities in Belfast through exploration of the built heritage within the industrial and cultural quarters of the city centre. Programming was delayed during Covid restrictions and came to fruition with a series of creative workshops, masterclass and research visits with heritage partners and Exhibition to reflect Disability History alongside Accessible design and the Built Environment in Belfast.

ARTS & DISABILITY FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

19 Explanatory notes to the funds (continued)

The Ireland Funds

Grant sourced from the Ireland Reconnection Fund to assist with core cost incurred for developing capacity and organisation sustainability aiming to extend programme impact and reach to new diverse audiences on an all-island basis.

Crafting the Inclusion

Crafts and Practices in non-formal education for increasing social inclusion was a partnership focused on exchange of various crafts, aiming to support partner organisations, develop staff capacity, establish non-formal educational activities and entrepreneurship initiatives, to promote social inclusion of marginalised groups.

Halifax Foundation

Award for a new Career Advisor support scheme, to offer practical support initiative for artists scheduled for delivery post March 2023 year end.

Urban Survival Kits

EU funding for the Urban Survival Kits programme; UofA is the lead partner on a trans-national learning initiative exploring how Adults With Disabilities (AWD), including atypical and neurodiverse, can be supported with their local, national and international travel needs. USK builds on the European Disability Strategy 2010-2020 and removes barriers in physical infrastructure; accessibility of information, and creates effective communication tools.

Santander UK Foundation LTD

Three year Funding programme from Santander UK Foundation Ltd supports 'Digital Horizon' a professional development initiative; aiming to create opportunities for d/Deaf, Disabled and Neuro diverse artists pursue new ambitions through the use of digital technology to assist them throughout their career.

Body Shine

Is this EU partnership grant addresses the act of body shaming. Through an international programme of activities, programme participants are supported to reflect on societal and fashion influences through art, society, cultural knowledge. Equipping people with the confidence to accept themselves and the "diversity" of others.

Awards

for

All

Community Fund Grant for a volunteer training programme focusing on enabling people with Disabilities and Deaf Community to learn new skills and engage with their peers and community. Aiming to formalise and support UofA volunteers through a robust programme of training and practical support.

Artist in Residence Fund

This represents project funds secured from the Arts Council of Northern Ireland for a Visual Arts Residency and Exhibition at the Atypical Gallery.

Future Screens NI Covid19 Recovery Programme

Ulster University -DFC partnership grant, designated for a new Access and Inclusion Assistant post as part of a three-year award for a new Employment and Skills Initiative, aiming to address labour market barriers faced by individuals due to the pandemic and with a particular focus on job roles to boost the Arts Sector.

Blue

Print

Financial support secured from an ARTS and Business. This capacity building programme aims to support small arts organisations invest in the development of innovative income generation strategies. UofA Proposal to Blueprint will focus on the new Ledger Studio and EASI (equality access standards initiative) aiming to strengthen long-term financial sustainability.

ARTS & DISABILITY FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20 Explanatory notes to the funds (continued)

Transfers

During the year the charity made transfers between restricted funds. The transfers were necessary to cover deficits arising on certain funds. Income received to the Gallery & General fund included contributions to Office & Admin costs within the charity's premises.

At the year end a transfer of £5,013 was made from restricted funds to unrestricted funds. The transfer represented the net book value of fixed assets that had been acquired through restricted funds.

21 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:					
Tangible assets	6,051	21,385	27,436	1,578	29,075
Current assets/(liabilities)	55,664	64,546	120,210	63,696	101,258
Long term liabilities	-	(37,500)	(37,500)	-	(37,500)
	<u>61,715</u>	<u>48,431</u>	<u>110,146</u>	<u>65,274</u>	<u>92,833</u>

22 Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension costs charge represents contributions payable by the company to the fund and amounted to £1,759 (2022 - £1,816). There were no amounts outstanding at the balance sheet date.

23 Contingent liabilities

A portion of grants received may become repayable if the charity fails to comply with the terms of the letter of offer.

ARTS & DISABILITY FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

24 Operating lease commitments

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

	2023 £	2022 £
Within one year	45,342	-
Between two and five years	45,342	-
	<u>90,684</u>	<u>-</u>

25 Conduit Funding

Arts & Disability Forum is responsible for receiving and distributing funds on behalf of Halifas for the Urban Survival Kits project. During the year £75,132 was received and distributed and no balance was held in relation to these monies at 31 March 2023.

26 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).