

Open Arts

Northern Ireland · Charity number 103341

Details

Status Received

Registered 2015-10-16

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address Open Arts
Crescent Arts Centre
2-4 University Rd
Belfast
Co Antrim
BT7 1nh
BT7 1NH

Phone 02890240765

Email info@openartsni.org

Website www.openartsni.org

Activities

Purposes: 3. The Company's objects are to advance education in Northern Ireland (hereinafter called the "area of benefit") and in particular to:- (a) promote and co-ordinate arts activities of all kinds by and with disabled people in the area of benefit (b) encourage the integration of people with disabilities in mainstream arts activities; (c) encourage and stimulate the artistic creativity of disabled people by ensuring the provision of facilities, resources, advice, support and training for artistic expression in the area of benefit.

What the charity does: The advancement of the arts, culture, heritage or science, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Arts, Disability, Education/training

Who the charity helps: Learning disabilities, Mental health, Physical disabilities, Sensory disabilities, Specific areas of deprivation

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£234,814	£239,280	£0	4

Trustees

Name	Role	Appointed
Miss Andrea Hope		
Miss Judith Mcconville		
Miss Sinead O'donnell		
Mr Ian Lindsay		
Mr Shane Finnegan		
Mrs Katherine Heatrick		

Open Arts

Northern Ireland - Charity number 103341

Accounts

Charity registration number NIC103341 (Northern Ireland)

Company registration number NI026507

OPEN ARTS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

OPEN ARTS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

I H Lindsay
S O'Donnell
J McConville
K Hughes
A Hope
S Finnegan

Secretary

S Finnegan

Charity number (Northern Ireland)

NIC103341

Company number

NI026507

Registered office

Crescent Arts Centre
2-4 University Road
Belfast

Independent examiner

HM Chartered Accountants
6th Floor East Tower
Lanyon Plaza
8 Lanyon Place
Belfast
County Antrim
BT1 3LP

OPEN ARTS

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OPEN ARTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors for the purpose of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Structure, Governance and Management

Governing document

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Directors

The trustees of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the directors are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

The trustees of the company have a mix of business and artistic skills. In the event of particular skills being lost due to retirement or resignation, suitable individuals are approached to offer themselves for appointment as trustees.

Trustee induction and training

Most new trustees are familiar with the work of the charity. New trustees are encouraged to attend suitable training courses to familiarise themselves with both the work of the charity and their responsibilities as trustees. They are also made familiar with the Open Arts' Governance handbook.

Risk management

The trustees have carried out a review of the major risks to which the charity is exposed, and where appropriate have put in place systems and controls to mitigate the effect of those risks.

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 's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

Objectives and activities

The principal activity of the company is to promote and co-ordinate arts activities of all kinds by and with disabled people in the area of benefit, in accordance with the principles as laid down in the Memorandum and Articles of Association of Open Arts.

Engage

Is our core weekly programme (based on 3 terms of workshops throughout the year). This programme engages nearly 100 individuals and delivers 8 sessions every week.

Explore

We deliver additional projects so that more disabled people, particularly children and young people, can explore the arts. We will support core participants to explore their individual development as artists. We also continuously explore the future of our organisation through research and development.

Enjoy

We produce events and performances so that disabled people can enjoy the achievement of performance and that audiences can enjoy the creative and artistic talents of disabled people.

From April 2024 until March 2025, we delivered 435 creative workshop sessions that engaged 814 individuals. A total of 731 hours were delivered.

OPEN ARTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Engage

From April 2024 until March 2025, we continued to deliver our core programme of activities for disabled adults:

- 3 x visual classes including one for blind and visually impaired
- Monday Players drama
- Open Arts Community Choir
- Gamelan group
- Creative writing
- Luminous Soul dance

The core programme enhances participants artistic skills and is also a safe space where individuals have great connections with each other, which creates a true sense of belonging.

The biggest highlight of the year in our core programme was our choir winning the Royal Philharmonic Society's Inspiration award, which was won by public vote from across the UK. Our Musical Director travelled to the awards ceremony with other choir members including Breege Corr, who has been in the choir since it was formed in 2000. The choir celebrated the win with a reception hosted by The Lord Mayor, Councillor Mickey Murray.

Explore

Movement & Mentoring

In August 2024 we ran another of our Movement & Mentoring projects funded by ACNI Young People & Wellbeing Arts programme. 12 young people from Mae Murray Teen Hubs took part in a week-long dance summer scheme. Throughout the week they also had visits from members of Luminous Soul dance company. This week was followed up with more rehearsals to prepare for a performance as part of Open Arts event 'The Big Open Arts Takeover' at the Crescent Arts Centre, part of Bounce Festival. The young people also achieved Arts Awards, accredited by Trinity College London.

UpBeat & InTune

Through funding from ACNI's Rural Arts Engagement programme, we delivered numerous workshops in Newcastle and surrounding areas for disabled children. To do this, we worked with Autism Initiatives, Bolster Community and other local, rural groups.

We also continued our InTune project for disabled children with Angel Eyes NI supported by Ulster Garden Villages.

Outreach Projects

Throughout the year, we also delivered creative activities, across all art forms, with numerous disability groups and SEND schools including:

- Brain Injury Foundation
- Caring Breaks
- Orchardville TRC
- Mitchell House School
- Junction Club
- Autism Support Kilkeel
- Belfast MET Learning Support
- SOLAS
- Parkview Special School
- Edgecumbe Day Centre
- Woodlands Day Centre

OPEN ARTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Identify, Identity, Impact

Throughout the year we continued to work on the Inclusive Tourism Project with Smith & Kent Consultants led by Belfast City Council with a working group made up of Visit Belfast, Tourism NI and Titanic Belfast. As part of the project, we developed our Disability Equality Training content to include tasks while still interacting with our Lived Experience Team. We also created 2 more Inclusive Tourism Itinerary videos and worked in partnership to produce the Embrace the Inclusive Spirit seminar.

Our CEO also started Arts & Business Blueprint programme, which will impact on our development of the next 2-3 years.

Enjoy

Throughout the year, we created opportunities for our core participants to perform and exhibit their work, which included a series of pop-up performances in Connswater Shopping Centre in June 2024.

In October 2024 all participant groups had a further opportunity to showcase their artistic skills over the Bounce Festival weekend. We launched a month-long exhibition in 2 Royal Avenue, 'Class Creations' and produced a full day of activities in the Crescent Arts Centre called 'The Big Open Arts Takeover.'

Festivals

Throughout the year, we participated in numerous festivals including The Lord Mayor's Day when we delivered Takeaway Theatre in Belfast City Hall, NI Mental Health Arts Festival and Eastside Arts Festival when we delivered open workshops in our gamelan unit in Connswater.

Takeaway Theatre

The performance is aimed at engaging and empowering the recipient and their family to co-create a drama based on a story of their making.

The experience is about engagement, empowerment and fun for the individual but it also, importantly, enables siblings, parents and family members to enjoy a shared experience. Throughout the year we delivered visits across NI.

Other achievements

Over the course of the year members of our team were invited to speak at several events including:

- Musical Director - Derry International Choir Festival's Festival Forum, Singing is for everyone
- Chairperson - Arts & Business NI, Cultural Governance Conference
- CEO - Equity NI's Action on Access
- CEO - Titanic Staff Conference on access and inclusion

Our team have continued to invest in their professional development. Our Finance and Programme Officer completed the Clore Leadership Inclusive Cultures programme and undertook training to become an Arts Awards Advisor up to Bronze Level.

In March 2025 our CEO was shortlisted for Leader of a Small Organisation at the CO3 Awards.

Financial review

The company is a non-profit making organisation. The results are set out in detail on page 8. The company had net expenditure for the year of £4,465.

The principal funding sources of the charity are by way of grant, principally from the Arts Council of Northern Ireland, and by way of charging fees to various groups for services rendered.

OPEN ARTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the funding of the organisation. Unrestricted free reserves are currently £93,101 as detailed in note 17, and this level of reserves would be sufficient to fund the organisation's running costs for a period of six months at current levels of spending and cover redundancy payments for the current staff. The trustees consider this level of reserves to be adequate to meet the needs of the charity.

Structure, governance and management

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

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:

I H Lindsay

S O'Donnell

C Murtagh

(Resigned 30 November 2024)

J McConville

M Mann

(Resigned 1 April 2025)

K Hughes

A Hope

S Finnegan

Statement of trustees' responsibilities

The Trustees, who are also the directors of Open Arts for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the 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 and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

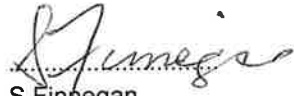
OPEN ARTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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



I H Lindsay
Trustee



S Finnegan
Trustee

Date: 9/12/2025

OPEN ARTS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OPEN ARTS

I report on the financial statements of the for the year ended 31 March 2025, which are set out on pages 7 to 18.

Respective responsibilities of charity Trustees and examiner

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 financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act (Northern Ireland) 2008; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity financial statements as required under section 65 of the Charities Act (Northern Ireland) 2008 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 financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, 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 that:

- 1. Accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- 2. The financial statements do not accord with those accounting records; or
- 3. The financial statements 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); or
- 4. There is further information needed for a proper understanding of the financial statements to be reached.

Independent examiner's statement

I have completed my examination and I 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.

HM Chartered Accountants

6th Floor East Tower

Lanyon Plaza

8 Lanyon Place

Belfast

County Antrim

BT1 3LP

Date:

OPEN ARTS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	891	195,502	196,393	234	197,369	197,603
Charitable activities	4	37,313	-	37,313	34,399	-	34,399
Investments	5	1,109	-	1,109	718	-	718
Total income		<u>39,313</u>	<u>195,502</u>	<u>234,815</u>	<u>35,351</u>	<u>197,369</u>	<u>232,720</u>
Expenditure on:							
Charitable activities	6	36,261	203,019	239,280	34,099	181,080	215,179
Total expenditure		<u>36,261</u>	<u>203,019</u>	<u>239,280</u>	<u>34,099</u>	<u>181,080</u>	<u>215,179</u>
Net income/(expenditure) and movement in funds		3,052	(7,517)	(4,465)	1,252	16,289	17,541
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>111,184</u>	<u>42,987</u>	<u>154,171</u>	<u>109,932</u>	<u>26,698</u>	<u>136,630</u>
Fund balances at 31 March 2025		<u><u>114,236</u></u>	<u><u>35,470</u></u>	<u><u>149,706</u></u>	<u><u>111,184</u></u>	<u><u>42,987</u></u>	<u><u>154,171</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

OPEN ARTS

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		1,762		1,890
Current assets					
Debtors	13	7,180		16,256	
Cash at bank and in hand		145,211		140,066	
		<u>152,391</u>		<u>156,322</u>	
Creditors: amounts falling due within one year	14	<u>(4,447)</u>		<u>(4,041)</u>	
Net current assets			<u>147,944</u>		<u>152,281</u>
Total assets less current liabilities			<u>149,706</u>		<u>154,171</u>
Income funds					
Restricted funds	16		35,470		42,987
Unrestricted funds			114,236		111,184
			<u>149,706</u>		<u>154,171</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 2025.

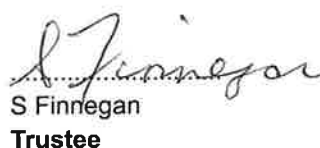
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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


I H Lindsay
Trustee


S Finnegan
Trustee

Company registration number NI026507

OPEN ARTS

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	20		6,046		8,064
Investing activities					
Purchase of tangible fixed assets		(2,010)		-	
Investment income received		1,109		718	
Net cash (used in)/generated from investing activities					
			(901)		718
Net cash generated from financing activities					
			-		-
Net increase in cash and cash equivalents					
			5,145		8,782
Cash and cash equivalents at beginning of year			140,066		131,284
Cash and cash equivalents at end of year					
			145,211		140,066

OPEN ARTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Open Arts is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Crescent Arts Centre, 2-4 University Road, Belfast.

1.1 Accounting convention

The financial statements have been prepared in accordance with the 's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)". The is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 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 or grantors 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.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

1.4 Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

OPEN ARTS

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

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

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% Straight Line
-----------------------	-------------------

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 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.

1.9 Financial instruments

The 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 's balance sheet when the 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.

OPEN ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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 '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 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.

2 Critical accounting estimates and judgements

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

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

OPEN ARTS

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	891	-	891	234	-	234
Grant Income	-	195,502	195,502	-	197,369	197,369
	<u>891</u>	<u>195,502</u>	<u>196,393</u>	<u>234</u>	<u>197,369</u>	<u>197,603</u>
Grants receivable for core activities						
ACNI	-	97,140	97,140	-	95,140	95,140
ACNI Other	-	7,163	7,163	-	17,362	17,362
Belfast City Council	-	18,661	18,661	-	18,661	18,661
Deans Christmas Sit Out	-	1,000	1,000	-	1,500	1,500
Bank of Ireland	-	-	-	-	8,373	8,373
Garfield Weston	-	15,000	15,000	-	15,000	15,000
Future Screens	-	21,038	21,038	-	21,273	21,273
Ulster Garden Villages	-	10,000	10,000	-	-	-
D'Oyly Carte	-	6,000	6,000	-	-	-
Halifax Foundation	-	5,000	5,000	-	-	-
Dormant Accounts	-	12,500	12,500	-	6,250	6,250
Community Foundation NI	-	-	-	-	2,000	2,000
Co-Ownership Community Fund	-	-	-	-	9,810	9,810
Kinder House	-	2,000	2,000	-	2,000	2,000
	<u>-</u>	<u>195,502</u>	<u>195,502</u>	<u>-</u>	<u>197,369</u>	<u>197,369</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Earned income	<u>37,313</u>	<u>34,399</u>

OPEN ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,109	718

6 Expenditure on charitable activities

	Charitable Support and activities governance		Total	Charitable Support and activities governance		Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Direct costs						
Staff costs	124,419	-	124,419	115,394	-	115,394
Depreciation and impairment	2,138	-	2,138	1,717	-	1,717
Artist fees & travelling expenditure	72,094	-	72,094	58,442	-	58,442
General expenses	3,555	-	3,555	5,471	-	5,471
Legal & professional fees	3,870	-	3,870	2,341	-	2,341
Staff training	3,124	-	3,124	328	-	328
Room hire, rent, heat & light	19,398	-	19,398	18,806	-	18,806
Insurance	3,190	-	3,190	2,106	-	2,106
Travel expenses	544	-	544	881	-	881
Telephone	751	-	751	750	-	750
Printing & stationery	401	-	401	915	-	915
Materials	3,079	-	3,079	5,320	-	5,320
Publicity & advertising	817	-	817	808	-	808
	<u>237,380</u>	<u>-</u>	<u>237,380</u>	<u>213,279</u>	<u>-</u>	<u>213,279</u>
Share of support and governance costs (see note 7)						
Governance	-	1,900	1,900	-	1,900	1,900
	<u>237,380</u>	<u>1,900</u>	<u>239,280</u>	<u>213,279</u>	<u>1,900</u>	<u>215,179</u>
Analysis by fund						
Unrestricted funds	36,261	-	36,261	34,099	-	34,099
Restricted funds	201,119	1,900	203,019	179,180	1,900	181,080
	<u>237,380</u>	<u>1,900</u>	<u>239,280</u>	<u>213,279</u>	<u>1,900</u>	<u>215,179</u>

OPEN ARTS

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

7 Support costs allocated to activities	2025	2024
	£	£
Governance costs	1,900	1,900
	<u>1,900</u>	<u>1,900</u>
8 Net movement in funds	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	2,138	1,718
	<u>2,138</u>	<u>1,718</u>
9 Trustees		
None of the Trustees (or any persons connected with them) received any remuneration or benefits from the during the year.		
10 Employees		
The average monthly number of employees during the year was:		
	2025	2024
	Number	Number
	-	4
	<u>-</u>	<u>4</u>
Employment costs	2025	2024
	£	£
Wages and salaries	110,842	102,982
Social security costs	5,345	4,180
Other pension costs	8,232	8,232
	<u>124,419</u>	<u>115,394</u>

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £46,368 (2024: £43,688)

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

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

OPEN ARTS

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

12 Tangible fixed assets		
		Fixtures and fittings
		£
Cost		
At 1 April 2024		26,643
Additions		2,010
		<u>28,653</u>
At 31 March 2025		<u>28,653</u>
Depreciation and impairment		
At 1 April 2024		24,753
Depreciation charged in the year		2,138
		<u>26,891</u>
At 31 March 2025		<u>26,891</u>
Carrying amount		
At 31 March 2025		<u>1,762</u>
At 31 March 2024		<u>1,890</u>
13 Debtors		
	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	7,180	16,256
	<u>7,180</u>	<u>16,256</u>
14 Creditors: amounts falling due within one year		
	2025	2024
	£	£
Other taxation and social security	2,242	2,094
Trade creditors	305	47
Accruals and deferred income	1,900	1,900
	<u>4,447</u>	<u>4,041</u>
15 Retirement benefit schemes		
	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	8,232	8,232
	<u>8,232</u>	<u>8,232</u>

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

OPEN ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			
	Balance at 1 April 2024	Incoming resources	Resources expended 31 March 2025	Balance at 31 March 2025
	£	£	£	£
ACNI AFP	-	97,140	(97,140)	-
ACNI Equipment	1,204	1,888	(1,679)	1,413
ACNI Rural Engagement Arts Programme	6,546	998	(7,544)	-
ACNI Articulate	4,278	4,277	(8,555)	-
Belfast City Council	-	18,661	(18,661)	-
D'Olyly Carte	-	6,000	-	6,000
Halifax Foundation	-	5,000	(5,000)	-
Choir Touring Fund	7,567	-	(1,110)	6,457
Co-Ownership Community Fund	6,331	-	(6,331)	-
Deans Christmas Fund	1,500	1,000	(1,500)	1,000
Dormant Accounts	6,250	12,500	(150)	18,600
Future Screens	7,393	21,038	(28,431)	-
Garfield Weston	-	15,000	(15,000)	-
Kinder House	1,852	2,000	(1,852)	2,000
Ulster Garden Vilages	66	10,000	(10,066)	-
	<u>42,987</u>	<u>195,502</u>	<u>(203,019)</u>	<u>35,470</u>

17 Designated funds

Unrestricted funds

	Movement in funds			
	Balance at 1 April 2024	Incoming resources	Resources expended 31 March 2025	Balance at 31 March 2025
	£	£	£	£
General Funds	83,592	39,313	(36,261)	86,644
Development Funds	15,000	-	-	15,000
Access Support	12,592	-	-	12,592
	<u>111,184</u>	<u>39,313</u>	<u>(36,261)</u>	<u>114,236</u>

18 Related party transactions

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

19 Analysis of changes in net funds

The had no material debt during the year.

OPEN ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20	Cash generated from operations	2025 £	2024 £
	(Deficit)/surplus for the year	(4,465)	17,541
	Adjustments for:		
	Investment income recognised in statement of financial activities	(1,109)	(718)
	Depreciation and impairment of tangible fixed assets	2,138	1,717
	Movements in working capital:		
	Decrease/(increase) in debtors	9,077	(10,277)
	Increase/(decrease) in creditors	406	(198)
	Cash generated from operations	<u>6,047</u>	<u>8,065</u>

Open Arts

Northern Ireland - Charity number 103341

Accounts

Charity registration number NIC103341

Company registration number NI026507 (Northern Ireland)

OPEN ARTS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

OPEN ARTS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	I H Lindsay S O'Donnell C Murtagh J McConville M Mann K Hughes A Hope S Finnegan
Secretary	S Finnegan
Charity number	NIC103341
Company number	NI026507
Registered office	Crescent Arts Centre 2-4 University Road Belfast
Independent examiner	Harbinson Mulholland Centrepoint 24 Ormeau Avenue Belfast Co. Antrim Northern Ireland BT2 8HS

OPEN ARTS

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Statement of financial activities	8
Balance sheet	9
Statement of cash flows	10
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OPEN ARTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors for the purpose of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Structure, Governance and Management

Governing document

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Directors

The trustees of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the directors are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

The trustees of the company have a mix of business and artistic skills. In the event of particular skills being lost due to retirement or resignation, suitable individuals are approached to offer themselves for appointment as trustees.

Trustee induction and training

Most new trustees are familiar with the work of the charity. New trustees are encouraged to attend suitable training courses to familiarise themselves with both the work of the charity and their responsibilities as trustees. They are also made familiar with the Open Arts' Governance handbook.

Risk management

The trustees have carried out a review of the major risks to which the charity is exposed, and where appropriate have put in place systems and controls to mitigate the effect of those risks.

Objectives and activities

The principal activity of the company is to promote and co-ordinate arts activities of all kinds by and with disabled people in the area of benefit, in accordance with the principles as laid down in the Memorandum and Articles of Association of Open Arts.

Engage

Is our core weekly programme (based on 3 terms of workshops throughout the year). This programme engages nearly 100 individuals and delivers 8 sessions every week.

Explore

We deliver additional projects so that more disabled people, particularly children and young people, can explore the arts. We will support core participants to explore their individual development as artists. We also continuously explore the future of our organisation through research and development.

Enjoy

We produce events and performances so that disabled people can enjoy the achievement of performance and that audiences can enjoy the creative and artistic talents of disabled people.

From April 2023 until March 2024, we delivered 296 creative workshop sessions that engaged 402 individuals.

OPEN ARTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Engage

Is our core weekly programme (based on 3 terms of workshops throughout the year). This programme engages nearly 100 individuals and delivers 8 sessions every week.

From April 2023 until March 2024, we continued to deliver our core programme of activities for disabled adults:

- 3 x visual classes including one for blind and visually impaired
- Monday Players drama
- Open Arts Community Choir
- Gamelan group
- Creative writing
- Luminous Soul dance

The core programme enhances participants artistic skills and is also a safe space where individuals have great connections with each other, which creates a true sense of belonging, as highlighted in the words of participants:

"If you are thinking about joining Open Arts art classes I would say go for it with gusto and embrace it, learn from everyone, there's no pressure to perform. It is a safe space where people with disabilities are valued. You can develop your abilities and make new friends. It is great!"

"I love how in Luminous Soul we are encouraged to do our own version of a movement and how we create new ways of moving together"

"We are all the same but in different ways. We have fun and share new ideas. Come and join the Open Arts family you won't be disappointed."

Achievements for participants in our core included Luminous Soul performing at the high profile One Young World Opening Ceremony in the SSE Arena, which attracted acclaim across social media:

"Luminous Soul were class. An incredible and inspirational example of inclusion #OYW23 @OneYoungWord"

"Standing ovation, absolutely stunning performance!!"

Open Arts Community Choir also came second in a televised choral competition, Curfa, which was broadcast on TG4.

Comments from the judges included:

"With that song, you lifted our hearts and then shattered them into smithereens. I must say that every time you come out on stage, you're so kind, so generous and giving."

"It was beautiful, Leslie has a wonderful voice, it's lovely and deep. As for your harmonies the interactions you had together, the way you told the story through the words. I really enjoyed it."

"It was incredible I have to say I really enjoyed it. It's very hard to come out on stage and perform unaccompanied let alone do it well, but I think you did."

"My make up went everywhere because of the tears shed while I was listening and watching you. You're such a special choir and that was a powerful performance."

Open Arts Gamelan in Connswater

In March 2023, we relocated our gamelan to Connswater Shopping Centre. This will give the gamelan increased visibility, and we will engage with more groups and individuals from across East Belfast.

OPEN ARTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Explore

Participant Development Programme (PDP)

We support individual participants to develop their own practice through mentoring and production support. In 2023 we worked with dancers Talia McDowell, Andy Paton, and Julie Richmond to produce a performance of their own choreographed performance, Communication.

"Beyond proud! Talia, Julianna and Andy put on a fantastic performance of their own choreographed piece - Communication, today at '#bouncefestival2023'. It was superb from start to finish and all their hard work shone through. Huge thanks to Eileen at Open Arts for supporting them to put on this performance."

"Bounce 23 you were amazing! I am so grateful for everyone who came to watch! Just wanted to say a massive thank you to Open Arts for all their support."

In Tune

We continued to work with Angel Eyes NI and Autism Initiatives NI to facilitate creative workshops for children who are blind/partially sighted or who have autism.

"This programme has been invaluable for K's mental well-being and personal growth. It has provided him with an opportunity to socialise and learn important skills, helping to build his confidence in a safe and understanding setting. K always leaves the music programme chatting and happy (this is usually a very rare occurrence when he has been in a social setting). It also gives me respite and a chance to recharge my own batteries. We are very grateful to be able to avail of this opportunity and hope it can continue as he is progressing so much. He thoroughly enjoys attending these classes, learning how to play instruments, chat about things of interest to him with people who have knowledge and genuine love for the subject. Many thanks to everyone involved in putting this together."

Movement & Mentoring

In August 2023 we began the first Movement & Mentoring project. 12 young people from Mae Murray Teen Hubs took part in a week-long dance summer scheme. Throughout the week they also had visits from members of Luminous Soul dance company. This week was followed up with more rehearsals to prepare for a performance as part of Open Arts event 'Creative Conversations' at the Crescent Arts Centre, part of Bounce Festival. The young people are also finalising their portfolios for accreditation through Arts Awards.

The sense of achievement among the young people was palpable.

Amazing performance at '#Bounce23' today from ' #MMF' young people. Showing off their skills learnt during summer dance camp - a collaboration between Mae Murray Foundation and Open Arts. Well done all! You rocked it!

"I have seen 'S' shine and come out of her shell from the start of this project. She was shy, very quiet, now she's smiling, contributes to the group work, speaks up and gives her input. Her confidence is through the roof when she's dancing. It's like she comes alive."

Identify, Identity, Impact

This is our programme to explore future possibilities for our organisation. This includes working with experts in market research & development, web design and evaluation.

In 2023-2024 we were partners in the inclusive Tourism project for Belfast City Council with Smith & Kent Consultancy. With our Lived Experience team, we facilitated Living Library events, created online training modules, and filmed 3 accessible itinerary videos. We were also part of the organising team for Belfast's first ever Inclusive Tourism seminar, Embrace the Inclusive Spirit.

This is all part of our development of our 'Chatting for Change' programme, which we will roll out as a training tool for businesses and organisations.

"Thank you to @OPENARTSNI and amazing guests for hosting the Living Library as part of the accessibility and inclusive session at our industry briefing yesterday!"

OPEN ARTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

"I thought the format was excellent. There was time and space to reflect in between discussions and a great group of people with a range of lived experiences to learn from. Pre-training day reading material was very helpful and the explanation at the start great too. Really worthwhile morning all round, thank you."

Enjoy

Takeaway Theatre

The performance is aimed at engaging and empowering the recipient and their family to co-create a drama based on a story of their making.

The experience is about engagement, empowerment and fun for the individual but it also, importantly, enables siblings, parents and family members to enjoy a shared experience.

Throughout the year, we delivered visits from Derry to Downpatrick, Bangor to Ballynahinch.

"We had the most lovely visit from Jojo and Stephanie. M is still saying their names. It was such a lovely time shared with them and so gentle to suit M's needs, which by the end of the session he was confident, excited, alert and engaged beautifully. I have some lovely photos I'd love to share with you and please feel free to share if you wish too. We are so grateful for this service. Thank you."

"We had Paul and Stephen aka Ron and Barry here last night for our Takeaway Theatre!!!! We absolutely loved it! M and E had a blast. We were delighted at how M engaged and created his own piece of theatre. We have never seen M engaged and concentrating and taking part so well. The artists guided us through each stage of creating our own little show, and we all loved performing it! Absolutely amazing, I highly recommend every family to book the Takeaway Theatre!"

"I cannot thank you, and your team, enough for the amazing time we had today; Jessica and Stephen are wonderful and brought so much joy into our home. I must say I was a little concerned as A had been in a bit of a 'twist' all morning and it was hard to know how engaging he would be. However, the pair were able to turn him around and their patience and creative imaginations were amazing. We all had a really great time. Thank you all so much again."

Creative Conversations

On Sunday 8th October we took over the Crescent Arts Centre as part of Bounce Festival!

The audience experienced performances from Monday Players, Open Arts Community Choir, Luminous Soul dancers; heard readings from the creative writing group and participated in a workshop with visual art participants. Inspired by the idea of a 'Living Library' they also had the opportunity to chat with the participants through Q&A sessions to learn about the diverse perspectives and life experiences of disabled people.

"Just a little note to thank you for a wonderful afternoon yesterday. To see all Open Arts offers and to enjoy the experience was brilliant. Congratulations to all involved and thank you to Maeve for guiding us!"

It was such a lovely vibe in the building on Sunday. The sound of the singing in the stairwell was incredible (and I particularly enjoyed having a little dance to the choir performing in the café)

That was a fab performance from Open Arts on Sunday, everyone who was here gave it raving feedback too. The performances were incredibly moving, and the choir was just stunning on the stairwell. Someone even said they should record there the sound was so good. It was amazing to see Darren and crew also so so excited about their performances, and to hear about the script writing going on during lock down etc was amazing. Well done to the whole team – you were amazing.

Pieces of Us

In June 2023, we launched our exhibition 'Pieces of Us' in Arts for All in Cityside.' This was a collective exhibition from all our visual art groups. Luminous Soul performed in the main mall and Open Arts Community Choir enticed the audience into the exhibition space. The exhibition was in place until the end of August.

OPEN ARTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

"What an amazing show of talent and so many varied art forms. It is also fantastic to have so many tactile pieces."

Other achievements

In January 2024, our chairperson Margaret Mann won the Arts and Business Award for Leaders on Arts Boards. Our Finance and Programme Officer also completed ILM Level 5 in Leadership and Management.

Financial review

The company is a non-profit making organisation. The results are set out in detail on page 5. The company had net income for the year of £17,540.

The principal funding sources of the charity are by way of grant, principally from the Arts Council of Northern Ireland, and by way of charging fees to various groups for services rendered.

Reserves policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the funding of the organisation. Unrestricted free reserves are currently £82,340, as detailed in note 14, and this level of reserves would be sufficient to fund the organisation's running costs for a period of six months at current levels of spending and cover redundancy payments for the current staff. The trustees consider this level of reserves to be adequate to meet the needs of the charity.

Structure, governance and management

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

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:

I H Lindsay
S O'Donnell
C Murtagh
J McConville
M Mann
K Hughes
A Hope
S Finnegan

OPEN ARTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

The Trustees, who are also the directors of Open Arts for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the 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 and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



I H Lindsay
Trustee

Date: 12/12/2024



S Finnegan
Trustee

OPEN ARTS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OPEN ARTS

We report to the Trustees on our examination of the financial statements of Open Arts (the) for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements and you have considered the audit requirement of Section 65(3) of the Charities Act (NI) 2008 (the Act). Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our 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;
- state whether particular matters have come to our attention.

Independent examiner's statement

We have examined your charity accounts as required under Section 65 of the Charities Act and our 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.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- 1 That accounting records were not kept in respect of the as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 That the financial statements 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.

We have completed our 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, we have found no matters that require drawing to your attention.

Harbinson Mulholland

Centrepont
24 Ormeau Avenue
Belfast
Co. Antrim
BT2 8HS
Northern Ireland

Dated:

OPEN ARTS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	234	197,369	197,603	779	189,372	190,151
Charitable activities	4	34,399	-	34,399	14,391	-	14,391
Investments	5	718	-	718	62	-	62
Total income		<u>35,351</u>	<u>197,369</u>	<u>232,720</u>	<u>15,232</u>	<u>189,372</u>	<u>204,604</u>
Expenditure on:							
Charitable activities	6	34,099	181,080	215,179	20,837	210,306	231,143
Total expenditure		<u>34,099</u>	<u>181,080</u>	<u>215,179</u>	<u>20,837</u>	<u>210,306</u>	<u>231,143</u>
Net income/(expenditure) and movement in funds		1,252	16,289	17,541	(5,605)	(20,934)	(26,539)
Reconciliation of funds:							
Fund balances at 1 April 2023		<u>109,932</u>	<u>26,698</u>	<u>136,630</u>	<u>115,537</u>	<u>47,632</u>	<u>163,169</u>
Fund balances at 31 March 2024		<u><u>111,184</u></u>	<u><u>42,987</u></u>	<u><u>154,171</u></u>	<u><u>109,932</u></u>	<u><u>26,698</u></u>	<u><u>136,630</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

OPEN ARTS

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		1,890		3,607
Current assets					
Debtors	13	16,256		5,978	
Cash at bank and in hand		140,066		131,284	
		<u>156,322</u>		<u>137,262</u>	
Creditors: amounts falling due within one year	14	<u>(4,041)</u>		<u>(4,239)</u>	
Net current assets			152,281		133,023
Total assets less current liabilities			<u>154,171</u>		<u>136,630</u>
Income funds					
Restricted funds	16	42,987		26,698	
Unrestricted funds		111,184		109,932	
		<u>154,171</u>		<u>136,630</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 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 12/12/2024


I H Lindsay
Trustee


S Finnegan
Trustee

Company registration number NI026507

OPEN ARTS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	21		8,064		(19,622)
Investing activities					
Purchase of tangible fixed assets		-		(1,034)	
Investment income received		718		62	
Net cash generated from/(used in) investing activities			718		(972)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			8,782		(20,594)
Cash and cash equivalents at beginning of year			131,284		151,878
Cash and cash equivalents at end of year			<u>140,066</u>		<u>131,284</u>

OPEN ARTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Open Arts is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Crescent Arts Centre, 2-4 University Road, Belfast.

1.1 Accounting convention

The financial statements have been prepared in accordance with the '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 is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 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 or grantors 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.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

1.4 Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

OPEN ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

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% Straight Line
-----------------------	-------------------

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 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).

OPEN ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

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.

1.9 Financial instruments

The 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 's balance sheet when the 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 '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 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.

OPEN ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	234	-	234	779	741	1,520
Grant Income	-	197,369	197,369	-	188,631	188,631
	<u>234</u>	<u>197,369</u>	<u>197,603</u>	<u>779</u>	<u>189,372</u>	<u>190,151</u>
Grants receivable for core activities						
ACNI	-	95,140	95,140	-	98,140	98,140
ACNI Other	-	17,362	17,362	-	8,598	8,598
Belfast City Council	-	18,661	18,661	-	18,661	18,661
Deans Christmas Sit Out	-	1,500	1,500	-	-	-
Bank of Ireland	-	8,373	8,373	-	7,877	7,877
Garfield Weston	-	15,000	15,000	-	-	-
Future Screens	-	21,273	21,273	-	21,918	21,918
Enkalon	-	-	-	-	1,000	1,000
BBC Children in Need	-	-	-	-	32,437	32,437
Dormant Accounts	-	6,250	6,250	-	-	-
Community Foundation NI	-	2,000	2,000	-	-	-
Co-Ownership Community Fund	-	9,810	9,810	-	-	-
Kinder House	-	2,000	2,000	-	-	-
	<u>-</u>	<u>197,369</u>	<u>197,369</u>	<u>-</u>	<u>188,631</u>	<u>188,631</u>

OPEN ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
Earned income	34,399	14,391

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	718	62

OPEN ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Charitable activities

	Total 2024	Total 2023
	£	£
Staff Costs	115,394	107,430
Depreciation and Impairment	1,717	3,425
Artist Fees & Traveling Expenditure	58,442	79,307
General Expenses	5,471	2,294
Legal & Professional Fees	2,341	3,398
Staff Training	328	720
Room Hire, Heat & Light	18,806	19,897
Insurance	2,106	1,719
Travel Expenses	881	574
Telephone	750	788
Printing & Stationary	915	2,695
Materials	5,320	2,070
Publicity and Advertising	808	4,926
	<u>213,279</u>	<u>229,243</u>
Share of governance costs (see note 7)	1,900	1,900
	<u>215,179</u>	<u>231,143</u>
Analysis by fund		
Unrestricted funds	34,099	20,837
Restricted funds	181,080	210,306
	<u>215,179</u>	<u>231,143</u>

7 Support costs allocated to activities

	2024	2023
	£	£
Governance costs	1,900	1,900
	<u>1,900</u>	<u>1,900</u>

8 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	1,718	3,426
	<u>1,718</u>	<u>3,426</u>

9 Trustees

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

OPEN ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	4	4
	<u>4</u>	<u>4</u>
Employment costs	2024	2023
	£	£
Wages and salaries	102,982	95,725
Social security costs	4,180	3,995
Other pension costs	8,232	7,710
	<u>115,394</u>	<u>107,430</u>
	<u>115,394</u>	<u>107,430</u>

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £43,688 (2023: £43,462)

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

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2023	26,643
At 31 March 2024	<u>26,643</u>
Depreciation and impairment	
At 1 April 2023	23,035
Depreciation charged in the year	1,718
At 31 March 2024	<u>24,753</u>
Carrying amount	
At 31 March 2024	<u>1,890</u>
At 31 March 2023	<u>3,607</u>

OPEN ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

13 Debtors	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	16,256	5,978
	<u> </u>	<u> </u>
14 Creditors: amounts falling due within one year	2024	2023
	£	£
Other taxation and social security	2,094	2,198
Trade creditors	47	72
Accruals and deferred income	1,900	1,969
	<u> </u>	<u> </u>
	<u>4,041</u>	<u>4,239</u>
15 Retirement benefit schemes	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	8,232	7,710
	<u> </u>	<u> </u>

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

OPEN ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			
	Balance at 1 April 2023	Incoming resources	Resources expended 31 March 2024	Balance at 31 March 2024
	£	£	£	£
ACNI AFP	-	95,140	(95,140)	-
ACNI Equipment	2,493	-	(1,289)	1,204
ACNI Rural Engagement Arts Programme	-	8,988	(2,442)	6,546
ACNI Articulate	4,090	8,374	(8,186)	4,278
Bank of Ireland Arts Fund	388	8,373	(8,761)	-
Belfast City Council	-	18,661	(18,661)	-
Community Foundation NI	-	2,000	(2,000)	-
Choir Touring Fund	8,377	-	(810)	7,567
Co-Ownership Community Fund	-	9,810	(3,479)	6,331
Deans Christmas Fund	-	1,500	-	1,500
Dormant Accounts	-	6,250	-	6,250
Future Screens	9,230	21,273	(23,110)	7,393
Garfield Weston	-	15,000	(15,000)	-
Kinder House	-	2,000	(149)	1,851
Ulster Garden Vilages	2,120	-	(2,054)	66
DIFFERENCE TO ANALYSE	-			1
	<u>26,698</u>	<u>197,369</u>	<u>(181,081)</u>	<u>42,987</u>

17 Designated funds

Unrestricted funds

	Movement in funds			
	Balance at 1 April 2023	Incoming resources	Resources expended 31 March 2024	Balance at 31 March 2024
	£	£	£	£
General Funds	82,340	35,351	(34,099)	83,592
Development Funds	15,000	-	-	15,000
Access Support	12,592	-	-	12,592
	<u>109,932</u>	<u>35,351</u>	<u>(34,099)</u>	<u>111,184</u>

OPEN ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	686	1,204	1,890
Current assets/(liabilities)	103,905	48,376	152,281
	<u>104,591</u>	<u>49,580</u>	<u>154,171</u>
<i>Per balance sheet</i>	111,184	42,987	154,171
<i>Balance to allocate</i>	6,593	(6,593)	-

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	1,113	2,494	3,607
Current assets/(liabilities)	106,105	26,918	133,023
	<u>107,218</u>	<u>29,412</u>	<u>136,630</u>
<i>Per balance sheet</i>	109,932	26,698	136,630
<i>Balance to allocate</i>	2,714	(2,714)	-

19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

20 Analysis of changes in net funds

The had no material debt during the year.

21 Cash generated from operations

	2024 £	2023 £
Surplus/(deficit) for the year	17,541	(26,539)
Adjustments for:		
Investment income recognised in statement of financial activities	(718)	(62)
Depreciation and impairment of tangible fixed assets	1,717	3,425
Movements in working capital:		
(Increase)/decrease in debtors	(10,277)	2,545
(Decrease)/increase in creditors	(198)	1,009
Cash generated from/(absorbed by) operations	<u>8,065</u>	<u>(19,622)</u>

Open Arts

Northern Ireland - Charity number 103341

Annual report

OPEN ARTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors for the purpose of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Structure, Governance and Management

Governing document

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Directors

The trustees of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the directors are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

The trustees of the company have a mix of business and artistic skills. In the event of particular skills being lost due to retirement or resignation, suitable individuals are approached to offer themselves for appointment as trustees.

Trustee induction and training

Most new trustees are familiar with the work of the charity. New trustees are encouraged to attend suitable training courses to familiarise themselves with both the work of the charity and their responsibilities as trustees. They are also made familiar with the Open Arts' Governance handbook.

Risk management

The trustees have carried out a review of the major risks to which the charity is exposed, and where appropriate have put in place systems and controls to mitigate the effect of those risks.

Objectives and activities

The principal activity of the company is to promote and co-ordinate arts activities of all kinds by and with disabled people in the area of benefit, in accordance with the principles as laid down in the Memorandum and Articles of Association of Open Arts.

Engage

Is our core weekly programme (based on 3 terms of workshops throughout the year). This programme engages nearly 100 individuals and delivers 8 sessions every week.

Explore

We deliver additional projects so that more disabled people, particularly children and young people, can explore the arts. We will support core participants to explore their individual development as artists. We also continuously explore the future of our organisation through research and development.

Enjoy

We produce events and performances so that disabled people can enjoy the achievement of performance and that audiences can enjoy the creative and artistic talents of disabled people.

From April 2023 until March 2024, we delivered 296 creative workshop sessions that engaged 402 individuals.

OPEN ARTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Engage

Is our core weekly programme (based on 3 terms of workshops throughout the year). This programme engages nearly 100 individuals and delivers 8 sessions every week.

From April 2023 until March 2024, we continued to deliver our core programme of activities for disabled adults:

- 3 x visual classes including one for blind and visually impaired
- Monday Players drama
- Open Arts Community Choir
- Gamelan group
- Creative writing
- Luminous Soul dance

The core programme enhances participants artistic skills and is also a safe space where individuals have great connections with each other, which creates a true sense of belonging, as highlighted in the words of participants:

"If you are thinking about joining Open Arts art classes I would say go for it with gusto and embrace it, learn from everyone, there's no pressure to perform. It is a safe space where people with disabilities are valued. You can develop your abilities and make new friends. It is great!"

"I love how in Luminous Soul we are encouraged to do our own version of a movement and how we create new ways of moving together "

"We are all the same but in different ways. We have fun and share new ideas. Come and join the Open Arts family you won't be disappointed."

Achievements for participants in our core included Luminous Soul performing at the high profile One Young World Opening Ceremony in the SSE Arena, which attracted acclaim across social media:

"Luminous Soul were class. An incredible and inspirational example of inclusion # OYW23 @OneYoungWord"

"Standing ovation, absolutely stunning performance!!"

Open Arts Community Choir also came second in a televised choral competition, Curfa, which was broadcast on TG4.

Comments from the judges included:

"With that song, you lifted our hearts and then shattered them into smithereens. I must say that every time you come out on stage, you're so kind, so generous and giving."

"It was beautiful, Leslie has a wonderful voice, it's lovely and deep. As for your harmonies the interactions you had together, the way you told the story through the words. I really enjoyed it."

"It was incredible I have to say I really enjoyed it. It's very hard to come out on stage and perform unaccompanied let alone do it well, but I think you did."

"My make up went everywhere because of the tears shed while I was listening and watching you. You're such a special choir and that was a powerful performance."

Open Arts Gamelan in Connswater

In March 2023, we relocated our gamelan to Connswater Shopping Centre. This will give the gamelan increased visibility, and we will engage with more groups and individuals from across East Belfast.

OPEN ARTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Explore

Participant Development Programme (PDP)

We support individual participants to develop their own practice through mentoring and production support. In 2023 we worked with dancers Talia McDowell, Andy Paton, and Julie Richmond to produce a performance of their own choreographed performance, Communication.

"Beyond proud! Talia, Julianna and Andy put on a fantastic performance of their own choreographed piece - Communication, today at '#bouncefestival2023'. It was superb from start to finish and all their hard work shone through. Huge thanks to Eileen at Open Arts for supporting them to put on this performance."

"Bounce 23 you were amazing! I am so grateful for everyone who came to watch! Just wanted to say a massive thank you to Open Arts for all their support."

In Tune

We continued to work with Angel Eyes NI and Autism Initiatives NI to facilitate creative workshops for children who are blind/partially sighted or who have autism.

"This programme has been invaluable for K's mental well-being and personal growth. It has provided him with an opportunity to socialise and learn important skills, helping to build his confidence in a safe and understanding setting. K always leaves the music programme chatting and happy (this is usually a very rare occurrence when he has been in a social setting). It also gives me respite and a chance to recharge my own batteries. We are very grateful to be able to avail of this opportunity and hope it can continue as he is progressing so much. He thoroughly enjoys attending these classes, learning how to play instruments, chat about things of interest to him with people who have knowledge and genuine love for the subject. Many thanks to everyone involved in putting this together."

Movement & Mentoring

In August 2023 we began the first Movement & Mentoring project. 12 young people from Mae Murray Teen Hubs took part in a week-long dance summer scheme. Throughout the week they also had visits from members of Luminous Soul dance company. This week was followed up with more rehearsals to prepare for a performance as part of Open Arts event 'Creative Conversations' at the Crescent Arts Centre, part of Bounce Festival. The young people are also finalising their portfolios for accreditation through Arts Awards.

The sense of achievement among the young people was palpable.

Amazing performance at '#Bounce23' today from ' #MMF' young people. Showing off their skills learnt during summer dance camp - a collaboration between Mae Murray Foundation and Open Arts. Well done all! You rocked it!

"I have seen 'S' shine and come out of her shell from the start of this project. She was shy, very quiet, now she's smiling, contributes to the group work, speaks up and gives her input. Her confidence is through the roof when she's dancing. It's like she comes alive."

Identify, Identity, Impact

This is our programme to explore future possibilities for our organisation. This includes working with experts in market research & development, web design and evaluation.

In 2023-2024 we were partners in the inclusive Tourism project for Belfast City Council with Smith & Kent Consultancy. With our Lived Experience team, we facilitated Living Library events, created online training modules, and filmed 3 accessible itinerary videos. We were also part of the organising team for Belfast's first ever Inclusive Tourism seminar, Embrace the Inclusive Spirit.

This is all part of our development of our 'Chatting for Change' programme, which we will roll out as a training tool for businesses and organisations.

"Thank you to @OPENARTSNI and amazing guests for hosting the Living Library as part of the accessibility and inclusive session at our industry briefing yesterday!"

OPEN ARTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

"I thought the format was excellent. There was time and space to reflect in between discussions and a great group of people with a range of lived experiences to learn from. Pre-training day reading material was very helpful and the explanation at the start great too. Really worthwhile morning all round, thank you."

Enjoy

Takeaway Theatre

The performance is aimed at engaging and empowering the recipient and their family to co-create a drama based on a story of their making.

The experience is about engagement, empowerment and fun for the individual but it also, importantly, enables siblings, parents and family members to enjoy a shared experience.

Throughout the year, we delivered visits from Derry to Downpatrick, Bangor to Ballynahinch.

"We had the most lovely visit from Jojo and Stephanie. M is still saying their names. It was such a lovely time shared with them and so gentle to suit M's needs, which by the end of the session he was confident, excited, alert and engaged beautifully. I have some lovely photos I'd love to share with you and please feel free to share if you wish too. We are so grateful for this service. Thank you."

"We had Paul and Stephen aka Ron and Barry here last night for our Takeaway Theatre!!!! We absolutely loved it! M and E had a blast. We were delighted at how M engaged and created his own piece of theatre. We have never seen M engaged and concentrating and taking part so well. The artists guided us through each stage of creating our own little show, and we all loved performing it! Absolutely amazing, I highly recommend every family to book the Takeaway Theatre!"

"I cannot thank you, and your team, enough for the amazing time we had today; Jessica and Stephen are wonderful and brought so much joy into our home. I must say I was a little concerned as A had been in a bit of a 'twist' all morning and it was hard to know how engaging he would be. However, the pair were able to turn him around and their patience and creative imaginations were amazing. We all had a really great time. Thank you all so much again."

Creative Conversations

On Sunday 8th October we took over the Crescent Arts Centre as part of Bounce Festival!

The audience experienced performances from Monday Players, Open Arts Community Choir, Luminous Soul dancers; heard readings from the creative writing group and participated in a workshop with visual art participants. Inspired by the idea of a 'Living Library' they also had the opportunity to chat with the participants through Q&A sessions to learn about the diverse perspectives and life experiences of disabled people.

"Just a little note to thank you for a wonderful afternoon yesterday. To see all Open Arts offers and to enjoy the experience was brilliant. Congratulations to all involved and thank you to Maeve for guiding us!"

It was such a lovely vibe in the building on Sunday. The sound of the singing in the stairwell was incredible (and I particularly enjoyed having a little dance to the choir performing in the café)

That was a fab performance from Open Arts on Sunday, everyone who was here gave it raving feedback too. The performances were incredibly moving, and the choir was just stunning on the stairwell. Someone even said they should record there the sound was so good. It was amazing to see Darren and crew also so so excited about their performances, and to hear about the script writing going on during lock down etc was amazing. Well done to the whole team – you were amazing.

Pieces of Us

In June 2023, we launched our exhibition 'Pieces of Us' in Arts for All in Cityside.' This was a collective exhibition from all our visual art groups. Luminous Soul performed in the main mall and Open Arts Community Choir enticed the audience into the exhibition space. The exhibition was in place until the end of August.

OPEN ARTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

"What an amazing show of talent and so many varied art forms. It is also fantastic to have so many tactile pieces."

Other achievements

In January 2024, our chairperson Margaret Mann won the Arts and Business Award for Leaders on Arts Boards. Our Finance and Programme Officer also completed ILM Level 5 in Leadership and Management.

Financial review

The company is a non-profit making organisation. The results are set out in detail on page 5. The company had net income for the year of £17,540.

The principal funding sources of the charity are by way of grant, principally from the Arts Council of Northern Ireland, and by way of charging fees to various groups for services rendered.

Reserves policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the funding of the organisation. Unrestricted free reserves are currently £82,340, as detailed in note 14, and this level of reserves would be sufficient to fund the organisation's running costs for a period of six months at current levels of spending and cover redundancy payments for the current staff. The trustees consider this level of reserves to be adequate to meet the needs of the charity.

Structure, governance and management

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

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:

I H Lindsay
S O'Donnell
C Murtagh
J McConville
M Mann
K Hughes
A Hope
S Finnegan

OPEN ARTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

The Trustees, who are also the directors of Open Arts for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the 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 and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



I H Lindsay
Trustee

Date: 12/12/2024



S Finnegan
Trustee

Open Arts

Northern Ireland - Charity number 103341

Annual return

OPEN ARTS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OPEN ARTS

We report to the Trustees on our examination of the financial statements of Open Arts (the) for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements and you have considered the audit requirement of Section 65(3) of the Charities Act (NI) 2008 (the Act). Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our 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;
- state whether particular matters have come to our attention.

Independent examiner's statement

We have examined your charity accounts as required under Section 65 of the Charities Act and our 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.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- 1 That accounting records were not kept in respect of the as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 That the financial statements 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.

We have completed our 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, we have found no matters that require drawing to your attention.

Harbinson Mulholland

Centrepont
24 Ormeau Avenue
Belfast
Co. Antrim
BT2 8HS
Northern Ireland

Dated:

Open Arts

Northern Ireland - Charity number 103341

Accounts

Charity registration number NIC103341

Company registration number NI026507 (Northern Ireland)

OPEN ARTS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

OPEN ARTS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	I H Lindsay S O'Donnell C Murtagh J McConville M Mann K Hughes A Hope S Finnegan
Secretary	S Finnegan
Charity number	NIC103341
Company number	NI026507
Registered office	Crescent Arts Centre 2-4 University Road Belfast
Independent examiner	Harbinson Mulholland Centrepont 24 Ormeau Avenue Belfast Co. Antrim Northern Ireland BT2 8HS

OPEN ARTS

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Statement of financial activities	5
Balance sheet	6
Statement of cash flows	7
Notes to the financial statements	8 - 16

OPEN ARTS

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

The trustees, who are also the directors for the purpose of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Structure, Governance and Management

Governing document

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1

Recruitment and Appointment of Directors

The trustees of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the directors are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

The trustees of the company have a mix of business and artistic skills. In the event of particular skills being lost due to retirement or resignation, suitable individuals are approached to offer themselves for appointment as trustees.

Trustee induction and training

Most new trustees are familiar with the work of the charity. New trustees are encouraged to attend suitable training courses to familiarise themselves with both the work of the charity and their responsibilities as trustees. They are also made familiar with the Open Arts' Governance handbook.

Risk management

The trustees have carried out a review of the major risks to which the charity is exposed, and where appropriate have put in place systems and controls to mitigate the effect of those risks.

Objectives and activities

The principal activity of the company is to promote and co-ordinate arts activities of all kinds by and with disabled people in the area of benefit, in accordance with the principles as laid down in the Memorandum and Articles of Association of Open Arts.

Achievements and performance

From April 2022 until March 2023, we delivered 413 creative workshop sessions that engaged 554 individuals.

In April 2022, we re-instated our core programme to pre-pandemic levels. This included increased in person capacity by removing social distancing and allowing more movement around rooms e.g., for drama where participants had mainly remained seated. Where classes were kept shorter between September 2021 and April 2022, we increased the length of time back to the pre-covid times.

On a weekly basis, throughout the year we delivered:

- 3 x visual classes including one for blind and visually impaired
- Monday Players drama
- Open Arts Community Choir
- Creative writing
- Gamelan Group
- Luminous Soul dance

On Thursday 16th June we launched Words Out, a new anthology of poetry/creative writing, which featured work from participants across our core programme. The event was part of the Belfast Book Festival and featured readings, music, and dance from Luminous Soul.

The Open Arts Community Choir have been performing again. In April 2022 they competed in Bangor International Choral Festival where they won 2 awards.

On 25th August they performed at the Belfast Mix Tape event in the Waterfront Hall with Ferna. They performed the song 'At Home' that was written during sessions with our participants and Ferna in early 2022.

OPEN ARTS

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

Achievements and performance (*continued*)

On 29th September they also performed with local band Blackjack at the Arts & Business Awards. .

Throughout April to June, we delivered workshops in partnership with Belfast Abbeyfield Society, funded by ACNI Arts & Older People. Dancers and musicians worked with residents of 5 residential homes in mindful movement and dance. The project culminated with outdoor performances at each of the houses, the creation of lyric books and movement prop packs that were left with residents.

Over July and August 2022, delivered nearly 20 sessions as part of the Solas Summer Schemes for children with autism and additional complex needs.

We continued to deliver our In Tune project (funded by Children in Need).

There were regular sessions for both partner organisations:

Angel Eyes – Tiny Tots, Primary age group, Teen Hub and 1:1 sessions for children with additional complex needs.

Autism Initiatives – group and 1:1 sessions.

"This programme has been invaluable for K's mental well-being and personal growth. It has provided him with an opportunity to socialise and learn important skills, helping to build his confidence in a safe and understanding setting. K always leaves the music programme chatting and happy (this is usually a very rare occurrence when he has been in a social setting)."

Take Away Theatre, funded by Bank of Ireland Begin Together, is our interactive, fun performance that happens at home for disabled people and their families. We delivered multiple visits throughout the year from Belfast to Bessbrook, Ballynahinch to Bangor.

"I cannot thank you, and your team, enough for the amazing time we had today; Jessica and Stephen are wonderful and brought so much joy into our home. I must say I was a little concerned as A had been in a bit of a 'twist' all morning and it was hard to know how engaging he would be.

However, the pair were able to turn him around and their patience and creative imaginations were amazing. We all had a really great time.

Thank you all so much again, best wishes."

In October 2022, we produced Weaving Threads, a performance as part of Bounce Festival. We facilitated 3 of our participants, who had developed their own work with funding from iDA, to collaborate and perform. The feedback from the emerging artists involved in this process demonstrates how Open Arts nurtures and supports artistic talent:

"I never thought my disability could be something that made me unique and enabled me to create art in a new and interesting way. This new confidence and acceptance of myself empowered me to think about myself as a performer."

"Open Arts is my creative and social lifeline and being part of the organisation has helped me enormously over the past couple of years, the Open Arts team has also helped me to access my own funding. I now have mentors who are helping me to create my own work that explores my feelings about my diagnosis of autism later in life."

As part of the opening of Bounce Festival 2022, we performed a flashmob in Castle Court with Open Arts Community Choir and Luminous Soul dancers. This was written in The Neurodiverse Review, a UK wide, dedicated review site for neurodiverse, autistic, and disabled-led work.

"I don't know if flashmobs are usually reviewed, but I feel in this case, it should be. It was great to see disabled dancers taking up space unapologetically, performing without permission, not caring if anyone was watching or not. It was empowering and beautifully done."

OPEN ARTS

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

Financial review

The company is a non-profit making organisation. The results are set out in detail on page 5. The company had net expenditure for the year of £26,539.

The principal funding sources of the charity are by way of grant, principally from the Arts Council of Northern Ireland, and by way of charging fees to various groups for services rendered.

Reserves policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the funding of the organisation. Unrestricted free reserves are currently £82,340, as detailed in note 14, and this level of reserves would be sufficient to fund the organisation's running costs for a period of six months at current levels of spending and cover redundancy payments for the current staff. The trustees consider this level of reserves to be adequate to meet the needs of the charity.

Statement of trustees' responsibilities

The Trustees, who are also the directors of Open Arts for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

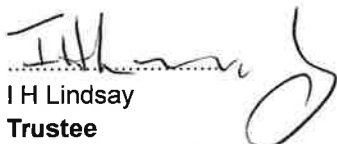
Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:


- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the 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 and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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


I H Lindsay
Trustee

Date: 12/12/23


S Finnegan
Trustee

OPEN ARTS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OPEN ARTS

We report to the Trustees on our examination of the financial statements of Open Arts (the) for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements and you have considered the audit requirement of Section 65(3) of the Charities Act (NI) 2008 (the Act). Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our 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;
- state whether particular matters have come to our attention.

Independent examiner's statement

We have examined your charity accounts as required under Section 65 of the Charities Act and our 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.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

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- 4 That there is further information needed for a proper understanding of the accounts to be reached.

We have completed our 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, we have found no matters that require drawing to your attention.

Harbinson Mulholland

Harbinson Mulholland

Centrepont
24 Ormeau Avenue
Belfast
Co. Antrim
BT2 8HS
Northern Ireland

Dated: 12/12/2023

OPEN ARTS

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 £
Income from:							
Donations and legacies	3	15,171	189,372	204,543	6,725	178,569	185,294
Investments	4	62	-	62	214	-	214
Total income		<u>15,233</u>	<u>189,372</u>	<u>204,605</u>	<u>6,939</u>	<u>178,569</u>	<u>185,508</u>
Expenditure on:							
Charitable activities	5	20,838	210,306	231,144	4,986	157,749	162,735
Net (expenditure)/income for the year/ Net movement in funds		(5,605)	(20,934)	(26,539)	1,953	20,820	22,773
Fund balances at 1 April 2022		<u>115,537</u>	<u>47,632</u>	<u>163,169</u>	<u>113,584</u>	<u>26,812</u>	<u>140,396</u>
Fund balances at 31 March 2023		<u><u>109,932</u></u>	<u><u>26,698</u></u>	<u><u>136,630</u></u>	<u><u>115,537</u></u>	<u><u>47,632</u></u>	<u><u>163,169</u></u>

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.

OPEN ARTS

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		3,607		5,999
Current assets					
Debtors	11	5,978		8,522	
Cash at bank and in hand		131,284		151,878	
		<u>137,262</u>		<u>160,400</u>	
Creditors: amounts falling due within one year	12	<u>(4,239)</u>		<u>(3,230)</u>	
Net current assets			133,023		157,170
Total assets less current liabilities			<u>136,630</u>		<u>163,169</u>
Income funds					
Restricted funds	13	26,698		47,632	
Unrestricted funds		109,932		115,537	
		<u>136,630</u>		<u>163,169</u>	

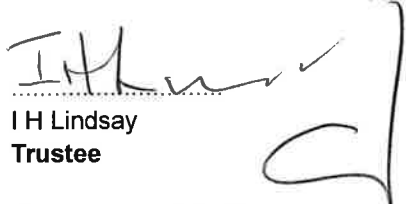
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

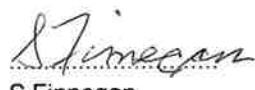
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 12/12/23


I H Lindsay
Trustee


S Finnegan
Trustee

Company registration number NI026507

OPEN ARTS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	17		(19,622)		25,938
Investing activities					
Purchase of tangible fixed assets		(1,034)		(5,506)	
Investment income received		62		214	
Net cash used in investing activities			(972)		(5,292)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(20,594)		20,646
Cash and cash equivalents at beginning of year			151,878		131,232
Cash and cash equivalents at end of year			131,284		151,878

OPEN ARTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Open Arts is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Crescent Arts Centre, 2-4 University Road, Belfast.

1.1 Accounting convention

The financial statements have been prepared in accordance with the '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 is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 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.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

1.4 Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

OPEN ARTS

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

1 Accounting policies

(Continued)

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with- the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

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% Straight Line
-----------------------	-------------------

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 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).

OPEN ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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.

1.9 Financial instruments

The 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 's balance sheet when the 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 '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 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.

OPEN ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	15,171	741	15,912	6,725	18,277	25,002
Government Grant Income	-	188,631	188,631	-	160,292	160,292
	<u>15,171</u>	<u>189,372</u>	<u>204,543</u>	<u>6,725</u>	<u>178,569</u>	<u>185,294</u>
Grants receivable for core activities						
ACNI	-	98,140	98,140	-	93,140	93,140
ACNI Other	-	8,598	8,598	-	10,327	10,327
Belfast City Council	-	18,661	18,661	-	16,965	16,965
Deans Christmas Sit Out	-	-	-	-	1,639	1,639
Bank of Ireland Art Fund	-	7,877	7,877	-	2,141	2,141
Ulster Garden Villages Halifax	-	-	-	-	5,000	5,000
Association for the Blind	-	-	-	-	1,000	1,000
Enkalon	-	1,000	1,000	-	-	-
Garfield Weston	-	-	-	-	10,000	10,000
BBC Children in Need	-	32,437	32,437	-	15,080	15,080
Future Screens	-	21,918	21,918	-	-	-
	<u>-</u>	<u>188,631</u>	<u>188,631</u>	<u>-</u>	<u>160,292</u>	<u>160,292</u>

OPEN ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	62	214

5 Charitable activities

	Total 2023	Total 2022
	£	£
Staff Costs	107,430	74,000
Depreciation and Impairment	3,425	3,167
Artist Fees & Traveling Expenditure	79,308	56,511
General Expenses	2,294	1,412
Legal & Professional Fees	3,398	919
Staff Training	720	503
Room Hire, Heat & Light	19,897	13,658
Insurance	1,719	1,700
Travel Expenses	574	159
Telephone	788	701
Printing & Stationary	2,695	859
Materials	2,070	2,882
Publicity and Advertising	4,926	4,364
	<u>229,244</u>	<u>160,835</u>
Share of governance costs (see note 6)	1,900	1,900
	<u>231,144</u>	<u>162,735</u>
Analysis by fund		
Unrestricted funds	20,838	4,986
Restricted funds	210,306	157,749
	<u>231,144</u>	<u>162,735</u>

OPEN ARTS

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

6 Support costs	Support costs	Governance costs	2023	2022
	£	£	£	£
Accountancy	-	1,900	1,900	1,900
	-	1,900	1,900	1,900
Analysed between Charitable activities	-	1,900	1,900	1,900

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	4	3
Employment costs	2023	2022
	£	£
Wages and salaries	95,725	65,902
Social security costs	3,995	1,428
Other pension costs	7,710	6,670
	107,430	74,000

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £43,461.76 (2022: £36,601)

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

9 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.

OPEN ARTS

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

10 Tangible fixed assets	Fixtures and fittings	
	£	
Cost		
At 1 April 2022		25,609
Additions		1,034
		<u>26,643</u>
At 31 March 2023		<u>26,643</u>
Depreciation and impairment		
At 1 April 2022		19,610
Depreciation charged in the year		3,426
		<u>23,036</u>
At 31 March 2023		<u>23,036</u>
Carrying amount		
At 31 March 2023		<u>3,607</u>
At 31 March 2022		<u>5,999</u>
11 Debtors	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	5,978	8,522
	<u>5,978</u>	<u>8,522</u>
12 Creditors: amounts falling due within one year	2023	2022
	£	£
Other taxation and social security	2,198	1,330
Trade creditors	72	-
Accruals and deferred income	1,969	1,900
	<u>4,239</u>	<u>3,230</u>
	<u>4,239</u>	<u>3,230</u>

OPEN ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 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			
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£
ACNI	-	98,140	(98,140)	-
ACNI Equipment	5,491	-	(2,998)	2,493
ACNI Arts & Older People	3,500	4,500	(8,000)	-
ACNI Young People & Wellbeing	-	4,098	(8)	4,090
Belfast City Council	-	18,661	(18,661)	-
BBC Children in Need	380	32,437	(32,817)	-
Halifax Foundation	5,000	-	(5,000)	-
Ulster Garden Villages	5,000	-	(2,880)	2,120
Deans Chstimas Fund	2,055	-	(2,055)	-
Bank of Ireland - Arts Fund	1,081	7,877	(8,570)	388
Garfield Weston	10,000	-	(10,000)	-
Choir Touring Fund	13,125	741	(5,489)	8,377
Belfast Association for the Blind	2,000	-	(2,000)	-
Enkalon	-	1,000	(1,000)	-
Future Screens	-	21,918	(12,688)	9,230
	47,632	189,372	(210,306)	26,698

14 Designated funds

Unrestricted funds

	Movement in funds				
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Funds	55,537	15,233	(20,838)	32,408	82,340
Development Funds	45,000	-	-	(30,000)	15,000
Access Support	15,000	-	-	(2,408)	12,592
	115,537	15,233	(20,838)	-	109,932

OPEN ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	1,113	2,494	3,607	508	5,491	5,999
Current assets/(liabilities)	106,105	26,918	133,023	115,029	42,141	157,170
	<u>107,218</u>	<u>29,412</u>	<u>136,630</u>	<u>115,537</u>	<u>47,632</u>	<u>163,169</u>

16 Related party transactions

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

17 Cash generated from operations

	2023 £	2022 £
(Deficit)/surplus for the year	(26,539)	22,773
Adjustments for:		
Investment income recognised in statement of financial activities	(62)	(214)
Depreciation and impairment of tangible fixed assets	3,425	3,167
Movements in working capital:		
Decrease/(increase) in debtors	2,545	(265)
Increase in creditors	1,009	477
Cash (absorbed by)/generated from operations	<u>(19,622)</u>	<u>25,938</u>

18 Analysis of changes in net funds

The had no debt during the year.

Open Arts

Northern Ireland - Charity number 103341

Annual report

OPEN ARTS

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

The trustees, who are also the directors for the purpose of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Structure, Governance and Management

Governing document

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1

Recruitment and Appointment of Directors

The trustees of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the directors are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

The trustees of the company have a mix of business and artistic skills. In the event of particular skills being lost due to retirement or resignation, suitable individuals are approached to offer themselves for appointment as trustees.

Trustee induction and training

Most new trustees are familiar with the work of the charity. New trustees are encouraged to attend suitable training courses to familiarise themselves with both the work of the charity and their responsibilities as trustees. They are also made familiar with the Open Arts' Governance handbook.

Risk management

The trustees have carried out a review of the major risks to which the charity is exposed, and where appropriate have put in place systems and controls to mitigate the effect of those risks.

Objectives and activities

The principal activity of the company is to promote and co-ordinate arts activities of all kinds by and with disabled people in the area of benefit, in accordance with the principles as laid down in the Memorandum and Articles of Association of Open Arts.

Achievements and performance

From April 2022 until March 2023, we delivered 413 creative workshop sessions that engaged 554 individuals.

In April 2022, we re-instated our core programme to pre-pandemic levels. This included increased in person capacity by removing social distancing and allowing more movement around rooms e.g., for drama where participants had mainly remained seated. Where classes were kept shorter between September 2021 and April 2022, we increased the length of time back to the pre-covid times.

On a weekly basis, throughout the year we delivered:

- 3 x visual classes including one for blind and visually impaired
- Monday Players drama
- Open Arts Community Choir
- Creative writing
- Gamelan Group
- Luminous Soul dance

On Thursday 16th June we launched Words Out, a new anthology of poetry/creative writing, which featured work from participants across our core programme. The event was part of the Belfast Book Festival and featured readings, music, and dance from Luminous Soul.

The Open Arts Community Choir have been performing again. In April 2022 they competed in Bangor International Choral Festival where they won 2 awards.

On 25th August they performed at the Belfast Mix Tape event in the Waterfront Hall with Ferna. They performed the song 'At Home' that was written during sessions with our participants and Ferna in early 2022.

OPEN ARTS

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

Achievements and performance (*continued*)

On 29th September they also performed with local band Blackjack at the Arts & Business Awards. .

Throughout April to June, we delivered workshops in partnership with Belfast Abbeyfield Society, funded by ACNI Arts & Older People. Dancers and musicians worked with residents of 5 residential homes in mindful movement and dance. The project culminated with outdoor performances at each of the houses, the creation of lyric books and movement prop packs that were left with residents.

Over July and August 2022, delivered nearly 20 sessions as part of the Solas Summer Schemes for children with autism and additional complex needs.

We continued to deliver our In Tune project (funded by Children in Need).

There were regular sessions for both partner organisations:

Angel Eyes – Tiny Tots, Primary age group, Teen Hub and 1:1 sessions for children with additional complex needs.

Autism Initiatives – group and 1:1 sessions.

"This programme has been invaluable for K's mental well-being and personal growth. It has provided him with an opportunity to socialise and learn important skills, helping to build his confidence in a safe and understanding setting. K always leaves the music programme chatting and happy (this is usually a very rare occurrence when he has been in a social setting)."

Take Away Theatre, funded by Bank of Ireland Begin Together, is our interactive, fun performance that happens at home for disabled people and their families. We delivered multiple visits throughout the year from Belfast to Bessbrook, Ballynahinch to Bangor.

"I cannot thank you, and your team, enough for the amazing time we had today; Jessica and Stephen are wonderful and brought so much joy into our home. I must say I was a little concerned as A had been in a bit of a 'twist' all morning and it was hard to know how engaging he would be.

However, the pair were able to turn him around and their patience and creative imaginations were amazing. We all had a really great time.

Thank you all so much again, best wishes."

In October 2022, we produced Weaving Threads, a performance as part of Bounce Festival. We facilitated 3 of our participants, who had developed their own work with funding from iDA, to collaborate and perform. The feedback from the emerging artists involved in this process demonstrates how Open Arts nurtures and supports artistic talent:

"I never thought my disability could be something that made me unique and enabled me to create art in a new and interesting way. This new confidence and acceptance of myself empowered me to think about myself as a performer."

"Open Arts is my creative and social lifeline and being part of the organisation has helped me enormously over the past couple of years, the Open Arts team has also helped me to access my own funding. I now have mentors who are helping me to create my own work that explores my feelings about my diagnosis of autism later in life."

As part of the opening of Bounce Festival 2022, we performed a flashmob in Castle Court with Open Arts Community Choir and Luminous Soul dancers. This was written in The Neurodiverse Review, a UK wide, dedicated review site for neurodiverse, autistic, and disabled-led work.

"I don't know if flashmobs are usually reviewed, but I feel in this case, it should be. It was great to see disabled dancers taking up space unapologetically, performing without permission, not caring if anyone was watching or not. It was empowering and beautifully done."

OPEN ARTS

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

Financial review

The company is a non-profit making organisation. The results are set out in detail on page 5. The company had net expenditure for the year of £26,539.

The principal funding sources of the charity are by way of grant, principally from the Arts Council of Northern Ireland, and by way of charging fees to various groups for services rendered.

Reserves policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the funding of the organisation. Unrestricted free reserves are currently £82,340, as detailed in note 14, and this level of reserves would be sufficient to fund the organisation's running costs for a period of six months at current levels of spending and cover redundancy payments for the current staff. The trustees consider this level of reserves to be adequate to meet the needs of the charity.

Statement of trustees' responsibilities

The Trustees, who are also the directors of Open Arts for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

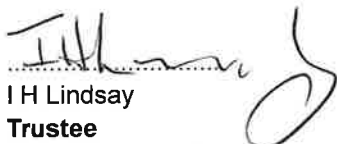
Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:


- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the 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 and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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


I H Lindsay
Trustee

Date: 12/12/23


S Finnegan
Trustee

Open Arts

Northern Ireland - Charity number 103341

Annual return

OPEN ARTS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OPEN ARTS

We report to the Trustees on our examination of the financial statements of Open Arts (the) for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements and you have considered the audit requirement of Section 65(3) of the Charities Act (NI) 2008 (the Act). Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our 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;
- state whether particular matters have come to our attention.

Independent examiner's statement

We have examined your charity accounts as required under Section 65 of the Charities Act and our 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.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- 1 That accounting records were not kept in respect of the as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 That the financial statements 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.

We have completed our 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, we have found no matters that require drawing to your attention.

Harbinson Mulholland

Harbinson Mulholland

Centrepont
24 Ormeau Avenue
Belfast
Co. Antrim
BT2 8HS
Northern Ireland

Dated: 12/12/2023