

Beat Carnival

Northern Ireland · Charity number 103347

Details

Status	Received
Registered	2015-07-06
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Beat Carnival Centre 11-47 Boyd Street Belfast Bt13 2gu BT13 2GU
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Website	www.beatcarnival.com

Activities

Purposes: (1) Advance, promote, encourage and develop public education, appreciation of and participation in carnival and street arts, their traditions, music and crafts. (2) Promote arts and culture by: (a) establishing and managing an Arts Resource Centre as a cultural and social amenity; (b) organising and delivering carnival events, arts workshops and other activities, events, performances and initiatives throughout the year; (c) providing tuition in creative design, constructional, textile and performance skills. (d) promoting cultural tourism and cultural exchange and opportunities for vocational and recreational purposes for all groups and abilities. (3) Advancing community development by engaging with, providing advice and consultancy to, and generally assisting voluntary and community groups and organisations to organise and participate in cultural, arts, leisure and heritage projects and initiatives. (4) To promote such other charitable purposes as may from time to time be determined, so long as these purposes would be considered to be charitable under the law of Northern Ireland.

What the charity does: The advancement of education, The advancement of citizenship or community development, The advancement of the arts, culture, heritage or science, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Arts, Community development, Cross-border/cross-community, Cultural, Education/training, Urban development, Volunteer development, Youth development

Who the charity helps: Adult training,Children (5-13 year olds),Ethnic minorities,General public,Interface communities,Learning disabilities,Men,Older people,Parents,Physical disabilities,Sexual orientation,Specific areas of deprivation,Unemployed/low income,Voluntary and community sector,Volunteers,Women,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£394,328	£365,513	£-20,094	4

Trustees

Name	Role	Appointed
Mr Oswyn Paulin		
Mrs Lucy Dougan		
Mrs Stefanie Miriam Campbell		
Ms Erin Jayne McGarry		
Ms Nikki Margaret Morton		

Accounts

Charity registration number NIC103347 (Northern Ireland)

BEAT CARNIVAL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

BEAT CARNIVAL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Stefanie Campbell Lucy Dougan Frank Galbraith Oswyn Paulin Erin McGarry Nikki Morton	(Appointed 31 March 2025) (Appointed 7 October 2024)
Secretary	Robert Boyd	
Charity number (Northern Ireland)	NIC103347	
Company number	NI027789	
Auditor	HM Chartered Accountants 6th Floor East Tower Lanyon Plaza 8 Lanyon Place Belfast Co. Antrim BT1 3LP	
Bankers	Ulster Bank Limited Arches Retail Park Belfast BT5 4GA	

BEAT CARNIVAL

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BEAT CARNIVAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 charity's governing document, the Charities Act (Northern Ireland) 2008, 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

WHAT THE ORGANISATION DOES

Beat Carnival [Beat] is Northern Ireland's foremost Carnival Arts company. We create community arts participation, carnival parades and outdoor arts performances. First city-centre parades were in 1995. We encourage our city of Belfast and communities across the country to think big about celebrating creative, community life in ways that are ambitious and welcoming to all. Beat's artform specialisms include drumming and music; dance; making floats, puppets, props, costume; street theatre; children's arts; and crafts. There is no other carnival arts organisation of the scale, activity, history or influence in Northern Ireland. Beat Carnival has introduced artform techniques and trained many of the artists now working across the country.

We provide participation and training programmes at Beat Carnival Centre and work with community organisations in their spaces and places. People gain new skills, connections and support at weekly activity programmes. Carnival Arts bring new creativity to Northern Ireland's traditional experiences of culture. Carnival, outdoors in public spaces with people from diverse backgrounds, is experienced in ways that are culturally inclusive. The organisation's involvement in a wide range of local and international networks increases diversity of relationships and shared benefits. Beat Carnival's programme is provided free of charge to participants and audience, so that barriers to access and engagement are as low as possible and the activity increases equality of opportunity.

Beat Carnival Centre with its programme of arts creation, education, training, community outreach and events production, is a gateway for anyone interested in the development of carnival arts. Artists design, create, rehearse, teach and train at the Centre. The Carnival Centre's work makes a special contribution to festivals, community celebrations and civic events. Importantly, the premises and its activities provide supportive and safe space, particularly for young people. Participants at Beat's weekly programme of open-access workshops range in age from four to over 65 years. Six evening sessions are provided each week at the Centre. Public audiences at Beat's events gain enjoyment and an increased sense of community pride and connection.

- *"[Beat] went over and above to organise sessions for our children which we really appreciate. The art sessions were fabulous. The activity was simple yet effective and every child had fun and was engaged. The drumming sessions were very different for our children, and they absolutely loved them!"*
- *"The programme helped me with my social skills."*
- *"It's one in a million, you don't find groups this inclusive, in Belfast."*

VISION, MISSION STATEMENT AND VALUE BASE

Vision

The vision for Beat Carnival's work with artists, their audiences, the community, individual participants and young people is of a: **"vibrant, colourful, creative and welcoming society"**.

Beat Carnival will aim to achieve this through their organisational vision of being:
"the leaders in excellence of Carnival artforms".

Mission

The Beat Carnival mission statement is to: **"Make accessible and spectacular Carnival, leaving a legacy of creative skills, collaboration, participation and celebration"**.

BEAT CARNIVAL

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

Values

Beat Carnival operates to a set of core values:

Inclusive

- Carnival is for everyone. Carnival activities celebrate diverse cultures and a common humanity with as few barriers to participation as possible.

Quality

- There is an aim for excellence in everything Beat Carnival does.

Innovative

- Beat Carnival will strive to take forward the carnival artform, creating new ideas and approaches. The skills and knowledge of local artists and carnival participants progressively increase through training and experience.

Legacy

- Carnival will be devised, developed and delivered in ways that leave a legacy of skills, ambition and achievement within communities.

Civic pride

- Carnival makes visible the organisation's great pride in being created in Belfast

Fun

- Carnival makes visible the organisation's great pride in being created in Belfast

"Working for Beat Carnival is still my dream job! To this day, every time I enter the building I feel like Charlie entering the Chocolate factory! I feel so lucky to be involved with such an amazing company who has given me the opportunity to learn and grown as an Artist over the years."

"The programme is fun, inclusive and adaptable for whatever anyone wants to do!"

"My favourite things are that it is group-led and provides for diverse activities."

"I did notice a change in a number of the children over the year, in terms of gaining confidence and being more willing to share ideas, and children forging new friendships over the year."

"A success of the programme was the joy that the class had during sessions. They were all very interested in the concept of carnival and learning about something new." [School]

PROVIDING PUBLIC BENEFIT

Public benefit purpose

Beat Carnival's charitable purpose as set out in the company Articles is,

- to advance public education, appreciation of and participation in carnival
- to promote arts and culture by
 - managing an Arts Resource Centre as a cultural and social amenity
 - organising and delivering carnival events, arts workshops and other activities, events, performances and initiatives throughout the year
 - providing tuition in creative design, constructional, textile and performance skills
 - promoting cultural tourism and cultural exchange and opportunities for vocational and recreational purposes for all groups and abilities
- to advance community development by
 - engaging with and assisting voluntary and community groups and organisations to organise and participate in cultural, arts, leisure and heritage projects and initiatives
- to promote other charitable purposes so long as these purposes would be considered to be charitable under the law of Northern Ireland.

"As a facilitator my hope is that all young people in the class feel welcome, heard and have fun. It's been lovely watching them welcome in new members and be so inclusive and open. They are supportive of each other, and I can really see their confidence growing within the group."

"The group were very enthusiastic and often talked about how much they loved coming to Beat, and many are excited to do the summer scheme. I think that is a huge success because they have fun, feel safe and supported, and really, genuinely like coming. This group was particularly interested in arts-making and really did produce some lovely things."

BEAT CARNIVAL

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

"The confidence of many of the young people grew during the year as well, quite a few that seemed to not like doing drama or drama games at the start were much more confident in creating and performing stories by the end, and many requested drama games during sessions"

"The programme is great, I always want to come back and always find new, fun things to do."

2024-25 Programme outcomes

The 2024-25 programme plan followed from Beat's extensive development work in 2023 involving stakeholders and a strategy consultant. Activity was planned to support Beat's strategic purpose and Arts Council NI objectives:

- The creation and facilitation of innovative, high-quality arts activity
- Creating opportunities for children and young people to engage in creative practice
- Improving access and experiences within the arts sector for people who are D/deaf/disabled and neurodiverse
- Facilitating local communities to engage in high quality arts experiences, particularly in areas of low engagement (inc rural areas) and areas of social deprivation
- Building resilience and capacity in the wider arts sector through training and mentoring of artists and other organisations.

Five programme elements were planned to deliver 2024-2025 outcomes.

1) Carnival Arts Making and Music

Outcomes:

- Increased access to high-quality artistic skills training
- More people involved in music-making
- Identity exploration through diverse traditional music-making
- Increase best practice in 'green' arts making

2) Children and Youth at Beat Carnival Centre

Outcomes:

- Increased access to quality arts experience for children and youth
- Youth access to and ownership of unique arts space and activities
- Young people feel empowered to make changes in their communities
- More pathways to employment and understanding/skills for working in the sector

3) Inclusive Carnival with Diverse Communities

Outcomes:

- Increased access
- Community Arts co-design and facilitation increased in marginalised areas including North Belfast
- Increased engagement and support for communities outside Belfast to experience and train in Carnival Arts
- Increased support for D/deaf/disabled and neurodiverse to engage with Carnival Arts
- Large-scale events in public spaces outside Belfast
- Arts participation and audience increased

4) Fit for purpose organisation that can transition to new leadership

Outcomes:

- Increased organisational resilience and sustainability
- Leadership succession progress managed
- Diversified income streams
- Enhanced reach and communication online

5) National and international networking: exchange, learning and promoting NI

Outcomes:

- Maintained and increased participation in international networking and collaboration
- Increased support for young artists here and Europe
- Connections and best practice shared with Arts sector peers
- Arts audiences increased

BEAT CARNIVAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

"Since joining the freelance creative team at Beat I've learned a lot about carnival and the elements that go into producing large-scale, multi-artistic events. I've been introduced to leading UK carnival artists and organisations and I've been fortunate to work and collaborate with amazing local talent."

"One of the fantastic things about Beat is involving their artists in feedback and planning—and they offer opportunities for research and development. They encourage artists in experimentation and support innovation in design, materials and techniques. All of this has helped me develop my skills, grow my networks and has enriched my creative practice."

WHAT HAPPENED IN 2024-25

Programme performance

In 2024-2025 Beat Carnival provided 402 benefit activities (workshops, events not counting artists' sessions) for almost 149,000 children, young people and adult beneficiaries (1,754 participants and 147,180 audience, not counting artists employed or trained).

In those numbers, there were 360 participation sessions and 42 free of charge performances and events in public spaces.

Direct benefits provided by Beat Carnival's activities in 24-25 included new awareness of, and participation in, creative activities for individuals, for groups and communities and for the general public. Free-access, collaborative, carnival arts activities fostered good relations and animation of public and neighbourhood spaces, including spaces that have been or are contested or identified with factions. Public spaces where arts activity took place were made more welcoming for all. Beat Carnival's activity increased interest in arts, in young people and under-engaged groups. Programme activity improved access to information and expertise about arts for excluded people and communities. In areas that are deemed 'disadvantaged' it inspired ambition and enabled personal achievement and pride. Beat created developmental partnerships with community groups and other arts companies, to increase representation, knowledge sharing, skills learning, specialist support, capacity building and the promotion of shared values. Beat's safe, imaginative and attractive arts activity resulted in people engaging with others, many being children and young people. Children and young people benefited from emotional growth, personal development and increased social skills. Pleasure and fun were experienced. Participants, both individuals and groups, were better equipped to make positive changes in their lives. Social connections were enabled and more people took positive action on issues. An important benefit of Beat Carnival's activity was significantly increased support of young people, through the expanded Youth Development programme.

Participation and audience

The programme delivered arts education and pathways to further opportunities and careers for younger people. Youth support, including well-being, was a central benefit; as was training and employment for artists in a range of artforms at the Centre. The Beat Carnival Centre programme provided weekly creative activities for all ages and abilities, and the Centre was a hub for many workshops and events that took place in neighbourhoods and city spaces, enabling wide arts access and inclusion. Programme design and delivery partners ranged from neighbourhoods described as disadvantaged /deprived and rural areas who told us they felt 'left-out' of many, often centralised, opportunities; to UK and international culture partners.

1. Carnival Arts Making and Music

- Weekly BEATnDRUM, beginners' sessions, Drum&Brass and Samba de Roda classes.
- 2-day music masterclasses facilitated by JP Courtney & Gabriel Lopes with 67 participants, many travelling from ROI and staying in Belfast.
- 1-day music masterclass with Alexandre Garnize and Tom Duffy.
- Routes from our Roots: Music Heritage project in collaboration with Beyond Skin, Shankill Road Defenders, QUB and local Traditional Music experts, Joe Campbell and Myles McCormack, resulting in music recording and video release of new song composition, 'A Field of Flowers'.
- Green Carnival Arts with artist Alice Murphy researching and developing ideas of how to bring new life to old, decommissioned props and costumes, and avoid adding them to landfill; plus use of natural dyes for fabrics.
- Two artists at two national UK residencies on green arts.

BEAT CARNIVAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2. Children and Youth

- Weekly Tiny Beat, Junior Beat, SOUP, BEATnTECH classes.
- Future Leaders sessions with 2 young leaders. Co-designing a series of Masterclasses for young artists in Belfast.
- Carnival Arts summer scheme exploring young people's sense of belonging and relationship to Belfast City.
- 'Our Space' Exhibition in Belfast Central Library. Launch attended by Lord Mayor Cllr Mikey Murray, the Libraries NI CEO, and peers in the youth and arts sector. "We've had a lot of positive comments on the exhibition and many of the school kids involved have been able to pop in and see it. It's meant so much to them to see work they've helped to create be exhibited in a public space for all to see, so thank you so much for that." Sian Cairns, Libraries NI.
- Tanya, Beat's Youth Development Officer, completed Arts and Disability Access Award (QUB credited), Communications, and Safeguarding training.
- Tanya and Rebecca presented at the LINKS Empowering Young People event.
- Beat's Youth programme was showcased in the TIALT Case Study for British Council: 'UK Arts, Culture and Young People – Innovative practice and trends'.

3. Inclusive Carnival with Diverse Communities

- Empowering Young People outreach sessions included work with Blythefield PS, Here NI, Cliftonville CC, Annandale CC, Harmony PS, Belfast Central Library, Politics in Action, Edenbrooke PS, Holy Family PS, Belfast Metropolitan College SEN department, Annadale Community Centre and Downpatrick Area Youth Project.
- Beat Carnival Centre roller-shutter mural produced as part of Hit the North festival.
- Beach of Dreams-Our Siren Song, significant project developed and initiated. Engagement and arts capacity development with communities on the Ards peninsula, and artistic production for Our Siren Song coastal / maritime festival events in May 2025. Coastal environment awareness, experience and climate action themes.
- North Belfast Festival music performance in Crumlin Road Gaol.
- Participation in Belfast festivals and events such as Pride, Mela, Feile etc. plus across N.I. for Halloween and Christmas. Collaboration with youth and community groups for artistic participation in Pride.
- Newry St Patrick's Day Parade performances and community workshops.

4. Fit for purpose organisation that can transition to new leadership

- Transition Project for leadership succession. Consultant Joe McVey commissioned to assist. Recruitment processes for two senior manager posts: Artistic Director-Chief Executive and Operations Manager. Board sub-group created to oversee process.
- Commercial services and hires, generating earned income.

5. National and international networking: exchange, learning and promoting NI

- Collaboration with UK-wide Beach of Dreams festival, 'nationally significant project'.
- Trans Europe Halles international network of independent cultural centres. Participate in Tartu, Estonia.
- TEH Arts Education Hub participation.
- Audience development: Marketing Plan and actions with new freelance Comms and Marketing post

"My favourite thing is the opportunity to get to know others and create both silly and impactful things."

"I'm not so sure other facilitators from other places would have taken such care. His planning and delivery was so appreciated by us all."

"Great to have BEATnDRUM involved in Cookstown market, everything went really well, please pass on my thanks to all performers who were brilliant! Lovely to work with you."

"On behalf of the team, I would like to express my heartfelt congratulations on the incredible work the Beat team accomplished during the music heritage programme. The impact of your approach is evident, and I am thrilled to see how the project has engaged the communities you worked with. Thank you for all your hard work and commitment to the project." [Funder]

BEAT CARNIVAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Measuring company and programme performance

Beat Carnival was able to ascertain the value and effectiveness of its activity because it monitored details of participation and outcomes; gathered feedback from participants and audience; used agreed performance indicators; produced reports and commissioned external consultation services.

Number of full-time equivalent staff	4
Number of short-term, contracted or freelance staff	91
Number of volunteers	71
Number of volunteer hours	824
Number of participant sessions	360
Number of individual participants	1,754
Number of Artist work sessions	391
Number of Performances / Events	42
Number of estimated audience-attendees	147,680
Number of visitors from outside NI	500
Number of online products (videos etc)	82
Number of known online audience-views	47,807

Percentage of total programme that included particular categories of participants identified as usually 'missing out':

Categories of participation engagement	% of programme activity that involved individuals in these categories
People with a physical or mental impairment	100
Newcomer or ethnic minority people and groups	100
People living in deprived neighbourhoods	100
LGBTQ+ people	100
Older people (aged 65+)	50
Children and young people (aged 0-24)	80

"I value how Beat encouraged my children to express themselves as they wished, through art."

"I love being able to have fun and act like myself around people, without being judged!"

"I love how my children were encouraged to be creative in different ways."

"I love being able to be with and socialise with other young artists."

"I love working with Beat artists, everyone is so welcoming and kind."

"I like having a place to talk about different perspectives and ideas."

BEAT CARNIVAL

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

STRUCTURE, GOVERNANCE & MANAGEMENT

Nature of the Governing Document and Constitution of the Charity

Beat Carnival is a registered Charity (NIC103347) constituted as a Company limited by guarantee and is therefore governed by Articles of Association. The directors of the company are also trustees of the charity. Eligibility for membership of the charity, and membership of the board of trustees is governed by the Articles of Association.

Governance

The trustees who served during the year and up to the date of signature of the financial statements were:

Stefanie Campbell

Lucy Dougan

Frank Galbraith

Oswyn Paulin

Deirdre McKenna (resigned 12 June 2024)

Nikki Morton (appointed 7 October 2024)

Erin McGarry (appointed 31 March 2025)

Recruitment and appointment of trustees

Members: Subscribers are members of the company. Others must apply for membership and be approved by the directors. A member may withdraw by giving written notice, unless there would be only two members remaining.

Directors: Number shall not be less than 3: there is no maximum number.

Appointment of directors: the company may by ordinary resolution appoint a director. A director may resign office by notice to the company.

Policy and procedures adopted for the induction and training of directors/trustees

Prior to being elected, nominees are invited to a Board meeting, as well as visiting the premises, to meet trustees and members of staff. New directors are provided with an information pack containing details of the articles of association, reserves, financial performance to date, budget, insurance cover and marketing plan.

Relationships between the Charity and related parties, including its subsidiary

The charity has a social enterprise subsidiary (Beat Trading Ltd) with which it has many transactions and a controlling interest. The only other related parties are trustees and there are no transactions with them.

Organisational structure and how decisions are made

The board of directors/trustees meets 4 times a year as a full board. It has established subgroups that discuss the activities of the charity in terms of finance, premises, staffing and programming. The subgroups make recommendations to the board and monitor operational activities. Staff have delegated authority to carry out day-to-day work within policies agreed by the board. Financial standing orders give necessary authorisation of different amounts.

Company operations and project management

Beat has a long-term Strategic Plan and an annual Operational Plan. Its projects operate within that framework. Projects are managed through project plans with timelines and project teams. Project budgets are monitored and adjusted as necessary to ensure that spend does not exceed project income.

Beat produces detailed risk assessment for events.

Beat targets programme recruitment and publicity to ensure a wide cross-section of people get involved in the company and its activity.

BEAT CARNIVAL

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

Beat's Director presents a monthly financial report to the company Board. Beat operates separate cost centres on SAGE.

Beat's financial statements are subject to a full financial audit at the end of each financial year. Beat management and Board of Directors regularly review financial procedures. Beat operates procurement policy and has a select list of suppliers that is updated at the end of each financial year.

Beat provides value for money by careful costing, recycling materials and having a high level of voluntary contribution in events.

Beat Carnival complies with legislative regulations laid out in Equal Opportunities legislation, the Disability Discrimination Act, the Children's Order, GDPR and other appropriate legislation. Beat Carnival Policies are reviewed and updated in a two-year cycle: they include Child Protection & Safeguarding, Health and Safety, Community Relations, Harassment, Equal Opportunities and Privacy.

Setting of staff salaries

Salaries for posts are set according to the benchmark NJC Salary Scales, widely used in the voluntary and community sector in Northern Ireland and endorsed and used by NICVA, the voluntary sector umbrella body. The NJC payscales are local government payscales resulting from negotiations between the employer and trade union sides of the National Joint Council. The benchmark or point of comparison that was used when considering the salary for the posts, was selected through review and recommendation by an external HR consultant, aligned to guidance produced by NICVA and agreed by the trustees.

Staff training

In 2024-25, staff and freelance artists received training in: Carbon Literacy; Arts and Dementia; LGBTQIA+ Awareness; Autism Awareness; Gender Consciousness; Political Awareness for Youth Practitioners; Communications; Arts and Disability Access; Safeguarding; Fire Marshall; business development and financial resilience in Arts & Business Blueprint Programme; 2 x Samba courses, Breaks & Beats and Percussion. Board received Governance training.

Staff changes

Two succession posts were recruited for 2025-2026 job starts: Artistic Director-Chief Executive and Operations Manager.

A sustainable company: succession programme

In the previous 2023-24 year, the organisation was preparing for a critical period of senior leadership transition, to replace the founder-leader retiring in 2025. This was acting in good time to have a structured, two-year, succession process and put the organisation in good shape for the future. A full-time, fixed-term Strategic Coordinator post was planned for the Transition Project, but recruitment was unsuccessful. The project role was changed to 'Transition Manager'; and rather than a staff post, a freelance consultant was recruited and engaged in 2024-25. Job descriptions for new Artistic Director-Chief Executive and Operations Manager were produced, the jobs advertised, and interviews carried out in February and March 2025. The new Operations Manager will start in post on 1st April 2025 and the AD-CE on 11th August 2025. Both will have extensive handover periods with outgoing staff.

Financial review

The Statement of Financial Activities on page 17 reports on the charitable activities in brief with an expanded analysis in the notes on pages 20-31 to the accounts. It shows the overall source and application of funds. the Charity had net income resources as at 31 March 2025 of £28,815 (2024: £50,935)

BEAT CARNIVAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

The trustees have resolved to establish reserves to provide for future needs.

The Beat Carnival company is limited by guarantee and it has no share capital. As a charitable organisation as well as a limited company, Beat has the difficulty of attempting to meet the requirement of expending funds in line with charitable objectives, as well as maintaining a solvent company that can meet unforeseen circumstances. To this end and as part of the Business and Development planning, Beat has a Reserves Policy that outlines the rationale for holding reserves. Beat will aim to maintain organisational reserves at a level that equates to at least 50% of annual administration overheads to allow it to deal with loss of funding or other major shocks. Although Beat may not be in a position to maintain this level of free reserves at a particular point in time, it should strive to achieve a reserve that equates to this level.

Reserves structure

Complying with statutory and best practice guidelines, Beat reserves are split into the following categories.

1. Unrestricted funds

Funds that currently have no known specific current or future purpose. These are kept to a minimum to ensure the Beat is maximising the use of its available resources. These funds will be available to respond to unknown risks and opportunities. Unrestricted funds can be spent on anything that furthers the objectives of the organisation; the money has been generated through the sale of services or expertise, hires, or public fundraising or donations.

2. Designated (Unrestricted) Reserves — Business Risks & Working Capital

The Business Risks & Working Capital fund includes allocation towards the on-going working capital requirements for project and grant funding received in arrears. It is proposed that these reserves should also take into account any unforeseen external risks, over which Beat has no control. Such risks included the following:

- The normal fluctuation in year-on-year activities – this relates to the situation where Beat may have to fund a projected loss in any particular period from existing resources.
- Provision of effective working capital to support the organisation's programme especially as many projects are funded in arrears thereby creating a requirement for bridging cashflow. The designated reserve may be utilised on an ongoing basis to bridge this cashflow gap, and as such saves Beat from expending resources on excessive bank interest and charges.
- Loss of funding for specific projects, whereby Beat gap funds the project in order to maintain staff.
- Legal actions that may arise, which will require funding.
- Changes in the political environment or in legislation that may require additional unplanned resources.
- Costs of expert insolvency advice or fundraising assistance.

These reserves are expendable at the discretion of the directors.

3. Designated (Unrestricted) Reserves — Specified Purpose

If part of an unrestricted fund is ear-marked for a particular project, it may be designated as a separate fund. This may be designated for a project that Beat is seeking to build resources for. Designation does not restrict the board members and they can change their minds. The designation will be recorded in the minutes of a board meeting, as will any subsequent re-designation. A number of designated funds may exist at any one time. Any transfer between funds and allocations to or from designated funds, as well as the reasons for setting up a fund, will be explained. The current specified funds are:

- Building Development and Maintenance Fund – to build a fund that will enable premises and facilities development in line with Beat's strategic plan for a Carnival Arts Centre of Excellence.
- Redundancies Fund – to cover potential legal and contractual commitments in respect of staff redundancies.
- Strategic Development and Succession Fund – a fund that in part represents David Boyd's Creative Britons award, donated to Beat as an unrestricted award and which Beat has decided to designate to contribute to specific costs of creative opportunity and development. For the leadership transition period, the Creative Development Fund was extended to be a Strategic Development and Succession Fund, if needed.
- Beat Carnival Events Fund – a fund to ensure that strategically significant carnival arts initiatives, such as Carnival On The Coast and Our Siren Song programme and event can be delivered. Supporting specific fund-raising for programmes.

BEAT CARNIVAL

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

4. Restricted Reserves

Funds that have been given for particular purposes and projects. Within Beat this reserve usually relates to specific grant funding received in advance. This reserve will be maintained at the level required by the stipulations of the grant awarding bodies. The level of the reserve will be calculated and agreed on an annual basis as part of the process of preparation of annual financial statements. The annual review should include an analysis of whether any of the stipulations have expired, therefore allowing the release of funds to an unrestricted reserve. The directors will undertake to ensure that all restricted funds are solely utilised in accordance with the terms of their being granted.

The first two items are 'Unrestricted Reserves', as they are not subject to any restriction in law.

Beat's Board will review the reserve strategy on an ongoing basis in order to ensure its relevance to current business circumstances and risks.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks,

Risk Statement

Further to the above management statements, the trustees identify the major risks to which the charity is exposed each financial year when preparing and updating a strategic plan, in particular those related to the operations and finances of the charity. The trustees then review any major risks that have been identified and establish systems to mitigate those risks. The charity is satisfied that the systems are in place to mitigate their exposure to the major risks that have been so identified and reviewed. The charity is open to the usual financial risks of any organisation, and the charity has introduced controls to minimise these risks, such as two signatures being required for payments from the bank account. In addition, the accounts are regularly explained to members of the charity and are open for member's inspection at any time. Identified risks include: Strategic, Financial, Governance, People, Reputation, IT and Data, Health & Safety, Assets.

BEAT CARNIVAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Beat Carnival Centre building

There were issues of concern with the repairs and improvements needed to Beat Carnival Centre, Northern Ireland's unique arts creation facility. The building facility is an important, unique asset in the Northern Ireland and Belfast arts 'ecosystem' and should be safeguarded and developed for greater benefit. In this period, we undertook further repairs to prevent water ingress.

Future business

Beat's 2023 to 2027 strategy outlines priorities for the organisation entering a new, exciting and bold phase. As the founding and leading team will retire in 2025, the 2025-26 business programme will enable Beat Carnival to transition and grow in the face of change. 2025 is planned as a 'year of change' and 2026 as a 'year of new beginnings'.

The 2025-2026 programme, to deliver Beat's goals and outcomes, is projected to engage 1,500 children, young people and adults in 360 participatory arts activities and 220 artist development sessions, with estimated 113,000 audience at 32 free-of-charge events in public spaces. Activity is entirely aligned to Beat's strategic purpose and supports Arts Council NI and Belfast City Council strategic outcomes. We will seek 25-26 core funding uplift from ACNI for succession and sustainability, to relieve business stress.

Significant, new elements of the 2025-26 programme follow from extensive development work in 2024-25 involving stakeholders. Two principal, participatory programme developments are: the Empowering Young People programme; and rural capacity building in Carnival On The Coast, with Our Siren Song Festival as NI partner in UK-wide Beach Of Dreams festival. The Transition Project aims to complete the company's leader succession, and the Blueprint (Arts & Business) programme will support financial resilience. A new Marketing Action Plan aims to increase engagement and develop new audiences. Beat will be pro-active in the Irish Street Arts & Spectacle network and the Impact Practice Network. For sector advancement, leading carnival arts growth, Beat aims to form a carnival collaboration structure with all-island networking. Beat will seek financial support for European learning and collaboration, with International Munich Arts Lab. Green Arts and sustainability initiatives will include participation in a Futures Literacy co-design UK team. We want to develop artists' studios and accessibility plans for the Carnival Centre.

Statement of trustees' responsibilities

The trustees 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).

The law applicable to charities in Northern Ireland 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 charity and of the incoming resources and application of resources of the charity 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 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BEAT CARNIVAL

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

Auditor

In accordance with the company's articles, a resolution proposing that HM Chartered Accountants be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



Stefanie Campbell

Trustee

Date: 06/10/2025

BEAT CARNIVAL

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BEAT CARNIVAL

Opinion

We have audited the financial statements of Beat Carnival (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you were:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

BEAT CARNIVAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF BEAT CARNIVAL

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Accounts and Reports Regulations (Northern Ireland) 2015 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

BEAT CARNIVAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF BEAT CARNIVAL

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

BEAT CARNIVAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF BEAT CARNIVAL

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



HM Chartered Accountants
Chartered Accountants
Statutory Auditor

6th Floor East Tower
Lanyon Plaza
Belfast
Co. Antrim

BT1 3LP

07/10/2025

HM Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

BEAT CARNIVAL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds		Unrestricted funds designated		Restricted funds		Unrestricted funds general		Unrestricted funds designated		Restricted funds		Total	
		2025	£	2025	£	2025	£	2024	£	2024	£	2024	£	2024	£
Income from:															
Donations and legacies	3	-	31,059	-	31,059	-	-	-	-	47,772	47,772	-	-	47,772	47,772
Charitable activities	4	19,055	-	337,430	-	356,485	26,019	26,019	-	-	-	323,587	323,587	349,606	349,606
Investments	5	6,784	-	-	-	6,784	5,445	5,445	-	-	-	-	-	5,445	5,445
Total income		<u>25,839</u>	<u>31,059</u>	<u>337,430</u>	<u>337,430</u>	<u>394,328</u>	<u>31,464</u>	<u>31,464</u>	<u>47,772</u>	<u>47,772</u>	<u>402,823</u>	<u>323,587</u>	<u>323,587</u>	<u>402,823</u>	<u>402,823</u>
Expenditure on:															
Charitable activities	6	27,507	26,724	310,892	310,892	365,123	23,970	23,970	50,225	50,225	352,305	278,110	278,110	352,305	352,305
Other expenditure	10	390	-	-	-	390	383	383	-	-	383	-	-	383	383
Total expenditure		<u>27,897</u>	<u>26,724</u>	<u>310,892</u>	<u>310,892</u>	<u>365,513</u>	<u>24,353</u>	<u>24,353</u>	<u>50,225</u>	<u>50,225</u>	<u>352,688</u>	<u>278,110</u>	<u>278,110</u>	<u>352,688</u>	<u>352,688</u>
Net income/(expenditure)		<u>(2,058)</u>	<u>4,335</u>	<u>26,538</u>	<u>26,538</u>	<u>28,815</u>	<u>7,111</u>	<u>7,111</u>	<u>(2,453)</u>	<u>(2,453)</u>	<u>50,135</u>	<u>45,477</u>	<u>45,477</u>	<u>50,135</u>	<u>50,135</u>
Transfers between funds		-	-	-	-	-	(2,234)	(2,234)	2,234	2,234	-	-	-	-	-
Net movement in funds		<u>(2,058)</u>	<u>4,335</u>	<u>26,538</u>	<u>26,538</u>	<u>28,815</u>	<u>4,877</u>	<u>4,877</u>	<u>(219)</u>	<u>(219)</u>	<u>50,135</u>	<u>45,477</u>	<u>45,477</u>	<u>50,135</u>	<u>50,135</u>
Reconciliation of funds:															
Fund balances at 1 April 2024		13,352	410,196	382,213	382,213	805,761	8,475	8,475	410,415	410,415	755,626	336,736	336,736	755,626	755,626
Fund balances at 31 March 2025		<u>11,294</u>	<u>414,531</u>	<u>408,751</u>	<u>408,751</u>	<u>834,576</u>	<u>13,352</u>	<u>13,352</u>	<u>410,196</u>	<u>410,196</u>	<u>805,761</u>	<u>382,213</u>	<u>382,213</u>	<u>805,761</u>	<u>805,761</u>

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

BEAT CARNIVAL

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		332,143		339,220
Current assets					
Debtors	13	9,196		29,231	
Cash at bank and in hand		513,331		451,881	
		522,527		481,112	
Creditors: amounts falling due within one year	14	(20,094)		(14,571)	
Net current assets			502,433		466,541
Total assets less current liabilities			834,576		805,761
Net assets			834,576		805,761
The funds of the charity					
Restricted income funds	16		408,751		382,213
Unrestricted funds - general			11,294		13,352
Unrestricted funds - designated	17		414,531		410,196
			834,576		805,761

The financial statements were approved by the trustees on 06/10/2025


Stefanie Campbell
Trustee

BEAT CARNIVAL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	20		61,939		42,604
Investing activities					
Purchase of tangible fixed assets		(7,273)		(13,393)	
Investment income received		6,784		5,445	
Net cash used in investing activities			(489)		(7,948)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			61,450		34,656
Cash and cash equivalents at beginning of year			451,881		417,226
Cash and cash equivalents at end of year			513,331		451,881

BEAT CARNIVAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Beat Carnival is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 11-47 Boyd Street, Belfast, County Antrim BT13 2GU, Northern Ireland.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act (Northern Ireland) 2008, 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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. 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 charity 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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

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

BEAT CARNIVAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

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:

Freehold land and buildings	2% straight line
Plant and equipment	20% straight line
Fixtures and fittings	20% straight line
Motor vehicles	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 charity 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 charity 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 charity's balance sheet when the charity 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.

BEAT CARNIVAL

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 charity'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 charity 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 charity'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.

BEAT CARNIVAL

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

3 Income from donations and legacies

	Unrestricted funds designated 2025 £	Unrestricted funds designated 2024 £
Donations and gifts	31,059	47,772

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable activities						
Sale of goods	16,095	1,651	17,746	22,146	3,316	25,462
Performance related grants	-	335,779	335,779	-	320,271	320,271
Charitable rental income	2,960	-	2,960	3,690	-	3,690
Other income	-	-	-	183	-	183
	19,055	337,430	356,485	26,019	323,587	349,606

Performance related grants analysis

	Charitable activities 2025 £	Charitable activities 2024 £
Arts Council Core & Programme Funding	137,288	143,138
Belfast City Council Multi Annual Funding	33,500	33,000
Arts Council Equipment	5,075	-
Ards & North Down Borough Council	7,768	-
Erasmus+	-	12,835
PRS Foundation	-	9,000
The National Lottery Community Fund - EPY	63,223	71,171
The National Lottery Community Fund - Dormant Accounts	50,000	24,450
BCC Other	4,753	21,677
ACNI	-	5,000
Other	34,172	-
	335,779	320,271

BEAT CARNIVAL

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	6,784	5,445

6 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Artist, Performer and Tutor Fees	69,936	79,915
Venue Rental	1,013	1,089
Crew/Production Management	661	1,725
Travel & Subsistence	3,185	7,171
Skills Training	749	1,061
Programme Co-Ordination	16,021	23,362
Event Services	-	4,644
Publicity/Marketing	7,144	4,342
Materials	4,815	4,285
Evaluation & Consultancy	15,481	5,108
	119,005	132,702
Share of support and governance costs (see note 7)		
Support	236,029	200,767
Governance	10,089	18,836
	365,123	352,305
Analysis by fund		
Unrestricted funds - general	27,507	23,970
Unrestricted funds - designated	26,724	50,225
Restricted funds	310,892	278,110
	365,123	352,305

BEAT CARNIVAL

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

7 Support costs allocated to activities

	2025 £	2024 £
Staff costs	178,544	137,448
Depreciation	14,350	17,515
Office expenses	10,747	13,536
Motor expenses	3,653	3,032
Printing, postage & stationery	1,915	2,238
Repairs & maintenance	15,456	16,735
	3,324	2,787
Insurance	6,027	5,834
Training & recruitment	1,091	1,031
Subscriptions & memberships	922	611
Governance costs	10,089	18,836
	<u>246,118</u>	<u>219,603</u>
Analysed between:		
Charitable activities	<u>246,118</u>	<u>219,603</u>

	2025 £	2024 £
Governance costs comprise:		
Audit and accountancy fees	5,640	3,610
Legal and professional	4,449	15,226
	<u>10,089</u>	<u>18,836</u>

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
<u>4</u>	<u>3</u>

BEAT CARNIVAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

		(Continued)	
9	Employees	2025	2024
		£	£
	Employment costs		
	Wages and salaries	158,763	122,740
	Social security costs	11,942	8,132
	Other pension costs	7,839	6,576
		<u>178,544</u>	<u>137,448</u>

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025	2024
	£	£
Aggregate compensation	<u>109,544</u>	<u>108,045</u>

10 Other expenditure

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Financing costs	<u>390</u>	<u>383</u>

11 Taxation

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

BEAT CARNIVAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost					
At 1 April 2024	377,253	63,633	64,592	45,760	551,238
Additions	4,570	-	2,703	-	7,273
At 31 March 2025	381,823	63,633	67,295	45,760	558,511
Depreciation and impairment					
At 1 April 2024	62,801	43,524	59,933	45,760	212,018
Depreciation charged in the year	7,636	5,354	1,360	-	14,350
At 31 March 2025	70,437	48,878	61,293	45,760	226,368
Carrying amount					
At 31 March 2025	311,386	14,755	6,002	-	332,143
At 31 March 2024	314,452	20,109	4,659	-	339,220

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	1,185	3,222
Other debtors	6,864	25,057
Prepayments and accrued income	1,147	952
	9,196	29,231

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	8,135	3,224
Other creditors	5,316	4,935
Accruals and deferred income	6,643	6,412
	20,094	14,571

15 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	7,839	6,576

BEAT CARNIVAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Retirement benefit schemes

(Continued)

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

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.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Ards & North Down Borough Council	-	7,768	(1,860)	5,908
Beat Carnival Centre Capital	285,817	-	(6,917)	278,900
Arts Council Core & Programme	-	137,288	(137,288)	-
Arts Council Equipment Grant	1,786	5,075	(3,696)	3,165
Belfast City Council Arts & Heritage	14,177	4,753	(18,930)	-
Belfast City Council CMAG	-	33,500	(33,500)	-
The National Lottery Community Fund - EYP	24,288	61,382	(64,825)	20,845
The National Lottery Community fund - Equipment	-	1,841	(891)	950
DFC/BCC Access & Inclusion (Capital)	29,348	-	(600)	28,748
The National Lottery Community Fund - Dormant Accounts	23,654	50,000	(24,155)	49,499
Awards For All	-	19,972	(3,806)	16,166
Kinetika	-	14,200	(9,630)	4,570
Samba Masterclass	3,143	1,651	(4,794)	-
	<u>382,213</u>	<u>337,430</u>	<u>(310,892)</u>	<u>408,751</u>

BEAT CARNIVAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds		(Continued)		
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Arts Council Commission	5,000	5,000	(10,000)	-
Arts Council Capital	292,803	-	(6,986)	285,817
Arts Council Core & Programme	-	143,138	(143,138)	-
Arts Council Equipment Grant	5,308	-	(3,522)	1,786
Belfast City Council Arts & Heritage	-	14,177	-	14,177
Belfast City Council CFF	-	7,500	(7,500)	-
Belfast City Council MAF	-	33,000	(33,000)	-
The National Lottery Community Fund	-	71,171	(46,883)	24,288
Children in Need	5,701	-	(5,701)	-
DFC/BCC Access & Inclusion (Capital)	29,948	-	(600)	29,348
Dormant Accounts	-	24,450	(796)	23,654
Eramus+	(2,024)	12,835	(10,811)	-
PRS Foundation	-	9,000	(9,000)	-
Samba Masterclass	-	3,316	(173)	3,143
	<u>336,736</u>	<u>323,587</u>	<u>(278,110)</u>	<u>382,213</u>
	<u>336,736</u>	<u>323,587</u>	<u>(278,110)</u>	<u>382,213</u>

Restricted funds are legacies and donations received for specified purposes within the overall aims of the Charity.

BEAT CARNIVAL

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

17 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Working Capital Fund	160,000	31,059	(26,724)	-	164,335
Building Development Fund	130,000	-	-	-	130,000
Redundancies Fund	40,500	-	-	-	40,500
Succession Strategy Fund	44,696	-	-	-	44,696
Beat Carnival Events Fund	35,000	-	-	-	35,000
	<u>410,196</u>	<u>31,059</u>	<u>(26,724)</u>	<u>-</u>	<u>414,531</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Working Capital Fund	150,000	47,772	(50,225)	12,453	160,000
Building Development Fund	140,000	-	-	(10,000)	130,000
Redundancies Fund	40,500	-	-	-	40,500
Succession Strategy Fund	60,000	-	-	(15,304)	44,696
Beat Carnival Events Fund	19,915	-	-	15,085	35,000
	<u>410,415</u>	<u>47,772</u>	<u>(50,225)</u>	<u>2,234</u>	<u>410,196</u>

Unrestricted funds comprise those funds which the Management Committee are free to use in accordance with the organisation's objectives.

Working Capital Fund - allocated towards the ongoing capital requirements for project and grant funding received in areas

Building Development Fund - allocated to allow for maintenance and repair risks and for accrued depreciation

Redundancies Fund - allocated to provide for potential redundancy costs

Strategic Development and Succession Fund - allocated to Strategic Development and Succession

Events Fund - allocated towards events held

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	<u>13,352</u>	<u>25,839</u>	<u>(27,897)</u>	<u>-</u>	<u>11,294</u>

BEAT CARNIVAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Unrestricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	8,475	31,464	(24,353)	(2,234)	13,352

19 Related party transactions

The charity received a donation of £31,059 (2024: £47,722) from Beat Trading Limited, a company limited by guarantee whose only member is Beat Carnival. The amount due in respect of this donation at the year end was £Nil (2024: £Nil)

20 Cash generated from operations	2025 £	2024 £
Surplus for the year	28,815	50,135
Adjustments for:		
Investment income recognised in statement of financial activities	(6,784)	(5,445)
Depreciation and impairment of tangible fixed assets	14,350	17,515
Movements in working capital:		
Decrease/(increase) in debtors	20,035	(13,274)
Increase/(decrease) in creditors	5,523	(6,327)
Cash generated from operations	61,939	42,604

21 Analysis of changes in net funds

The charity had no material debt during the year.

Beat Carnival

Northern Ireland - Charity number 103347

Accounts

Charity registration number NIC103347

BEAT CARNIVAL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

BEAT CARNIVAL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Stefanie Campbell Lucy Dougan Frank Galbraith Oswyn Paulin	(Appointed 14 August 2023)
Charity number	NIC103347	
Company number	NI027789	
Registered office	11-47 Boyd Street Belfast BT13 2GU	
Auditor	Harbinson Mulholland Centrepont 24 Ormeau Avenue Belfast Co. Antrim Northern Ireland BT2 8HS	
Bankers	Ulster Bank Limited Arches Retail Park Belfast BT5 4GA	

BEAT CARNIVAL

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BEAT CARNIVAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

WHAT THE ORGANISATION DOES

Beat Carnival is Northern Ireland's foremost and long-standing Carnival Arts company. We create carnival parades and outdoor arts performances. The first city-centre parades were in 1995. We encourage our city of Belfast and communities across the country to think big about celebrating creative, community life in ways that are ambitious and welcoming to all. Beat's specialisms include carnival arts of drumming, dance, making (floats, puppets, props, costume), music, street theatre performance, children's arts and crafts. There is no other carnival arts organisation of the scale, activity, history or influence in Northern Ireland. Beat Carnival has introduced many of the artform techniques and trained many of the artists now working across the country.

We provide participation and training programmes and have extensive experience of work with community organisations. People gain new skills, connections and individual support at weekly activity programmes in Beat Carnival Centre and through extensive outreach. Carnival arts bring new sources of creativity to Northern Ireland's traditional experience of cultural parades and street music. Carnival arts, outdoors in public spaces with people from diverse backgrounds, are experienced in ways that are culturally inclusive. The organisation's involvement in a wide range of networks, locally and internationally, increases diversity of relationships and shared benefits. Beat Carnival's activity is provided free of charge to participants and audience so that barriers to access and engagement are as low as possible. Ease of access is one of the ways that the activity increases equality of opportunity.

Beat Carnival Centre with its programme of arts creation, education, training, community outreach and events production, provides a focal point for anyone interested in the development of carnival arts. Artists design, create, rehearse, teach and train at the Centre. The Carnival Centre's work makes a special contribution to festivals, community celebrations and civic events. Importantly, the premises and its activity provide an accessible, supportive and 'safe space', particularly for young people. Participants at Beat's weekly programme of open-access workshops range in age from four to over 65 years. Six or seven evening sessions operate each week at the Centre. Public audience at Beat's free events gain enjoyment and an increased sense of community pride and connection. In 2023-2024 Beat Carnival provided 1,078 benefit activities (workshops, artist sessions, events) for 140,510 beneficiaries.

VISION, MISSION STATEMENT AND VALUE BASE

Vision

The vision for Beat Carnival's work with artists, their audiences, the community, individual participants and young people is of a:

"vibrant, colourful, creative and welcoming society".

Beat Carnival will aim to achieve this through their organisational vision of being:

"the leaders in excellence of Carnival artforms".

Mission

The Beat Carnival's mission statement is to:

"Make accessible and spectacular Carnival, leaving a legacy of creative skills, collaboration, participation and celebration".

BEAT CARNIVAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Values

Beat Carnival operates to a set of core values.

- Inclusive: Carnival is for everyone. Carnival activities celebrate diverse cultures and a common humanity with as few barriers to participation as possible.
- Quality: There is an aim for excellence in everything Beat Carnival does.
- Innovative: Beat Carnival will strive to take forward the carnival artform, creating new ideas and approaches. The skills and knowledge of local artists and carnival participants progressively increase through training and experience.
- Legacy: Carnival will be devised, developed and delivered in ways that leave a legacy of skills, ambition and achievement within communities.
- Civic pride: Carnival makes visible the organisation's great pride in being created in Belfast.
- Fun: Enjoyment and entertainment are key aspects of every Carnival.

PROVIDING PUBLIC BENEFIT

PUBLIC BENEFIT PURPOSES

- Beat Carnival's charitable purpose as set out in the Articles is, in summary, to:
- advance public education, appreciation of and participation in carnival
- promote arts and culture by managing an Arts Resource Centre as a cultural and social amenity
- organising and delivering carnival events, arts workshops and other activities, events, performances and initiatives throughout the year
- providing tuition in creative design, constructional, textile and performance skills
- promoting cultural tourism and cultural exchange and opportunities for vocational and recreational purposes for all groups and abilities
- advance community development by engaging with and assisting voluntary and community groups and organisations to organise and participate in cultural, arts, leisure and heritage projects and initiatives
- to promote other charitable purposes so long as these purposes would be considered to be charitable under the law of Northern Ireland.

2023 – 24 PURPOSE

- A sustainable company. In 2023-24 there was particular purpose and priority to strengthening the company, adapting the business model and preparing for the future. The organisation was preparing for a critical period of organisational transition. 2023-24 strategic development was to address the challenge of senior leadership transition, replacing the founder-leader of the cultural organisation. The organisation is acting in good time, to have a structured, two-year, strategically coordinated succession process. We have examined resilience and sustainability by engaging consultants, researchers, undertaking business planning and an extensive process of stakeholder consultation. Beat is planning for a two-year Strategic Coordinator post to work with managers through transition to put the organisation in good shape for the future.
- Programme purpose. Cultural democracy underpinned our approach. The programme delivered arts education and pathways to careers for younger people. Youth support, including well-being, was a central benefit, as was training and employment for artists in a wide range of artforms at the Centre. The Beat Carnival Centre programme provided weekly creative activities for all ages and abilities and the Centre was a hub for many workshops and events in neighbourhoods and city spaces, enabling arts access and inclusion. Programme design and delivery partners ranged from neighbourhoods described as disadvantaged /deprived, who told us they felt 'left-out' of many, often centralised, opportunities – they are on the periphery and experience many types of disconnection – to international culture partners.

WHAT HAPPENED IN 2023-2024

Direct benefits provided by Beat Carnival's activities in 23-24 included new awareness of, and participation in, creative activities for individuals, for groups and communities and for the general public. Free-access, collaborative, carnival arts activities fostered good relations and animation of public and neighbourhood spaces, including spaces that have been or are contested or controlled by factions. The public spaces where arts activity took place were made more welcoming for all. Beat Carnival's activity increased interest in arts in young people and under-engaged groups. The activity improved access to information and expertise about arts for excluded people and communities.

BEAT CARNIVAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

In areas that are deemed 'disadvantaged' it inspired ambition and enabled personal achievement and pride. Beat created developmental partnerships with community groups and other arts companies, to increase representation, knowledge sharing, skills sharing, specialist support, capacity building and the promotion of shared values. Beat's safe, imaginative and attractive arts and cultural activity resulted in people, many of them being children and young people, engaging with others. Pleasure and fun were gained through the programmes. Children and young people benefited from emotional growth, personal development and increased social skills. Participants, both individuals and groups, were better equipped to make positive changes in their lives. Social connections were enabled in a year of damaging isolation and more people took positive action on issues. An important benefit of Beat Carnival's activity was significantly increased support of young people, through implementation of a long-term Youth Development programme.

Activity development and performance highlights over the year:

- Beat Carnival celebrated 30 years since company formation. A packed festival programme included community engagement workshops with community groups and schools; Brazil and Belfast trad fusion music night; Artist Residency from Shademakers carnival production company based on the Isle of Wight; a specially commissioned immersive theatre tour of Beat Carnival history; Carnival family event in 2 Royal Avenue, Belfast; sold out 'Electro Carnival' event at The MAC with suite of commissioned songs by Katie Richardson.
- Electro Carnival performance was repeated in SSE Arena at opening of One Young World conference, livestreamed worldwide.
- Growth of Youth Development Programme. With significant investment from The National Lottery Community Fund, Beat Carnival was able to sustain and expand the youth programme. Beat worked with over 60 young people per week (term times) across four projects in our core programming. The young people range in age from 5 years to 24 years old. The programmes focus on creative skills development; encouraging self-expression; and experiencing joy & less stress.
- Youth – Future Leaders. Staff mentored two senior young people in a new Future Leaders programme. Participants take a lead and learn project management and facilitation skills.
- Youth – A new Carnival School programme delivered with youth and community groups across Northern Ireland focused on groups experiencing poverty, having additional educational needs and facing discrimination (eg LGBTQIA+ groups). In programme sessions young people could express themselves via a range of carnival arts and create in a carnival celebration within their school or youth setting. 21 sessions, 11 groups, 273 participants.
- Youth – Summer Scheme - 15 sessions of our Summer Project with 35 participants and ended with a Carnival Arts Showcase and dissemination of the international SPOTing (Spaces of Transformation) Arts Education report to peers, funders and supporters.
- Youth – renovation of new 'Our Space' youth room at Beat Carnival Centre designed with and for young people.
- Many performances and events produced over the year included Halloween and Christmas entertainment.
- Contributed significantly to invigorating the Newry St Patrick's Day Parade. 3 floats, music, community engagement, Montserrat Masqueraders (Caribbean St Patrick's Day).
- QUB media students' documentary produced about Beat Carnival's involvement with Belfast's St Patrick's Day Parade.
- International collaborations and relationship development included the Trans Europe Halles network and a conference in Leipzig, Germany; TEH Arts Education Hub meeting in Paris, France; TEH Cultural Transformation Project and Movement; Masterclass sessions as part of International Samba festival Mega Samba in Portugal with 12 BEATnDRUM participants.
- North Belfast Festival development and programme. Sold out Samba performance in Oh Yeah Music Centre and successful family Open Day at Beat Carnival.
- Planning for Beach Of Dreams 2025, a major UK-wide creativity and climate action project and coastline festival. Beat Carnival is Northern Ireland partner.
- Academic connections – QUB Centre for Creative Ethnography and University of Liverpool RAC.
- Significant development for Beat Carnival 5-year strategy including sessions with Beat staff and Board.
- Three school work experience placements
- Individual placements provided for Artisteducater students from ArtEZ University of The Arts, Arnhem, Netherlands: 1 undergraduate student for 6 weeks, 1 masters student for 3 months.
- Hosted Links network meeting.
- Hosted fact finding visits from Deputy Lord Mayor of Belfast, MLA All Party Group for the Arts chair, Sian Mulholland; and Arts Council NI senior officer Patricia Lavery.
- Governance development: new member and director recruitment and new Chair and Deputy Chair appointed.

BEAT CARNIVAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

- One of the many comments and endorsements received over the year is this from a parent of a youth programme participant: *"This programme is absolutely amazing. It has definitely increased her confidence, has allowed her to make amazing new friends, and enjoy being creative and encouraging diversity. The staff are fabulous, they provide great opportunities for the kids and are so highly spoken of.. Communication is great and it is definitely a great safe space for children."*

Beat Carnival was able to ascertain the value and effectiveness of its activity because it monitored details of participation and outcomes; gathered feedback from participants and audience; used agreed performance indicators; produced reports and commissioned external consultation services.

• COMPANY AND PROGRAMME PERFORMANCE

PROGRAMME PARTICIPATION and AUDIENCE

2023-2024 Programme		
1	Strategy Development	Staff capacity building, succession planning and business model development. Transition strategy planning including proposal for a Strategic Co-ordinator post. <u>Succession Strategy underway.</u>
2	Creativity Centre of Excellence	Building works were completed to improve access, inclusion with a new accessible entrance on Gardner Street and a new accessible toilet on the ground floor. Increased access to arts spaces for D/deaf/disabled people. Increased creative workspaces in Belfast City Centre. Proposal to Arts Council for support to engage professional services to safeguard building and <u>improve facilities was not successful.</u>
3	The Beat Space: Youth Programme	Youth Arts participation and education workshop sessions. New, co-designed youth room and facilities, Our Space. Increased access to quality arts experience for children & youth. increased arts education and research. increased artistic skills.
4	Beat Carnival Music	Specialised Carnival Music training and rehearsal sessions and a newly commissioned suite of music. Irish trad, Brazilian and world music performances; Rhythm Routes, to new destinations project; Electro Carnival new electronica to advance the carnival music artform. More people involved in music-making. Increased performance with community musicians. <u>New music research and production moved artform forwards.</u>
5	Big Ideas: Beat R&D & Training for new Outdoor Arts, Carnival and Being Green	Masterclass sessions New event development: significant research and development with artists and new partners for a new major Belfast 2024 event. Major application to Creative Ireland for UK and Ireland coastal arts project was not successful.
6	Events For All: Events Production	Beat 30 anniversary celebrations, St Patrick's Day in Newry and other festivals and events. Large scale events created in public spaces. A major event outside Belfast. New audience reached.
7	Outdoor & Carnival Arts Sector: Support & Growth in NI	Development of Carnival On The Coast concept and Creativity & Ecology theme. with potential collaborations in NI and Southern Ireland.
8	Community Arts with City and Neighbourhood	Beat community arts co-design in the city and with neighbourhoods. Participation in local networks and North Belfast Festival Steering Committee. Community Arts co-design and facilitation increased in marginalised areas including North Belfast. New North Belfast programmes facilitated. Increased contribution to networks and other cultural initiatives.
9	Beat International	Participation in European meetings and projects. Trans Europe Halles network of independent cultural centres: international networking and collaboration, conference meets, Arts Education Hub, Youth Hub, Cultural Transformation Movement. Maintained and increased participation in International networking and collaboration. Beat provided increased opportunities to others as cultural hub.
10	Beat Arts Services	Arts services delivery, sessions and events. Specialist arts services delivered across Northern Ireland. Arts audience increased. Income generated.

BEAT CARNIVAL

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

Number of full-time equivalent staff	3
Number of short-term, contracted or freelance staff	128
Number of volunteers	50
Number of volunteer hours	560
Number of participant sessions	324
Number of individual participants	1,592
Number of Artists work / development sessions	693
Number of Performances / Events	61
Number of estimated audience-attendees	131,725
Number of visitors from outside NI	2,000
Number of online products (videos etc)	60
Number of known online audience-views	13,102

Percentage of total programme that included particular categories of participants, % groups and individuals identified as usually 'missing out', that engaged in Beat Carnival programmes:

Participation Engagement	% of programme activity that involved individuals in these categories
People with a physical or mental impairment	100
Newcomer or ethnic minority people and groups	100
People living in deprived neighbourhoods	100
LGBTQ+ people	100
Older people (aged 65+)	50
Children and young people (aged 0-24)	80
Unemployed People	0

• STRUCTURE, GOVERNANCE & MANAGEMENT

Nature of the Governing Document and Constitution of the Charity

Beat Carnival is a registered Charity (NIC103347 and HMRC XR 82700) constituted as a Company limited by guarantee and is therefore governed by Articles of Association. The directors of the company are also trustees of the charity. Eligibility for membership of the charity, and membership of the board of trustees is governed by the Articles of Association.

Relationships Between the Charity and Related Parties, Including its Subsidiaries

The charity has a social enterprise subsidiary (Beat Trading Ltd) with which it has many transactions and a controlling interest. The only other related parties are trustees and there are no transactions with them.

Company Operations and Project Management

Beat has a long-term Strategic Plan and an annual Operational Plan. Its projects operate within that framework. Projects are managed through Project Plans with timelines and Project Teams. The project budget is monitored and adjusted as necessary to ensure that spend does not exceed the project income.

Beat produces detailed risk assessment for events.

Beat targets recruitment and publicity to ensure that a wide cross-section of people get involved in the company and its programmes.

Beat's Director presents a monthly financial report to the company Board. Beat operates separate cost centres on SAGE.

Beat's financial statements are subject to a full financial audit at the end of each financial year. Beat management and Board of Directors regularly review financial procedures. Beat operates procurement policy and has a select list of suppliers that is updated at the end of each financial year.

BEAT CARNIVAL

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

Beat provides value for money by careful costing, recycling materials and having a high level of voluntary contribution.

Beat Carnival complies with legislative regulations laid out in Equal Opportunities legislation, the Disability Discrimination Act and the Children's Order, GDPR and other appropriate legislation. Beat Carnival Policies include: a Child Protection & Safeguarding Policy, a Health and Safety Policy, Community Relations Policy, Harassment Policy, Equal Opportunities Policy and Privacy Policy.

Staff Training

Staff and freelance artists received Carbon Literacy Training; Arts and Dementia training; LGBTQIA+ Awareness; Autism Awareness training. Board received Governance training

Staff Changes

Advertised for Strategic Coordinator post. No applicants.

Risk Statement

Further to the above management statements, the trustees identify the major risks to which the charity is exposed each financial year when preparing and updating a strategic plan, in particular those related to the operations and finances of the charity. The trustees then review any major risks that have been identified and establish systems to mitigate those risks. The charity is satisfied that the systems are in place to mitigate their exposure to the major risks that have been so identified and reviewed. The charity is open to the usual financial risks of any organisation, and the charity has introduced controls to minimise these risks, such as two signatures being required for payments from the bank account. In addition, the accounts are regularly explained to members of the charity and are open for member's inspection at any time. Identified risks include: Strategic, Financial, Governance, People, Reputation, IT and Data, Health & Safety, Assets.

The Beat Carnival Centre building

There were issues of concern with repairs needed to Beat Carnival Centre, Northern Ireland's unique arts creation facility. We think the asset is an important, unique asset in the Northern Ireland and Belfast arts 'ecosystem' and should be safeguarded and developed for greater benefit. In this period we undertook further repairs to some of the widespread water ingress. The biggest improvement was in accessibility and inclusion, with the new automatic entrance from Gardener Street to the arts activity room and an adjacent disability accessible toilet.

• FUTURE BUSINESS & PLANNING, ARTISTIC PLANNING & AUDIENCE DEVELOPMENT

Five Programme Elements planned to deliver Beat's 2024-2025 goals and outcomes, engaging 2,000 children, young people and adults in around 400 arts activities; 36 free-of-charge events in public spaces attract 123,000 audience. 2024-25 programme follows from Beat's extensive development work in 2023-24 involving stakeholders and strategy consultant. Activity is entirely aligned to Beat's strategic purpose and supports ACNI's five objectives.

The programme has seven strategic focus areas to deliver best possible impact for our communities, audiences and artists:

- **Lead for the Carnival artform** as a means of cultural expression by bringing artists and audiences together in a politically neutral but creatively diverse form of public programming. Examples: Carnival Arts R&D, music and making.
- **Develop the cohesion and skills of our local communities** by delivering accessible, engaging and creative programmes that upskill and entertain participants from all communities. Examples: youth programme; North and East Belfast outreach.
- **Create a cultural and creative hub** at our headquarters for the people of Belfast and beyond. Examples: youth space development and public access.
- **Showcase the creative potential of Northern Ireland** by championing local artists and hosting international visitors to participate, teach, and learn in collaborative exchanges. Examples: national and international cultural and carnival networks.
- **Partner with existing and new groups** to enhance our capacity and capability to deliver. Examples: connections with educational institutions, international carnival sector etc.
- **Enhance our reach and communication** with existing and new audiences. Example: enhanced marketing actions.
- **Develop a resilient organisation** that is sustainable and can transition to a new Managing Director. Examples: transition programme; board, staff and artist training; commercial events.

BEAT CARNIVAL

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

2024-2025 context

We are proud to operate in the arts ecosystem of Belfast, Northern Ireland, and beyond into Europe. The context factors for Beat are vast due to the breadth of work we deliver.

Creativity infrastructure. Beat Carnival Centre provides unique infrastructure of people and facilities for sustaining access; authentic, creative authorship; diversity and ambition in NI's arts and culture ecosystem. Beat's resilience is proven in the context of reducing arts and culture funding and increasing costs: in 24-25 we will focus on developing our sustainability model through arts service level agreements, new commercial income products, business collaboration and CSR support – in addition to delivery through beneficially collaborative arts partnerships. Beat has plans for premises improvement to safeguard the building fabric and to increase accessibility for all. We have discussed with ACNI the need for specialist assistance to make progress.

Needs. Arts sector, artist and civic-social needs are well understood anecdotally and through Beat's long working experience. In 2021-2023 we undertook intensive community and arts consultations and employed researchers, including a team position, to provide researched findings that we will reflect and act on in 24-25. Participatory Action Research has informed Beat's planning as presented here. Beat will continue the reflective and developmental research process, including training with community artists.

We have programmes for Transition through company leadership succession; 'green carnival' methodology for environmental benefit through creative action; inclusion and health through SEN Carnival (special educational needs) the enlarged empowering youth programme and international Cultural Transformation Movement.

Legacy. Beat has created a vast legacy of trained artists, ambitious communities, expectant audiences, pleased partners and enthusiastic goodwill. The 2024-25 programme will capitalise on and further develop this legacy benefit for all, through collaborations locally and internationally.

2024-2025 in our wider context, the pivotal years to 2027

Transition, succession, beginnings and growth

Our strategy, from 2023 to 2027 outlines the priorities for Beat as it enters a new, exciting and bold phase. As the founding and leading team plan to retire in 2025, the programme here enables Beat Carnival to transition, grow and increase its impact in the face of change.

2024 and 2025 require programmes of organisational development as Beat looks to build sustained resilience to the coming changes, whilst 2025 will have a phased transition into a new leadership structure and team. In 2026 to 2027 Beat will embed this new team and continue to excel in delivering exceptional experiences and carnivals for communities.

2023 focused on organisational understanding, who we are, who we serve, what our purpose is, what we're good at and where we want to excel in the future to continue to serve our community.

2024 is the year of preparation

A programme of transition, ensuring our organisation is stable and resilient through strategic investments, and that our programme delivery can thrive.

2025 The year of change

A new leader takes the helm, with a planned, overlapping transition that allows for our team to adapt to changes and deliver exceptional programmes and reach new and existing audiences. 2026 the year of new beginnings, with new leadership, refined processes and programmes. 2027 will be the year of new opportunity and growth.

Financial review

The Statement of Financial Activities on page 16 reports on the charitable activities in brief with an expanded analysis in the notes on pages 19 - 28 to the accounts. It shows the overall source and application of funds. the Charity had net income resources as at 31 March 2024 of £50,935 (2023: £28,385)

BEAT CARNIVAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

The Beat Carnival company is limited by guarantee and it has no share capital. As a charitable organisation as well as a limited company, Beat has the difficulty of attempting to meet the requirement of expending funds in line with charitable objectives, as well as maintaining a solvent company that can meet unforeseen circumstances. To this end and as part of the Business and Development planning, Beat has a Reserves Policy that outlines the rationale for holding reserves. Beat will aim to maintain organisational reserves at a level that equates to at least 50% of annual administration overheads to allow it to deal with loss of funding or other major shocks. Although Beat may not be in a position to maintain this level of free reserves at a particular point in time, it should strive to achieve a reserve that equates to this level.

Reserves structure

Complying with statutory and best practice guidelines, Beat reserves are split into the following categories.

1. Unrestricted funds

Funds that currently have no known specific current or future purpose. These are kept to a minimum to ensure the Beat is maximising the use of its available resources. These funds will be available to respond to unknown risks and opportunities. Unrestricted funds can be spent on anything that furthers the objectives of the organisation; the money has been generated through the sale of services or expertise, hires, or public fundraising or donations.

2. Designated (Unrestricted) Reserves — Business Risks & Working Capital

The Business Risks & Working Capital fund includes allocation towards the on-going working capital requirements for project and grant funding received in arrears.

It is proposed that these reserves should also take into account any unforeseen external risks, over which Beat has no control. Such risks included the following:

- The normal fluctuation in year on year activities — this relates to the situation where Beat may have to fund a projected loss in any particular period from existing resources.
- Provision of effective working capital to support the organisation's programme especially as many projects are funded in arrears thereby creating a requirement for bridging cashflow. The designated reserve may be utilised on an ongoing basis to bridge this cashflow gap, and as such saves Beat from expending resources on excessive bank interest and charges.
- Loss of funding for specific projects, whereby Beat gap funds the project in order to maintain staff.
- Legal actions that may arise, which will require funding.
- Changes in the political environment or in legislation that may require additional unplanned resources.
- Costs of expert insolvency advice or fundraising assistance.

These reserves are expendable at the discretion of the directors.

3. Designated (Unrestricted) Reserves — Specified Purpose

If part of an unrestricted fund is ear-marked for a particular project, it may be designated as a separate fund. This may be designated for a project that Beat is seeking to build resources for. Designation does not restrict the board members and they can change their minds. The designation will be recorded in the minutes of a board meeting, as will any subsequent re-designation. A number of designated funds may exist at any one time. Any transfer between funds and allocations to or from designated funds, as well as the reasons for setting up a fund, will be explained. The current specified funds are:

- Building Development and Maintenance Fund — to build a fund that will enable premises and facilities development in line with Beat's strategic plan for a Carnival Arts Centre of Excellence.
 - Redundancies Fund — to cover potential legal and contractual commitments in respect of staff redundancies.
 - Strategic Development and Succession Fund — a fund that in part represents David Boyd's Creative Britons award, which was donated to Beat as an unrestricted award and which Beat has decided to designate to contribute to specific costs of creative opportunity and development. For the coming leadership transition period, the Creative Development Fund is now extended to be a Strategic Development and Succession Fund, which will be particularly required in the 2023 — 2025 period of strategic and leadership change.
 - Beat Carnival Events Fund - a fund to ensure arts celebration activities can be delivered. Supporting specific fund-raising for programmes.
-

BEAT CARNIVAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4. Restricted Reserves

Funds that have been given for particular purposes and projects. Within Beat this reserve usually relates to specific grant funding received in advance. This reserve will be maintained at the level required by the stipulations of the grant awarding bodies. The level of the reserve will be calculated and agreed on an annual basis as part of the process of preparation of annual financial statements. The annual review should include an analysis of whether any of the stipulations have expired, therefore allowing the release of funds to an unrestricted reserve. The directors will undertake to ensure that all restricted funds are solely utilised in accordance with the terms of their being granted.

The first two items are 'Unrestricted Reserves', as they are not subject to any restriction in law.

Beat's Board will review the reserve strategy on an ongoing basis in order to ensure its relevance to current business circumstances and risks. A fund designated for Succession has been added in this year's reserves accounts.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks,

Risk Statement

Further to the above management statements, the trustees identify the major risks to which the charity is exposed each financial year when preparing and updating a strategic plan, in particular those related to the operations and finances of the charity. The trustees then review any major risks that have been identified and establish systems to mitigate those risks. The charity is satisfied that the systems are in place to mitigate their exposure to the major risks that have been so identified and reviewed. The charity is open to the usual financial risks of any organisation, and the charity has introduced controls to minimise these risks, such as two signatures being required for payments from the bank account. In addition, the accounts are regularly explained to members of the charity and are open for member's inspection at any time. Identified risks include: Strategic, Financial, Governance, People, Reputation, IT and Data, Health & Safety, Assets.

Structure, governance and management

Beat Carnival is a registered Charity (NIC103347 and HMRC XR 82700) constituted as a Company Limited by Guarantee and is therefore governed by Articles of Association. The directors of the company are also trustees of the charity. Eligibility for membership of the charity, and membership of the board of trustees is governed by the Articles of Association.

The trustees who served during the year and up to the date of signature of the financial statements were:

Stefanie Campbell

Lucy Dougan

(Appointed 14 August 2023)

Frank Galbraith

Oswyn Paulin

Jonathan Hodge

(Resigned 5 October 2023)

William McFarlane

(Resigned 4 March 2024)

Deirdre McKenna

(Resigned 10 June 2024)

Recruitment and appointment of trustees

Members: Subscribers are members of the company. Others must apply for membership and be approved by the directors. A member may withdraw by giving written notice, unless there would be only two members remaining.

Directors: Number shall not be less than 3; there is no maximum number.

Appointment of directors: the company may by ordinary resolution appoint a director. A director may resign office by notice to the company.

BEAT CARNIVAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Company Operations And Project Management

Beat has a long-term Strategic Plan and an annual Operational Plan. Its projects operate within that framework. Projects are managed through Project Plans with timelines and Project Teams. The project budget is monitored and adjusted as necessary to ensure that spend does not exceed the project income. Beat produces detailed risk assessment for events.

Beat targets recruitment and publicity to ensure that a wide cross-section of people get involved in the company and its programmes.

Beat's Director presents a monthly financial report to the company Board. Beat operates separate cost centres on SAGE.

Beat's financial statements are subject to a full financial audit at the end of each financial year. Beat management and Board of Directors regularly review financial procedures. Beat operates procurement policy and has a select list of suppliers that is updated at the end of each financial year.

Beat provides value for money by careful costing, recycling materials and having a high level of voluntary contribution.

Beat Carnival complies with legislative regulations laid out in Equal Opportunities legislation, the Disability Discrimination Act and the Children's Order, GDPR and other appropriate legislation. Beat Carnival Policies include: a Child Protection & Safeguarding Policy, a Health and Safety Policy, Community Relations Policy, Harassment Policy, Equal Opportunities Policy and Privacy Policy.

The organisational structure and how decisions are made

The board of directors/trustees meets 6 times a year as a full board. It has established sub groups that discuss the activities of the charity in terms of finance, premises, staffing and programming. The subgroups make recommendations to the board and monitor operational activities. Staff have delegated authority to carry out day to day work within policies agreed by the board. Financial standing orders give necessary authorisation of different amounts.

The policies and procedures adopted for the Induction and training of directors/trustees

Prior to being elected, nominees are invited to a Board meeting, as well as visiting the premises, to meet trustees and members of staff. All new directors are provided with an information pack containing details of the articles of association, reserves, financial performance to date, budget insurance cover and marketing plan.

Setting Of Staff Salaries

Salaries for posts are set according to the benchmark NJC Salary Scales, widely used in the voluntary and community sector in Northern Ireland and endorsed and used by NICVA, the voluntary sector umbrella body. The NJC payscales are local government payscales resulting from negotiations between the employer and trade union sides of the National Joint Council. The benchmark or point of comparison that was used when considering the salary for the posts, was selected through review and recommendation by an external HR consultant, aligned to guidance produced by NICVA and agreed by the Beat Carnival Trustees.

Relationships between the charity and related parties, including its subsidiaries

The charity has a social enterprise subsidiary (Beat Trading Ltd) with which it has many transactions and a controlling interest. The only other related parties are trustees and there are no transactions with them

BEAT CARNIVAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

The trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity 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 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that Harbinson Mulholland be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



Stefanie Campbell
Trustee

Date: 7/10/24

BEAT CARNIVAL

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BEAT CARNIVAL

Opinion

We have audited the financial statements of Beat Carnival (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (NI) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you were:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

BEAT CARNIVAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF BEAT CARNIVAL

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

BEAT CARNIVAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF BEAT CARNIVAL

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

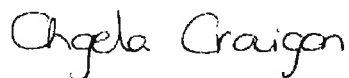
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

BEAT CARNIVAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF BEAT CARNIVAL

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Angela Craigan (Senior Statutory Auditor)
for and on behalf of Harbinson Mulholland
Chartered Accountants
Statutory Auditor

Centrepont
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS
07/10/2024

.....

Harbinson Mulholland is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

BEAT CARNIVAL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds general		Unrestricted funds designated		Restricted funds	Total	Unrestricted funds general		Unrestricted funds designated		Restricted funds	Total
		2024	£	2024	£	2024	£	2023	£	2023	£	2023	£
Income from:													
Donations and legacies	3	-		47,772		-	47,772			49,355		-	51,991
Charitable activities	4	26,019		-		323,587	349,606			11,207		263,929	275,136
Investments	5	5,445		-		-	5,445			1,380		-	1,380
Total income		31,464		47,772		323,587	402,823			15,223		263,929	328,507
Expenditure on:													
Charitable activities	6	23,970		50,225		278,110	352,305			12,298		262,082	299,828
Other expenditure	10	383		-		-	383			294		-	294
Total expenditure		24,353		50,225		278,110	352,688			12,592		262,082	300,122
Net income/(expenditure)		7,111		(2,453)		45,477	50,135			2,631		1,847	28,385
Transfers between funds		(2,234)		2,234		-	-			-		-	-
Net movement in funds		4,877		(219)		45,477	50,135			2,631		1,847	28,385
Reconciliation of funds:													
Fund balances at 1 April 2023		8,475		410,415		336,736	755,626			5,844		386,508	727,241
Fund balances at 31 March 2024		13,352		410,196		382,213	805,761			8,475		336,736	755,626

BEAT CARNIVAL

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

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

BEAT CARNIVAL

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		339,220		343,341
Current assets					
Debtors	13	29,231		15,957	
Cash at bank and in hand		451,881		417,226	
		481,112		433,183	
Creditors: amounts falling due within one year	14	(14,571)		(20,898)	
Net current assets			466,541		412,285
Total assets less current liabilities			805,761		755,626
Net assets			805,761		755,626
The funds of the charity					
Restricted income funds	16		382,213		336,736
Unrestricted funds - general			13,352		8,475
Unrestricted funds - designated	17		410,196		410,415
			805,761		755,626

The financial statements were approved by the trustees on 7/10/24



Stefanie Campbell
Trustee

BEAT CARNIVAL

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	20		42,604		(47,042)
Investing activities					
Purchase of tangible fixed assets		(13,393)		(37,907)	
Investment income received		5,445		347	
Net cash used in investing activities			(7,948)		(36,527)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			34,656		10,515
Cash and cash equivalents at beginning of year			417,226		406,710
Cash and cash equivalents at end of year			451,881		417,226

BEAT CARNIVAL

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

1 Accounting policies

Charity information

Beat Carnival is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 11-47-Boyd Street, Belfast, County Antrim BT13 2GU, Northern Ireland

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, 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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. 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 charity 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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

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

BEAT CARNIVAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

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:

Freehold land and buildings	2% straight line
Plant and equipment	20% straight line
Fixtures and fittings	20% straight line
Motor vehicles	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 charity 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 charity 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 charity's balance sheet when the charity 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.

BEAT CARNIVAL

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

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 charity'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 charity 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 charity'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.

BEAT CARNIVAL

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

3 Income from donations and legacies

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £
Donations and gifts	-	47,772	47,772	2,636	49,355	51,991

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Charitable activities						
Sale of goods	22,146	3,316	25,462	7,394	-	7,394
Performance related grants	-	320,271	320,271	-	263,929	263,929
Charitable rental income	3,690	-	3,690	3,770	-	3,770
Other income	183	-	183	43	-	43
	26,019	323,587	349,606	11,207	263,929	275,136

Performance related grants analysis

	Charitable activities 2024 £	Charitable activities 2023 £
Arts Council Core & Programme Funding	143,138	154,248
Belfast City Council Multi Annual Funding	33,000	33,000
DFC/BCC Access & Including (Capital)	-	30,000
Children in Need	-	10,500
Erasmus+	12,835	16,169
PRS Foundation	9,000	-
The National Lottery Community Fund	71,171	-
Dormant Accounts	24,450	-
BCC Other	21,677	-
ACNI	5,000	-
Other	-	20,012
	320,271	263,929

BEAT CARNIVAL

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

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	5,445	1,380

6 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Artist, Performer and Tutor Fees	79,915	60,284
Venue Rental	1,089	460
Crew/Production Management	1,725	8,159
Travel & Subsistence	7,171	1,494
Skills Training	1,061	747
Programme Co-Ordination	23,362	3,561
Event Services	4,644	803
Publicity/Marketing	4,342	1,391
Materials	4,285	9,933
Evaluation & Consultancy	5,108	-
	<u>132,702</u>	<u>86,832</u>
Share of support and governance costs (see note 7)		
Support	200,767	193,035
Governance	<u>18,836</u>	<u>19,961</u>
	<u>352,305</u>	<u>299,828</u>
Analysis by fund		
Unrestricted funds - general	23,970	12,298
Unrestricted funds - designated	50,225	25,448
Restricted funds	<u>278,110</u>	<u>262,082</u>
	<u>352,305</u>	<u>299,828</u>

BEAT CARNIVAL

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

7 Support costs allocated to activities

	2024 £	2023 £
Staff costs	137,448	131,280
Depreciation	17,515	16,202
Office expenses	13,536	15,403
Motor expenses	3,032	4,841
Printing, postage & stationery	2,238	2,561
Repairs & maintenance	16,735	10,908
Computer maintenance	2,787	3,682
Insurance	5,834	4,971
Training & recruitment	1,031	1,672
Subscriptions & memberships	611	1,515
Governance costs	18,836	19,961
	<u>219,603</u>	<u>212,996</u>
Analysed between:		
Charitable activities	<u>219,603</u>	<u>212,996</u>

	2024 £	2023 £
Governance costs comprise:		
Audit and accountancy fees	3,610	4,440
Legal and professional	15,226	15,521
	<u>18,836</u>	<u>19,961</u>

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
<u>3</u>	<u>3</u>

BEAT CARNIVAL

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

9	Employees	(Continued)	
	Employment costs	2024	2023
		£	£
	Wages and salaries	122,740	108,941
	Social security costs	8,132	7,986
	Other pension costs	6,576	14,353
		<u>137,448</u>	<u>131,280</u>

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	<u>108,045</u>	<u>102,203</u>

10 Other expenditure

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Financing costs	<u>383</u>	<u>294</u>

11 Taxation

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

BEAT CARNIVAL

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

12 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2023	377,253	50,240	64,592	45,760	537,845
Additions	-	13,393	-	-	13,393
At 31 March 2024	377,253	63,633	64,592	45,760	551,238
Depreciation and impairment					
At 1 April 2023	55,256	36,023	57,464	45,760	194,503
Depreciation charged in the year	7,545	7,501	2,469	-	17,515
At 31 March 2024	62,801	43,524	59,933	45,760	212,018
Carrying amount					
At 31 March 2024	314,452	20,109	4,659	-	339,220
At 31 March 2023	321,997	14,217	7,127	-	343,341

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	3,222	-
Other debtors	25,057	15,212
Prepayments and accrued income	952	745
	29,231	15,957

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	3,224	(268)
Other creditors	4,935	14,695
Accruals and deferred income	6,412	6,471
	14,571	20,898

15 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	6,576	14,353

BEAT CARNIVAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Retirement benefit schemes

(Continued)

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

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.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Arts Council Commission	5,000	5,000	(10,000)	-
Arts Council Capital	292,803	-	(6,986)	285,817
Arts Council Core & Programme	-	143,138	(143,138)	-
Arts Council Equipment Grant	5,308	-	(3,522)	1,786
Belfast City Council Arts & Heritage	-	14,177	-	14,177
Belfast City Council CFF	-	7,500	(7,500)	-
Belfast City Council MAF	-	33,000	(33,000)	-
The National Lotter Community Fund	-	71,171	(46,883)	24,288
Children in Need	5,701	-	(5,701)	-
DFC/BCC Access & Inclusion (Capital)	29,948	-	(600)	29,348
Dormant Accounts	-	24,450	(796)	23,654
Eramus+	(2,024)	12,835	(10,811)	-
PRS Foundation	-	9,000	(9,000)	-
Samba Masterclass	-	3,316	(173)	3,143
	<u>336,736</u>	<u>323,587</u>	<u>(278,110)</u>	<u>382,213</u>

Restricted funds are legacies and donations received for specified purposes within the overall aims of the Charity.

17 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Working Capital Fund	150,000	47,772	(50,225)	12,453	160,000
Building Development Fund	140,000	-	-	(10,000)	130,000
Redundancies Fund	40,500	-	-	-	40,500
Succession Strategy Fund	60,000	-	-	(15,304)	44,696
Beat Carnival Events Fund	19,915	-	-	15,085	35,000
	<u>410,415</u>	<u>47,772</u>	<u>(50,225)</u>	<u>2,234</u>	<u>410,196</u>

BEAT CARNIVAL

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

17 Unrestricted funds - designated

(Continued)

Unrestricted funds comprise those funds which the Management Committee are free to use in accordance with the organisation's objectives.

Working Capital Fund - allocated towards the ongoing capital requirements for project and grant funding received in areas

Building Development Fund - allocated to allow for maintenance and repair risks and for accrued depreciation

Redundancies Fund - allocated to provide for potential redundancy costs

Strategic Development and Succession Fund - allocated to Strategic Development and Succession

Events Fund - allocated towards events held

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	8,475	31,464	(24,353)	(2,234)	13,352
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	5,844	15,223	(12,592)	-	8,475

19 Related party transactions

The charity received a donation of £47,772 (2023: £49,355) from Beat Trading Limited, a company limited by guarantee whose only member is Beat Carnival. The amount due in respect of this donation at the year end was £Nil (2022: £Nil)

20 Cash generated from operations	2024 £	2023 £
Surplus for the year	50,135	28,385
Adjustments for:		
Investment income recognised in statement of financial activities	(5,445)	(1,380)
Depreciation and impairment of tangible fixed assets	17,515	16,202
Movements in working capital:		
(Increase)/decrease in debtors	(13,274)	15,733
(Decrease) in creditors	(6,327)	(11,898)
Cash generated from operations	42,604	47,042

BEAT CARNIVAL

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

21 Analysis of changes in net funds

The charity had no material debt during the year.

Beat Carnival

Northern Ireland - Charity number 103347

Annual report

BEAT CARNIVAL ANNUAL REPORT

FOR THE 2023 - 24 YEAR TO 31 MARCH 2024



Beat Carnival is constituted as a Company Limited by Guarantee
Registered number: NI27789 Registered in Northern Ireland Registered charity number: NIC103347
Beat Carnival is governed by Articles of Association, updated in April 2015

BEAT CARNIVAL ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

INTRODUCTION

The Charities Act (Northern Ireland) 2008 sets out a legal requirement that all organisations registered as a charity in Northern Ireland must have purposes that are for the public benefit. This Annual Report provides information on how the charity has met the public benefit requirement during the year: to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

BEAT CARNIVAL'S PUBLIC BENEFIT PURPOSES

are set out as:

- Advance public education, appreciation of and participation in carnival.
- Promote arts and culture by managing an Arts Resource Centre as a cultural and social amenity;
- organising and delivering carnival events, arts workshops and other activities, events, performances and initiatives throughout the year;
- providing tuition in creative design, constructional, textile and performance skills;
- promoting cultural tourism and cultural exchange and opportunities for vocational and recreational purposes for all groups and abilities.
- Advance community development by engaging with and assisting voluntary and community groups and organisations to organise and participate in cultural, arts, leisure and heritage projects and initiatives.
- Promote other charitable purposes so long as these purposes would be considered to be charitable under the law of Northern Ireland.

PURPOSE IN 2023 – 2024

- A sustainable company. In 2023-24 there was particular purpose and priority to strengthening the company, adapting the business model and preparing for the future. The organisation was preparing for a critical period of organisational transition. 2023-24 strategic development was to address the challenge of senior leadership transition, replacing the founder-leader of the cultural organisation. The organisation is acting in good time, to have a structured, two-year, strategically coordinated succession process. We have examined resilience and sustainability by engaging consultants, researchers, undertaking business planning and an extensive process of stakeholder consultation. Beat is planning for a two-year Strategic Coordinator post to work with managers through transition to put the organisation in good shape for the future.
- Programme purpose. Cultural democracy underpinned our approach. The programme delivered arts education and pathways to further education and careers for younger people. Youth support, including well-being, was a central benefit, as was training and employment for artists in a wide range of artforms at the Centre. The Beat Carnival Centre programme provided weekly creative activities for all ages and abilities and the Centre was a hub for many workshops and events in neighbourhoods and city spaces, enabling arts access and inclusion. Programme design and delivery partners ranged from neighbourhoods described as disadvantaged /deprived, who told us they felt left-out of many, often centralised, opportunities—through to international culture partners.

OBJECTIVES AND ACTIVITIES

VISION, MISSION STATEMENT AND VALUE BASE

Vision

The vision for Beat Carnival's work with artists, their audiences, the community, individual participants and young people is of a:

"vibrant, colourful, creative and welcoming society".

Beat Carnival will aim to achieve this through their organisational vision of being:

"the leaders in excellence of Carnival artforms".

Mission

The Beat Carnival's mission statement is to:

"Make accessible and spectacular Carnival, leaving a legacy of creative skills, collaboration, participation and celebration".

Values

Beat Carnival operates to a set of core values.

- Inclusive: Carnival is for everyone. Carnival activities celebrate diverse cultures and a common humanity with as few barriers to participation as possible.
- Quality: There is an aim for excellence in everything Beat Carnival does.
- Innovative: Beat Carnival will strive to take forward the carnival artform, creating new ideas and approaches. The skills and knowledge of local artists and carnival participants progressively increase through training and experience.
- Legacy: Carnival will be devised, developed and delivered in ways that leave a legacy of skills, ambition and achievement within communities.
- Civic pride: Carnival makes visible the organisation's great pride in being created in Belfast.
- Fun: Enjoyment and entertainment are key aspects of every Carnival.

WHAT THE ORGANISATION DOES

Beat Carnival is Northern Ireland's foremost and long-standing Carnival Arts company. We create carnival parades and outdoor arts performances. The first city-centre parades were in 1995. We encourage our city of Belfast and communities across the country to think big about celebrating creative, community life in ways that are ambitious and welcoming to all. Beat's specialisms include carnival arts of drumming, dance, making (floats, puppets, props, costume), music, street theatre performance, children's arts and crafts. There is no other carnival arts organisation of the scale, activity, history or influence in Northern Ireland. Beat Carnival has introduced many of the artform techniques and trained many of the artists now working across the country.

We provide participation and training programmes and have extensive experience of work with community organisations. People gain new skills, connections and individual support at weekly activity programmes in Beat Carnival Centre and through extensive outreach. Carnival arts bring new sources of creativity to Northern Ireland's traditional experience of cultural parades and street music. Carnival arts, outdoors in public spaces with people from diverse backgrounds, are experienced in ways that are culturally inclusive. The organisation's involvement in a wide range of networks, locally and internationally, increases diversity of relationships and shared benefits. Beat Carnival's activity is provided free of charge to participants and audience so that barriers to access and engagement are as low as possible. Ease of access is one of the ways that the activity increases equality of opportunity.

Beat Carnival Centre with its programme of arts creation, education, training, community outreach

and events production, provides a focal point for anyone interested in the development of carnival arts. Artists design, create, rehearse, teach and train at the Centre. The Carnival Centre's work makes a special contribution to festivals, community celebrations and civic events. Importantly, the premises and its activity provide an accessible, supportive and 'safe space', particularly for young people. Participants at Beat's weekly programme of open-access workshops range in age from four to over 65 years. Six or seven evening sessions operate each week at the Centre. Public audience at Beat's free events gain enjoyment and an increased sense of community pride and connection. In 2023-2024 Beat Carnival provided 1,078 benefit activities (workshops, artist sessions, events) for 140,510 beneficiaries.

COMPANY AND PROGRAMME PERFORMANCE

WHAT HAPPENED IN 2023-2024

Direct benefits provided by Beat Carnival's activities in 23-24 included new awareness of, and participation in, creative activities for individuals, for groups and communities and for the general public. Free-access, collaborative, carnival arts activities fostered good relations and animation of public and neighbourhood spaces, including spaces that have been or are contested or controlled by factions. The public spaces where arts activity took place were made more welcoming for all. Beat Carnival's activity increased interest in arts in young people and under-engaged groups. The activity improved access to information and expertise about arts for excluded people and communities. In areas that are deemed 'disadvantaged' it inspired ambition and enabled personal achievement and pride. Beat created developmental partnerships with community groups and other arts companies, to increase representation, knowledge sharing, skills sharing, specialist support, capacity building and the promotion of shared values. Beat's safe, imaginative and attractive arts and cultural activity resulted in people, many of them being children and young people, engaging with others. Pleasure and fun were gained through the programmes. Children and young people benefited from emotional growth, personal development and increased social skills. Participants, both individuals and groups, were better equipped to make positive changes in their lives. Social connections were enabled in a year of damaging isolation and more people took positive action on issues. An important benefit of Beat Carnival's activity was significantly increased support of young people, through implementation of a long-term Youth Development programme.

Activity development and performance highlights over the year:

- Beat Carnival celebrated 30 years since company formation. A packed festival programme included community engagement workshops with community groups and schools; Brazil and Belfast trad fusion music night; Artist Residency from Shademakers carnival production company based on the Isle of Wight; a specially commissioned immersive theatre tour of Beat Carnival history; Carnival family event in 2 Royal Avenue, Belfast; sold out 'Electro Carnival' event at The MAC with suite of commissioned songs by Katie Richardson.
- Electro Carnival performance was repeated in SSE Arena at opening of One Young World conference, livestreamed worldwide.
- Growth of Youth Development Programme. With significant investment from The National Lottery Community Fund, Beat Carnival was able to sustain and expand the youth programme. Beat worked with over 60 young people per week (term times) across four projects in our core programming. The young people range in age from 5 years to 24 years old. The programmes focus on creative skills development; encouraging self-expression; and experiencing joy & less stress.
- Youth – Future Leaders. Staff mentored two senior young people in a new Future Leaders programme. Participants take a lead and learn project management and facilitation skills.
- Youth – A new Carnival School programme delivered with youth and community groups across Northern Ireland focused on groups experiencing poverty, having additional educational needs and facing discrimination (eg LGBTQIA+ groups). In programme sessions young people could

express themselves via a range of carnival arts and create in a carnival celebration within their school or youth setting. 21 sessions, 11 groups, 273 participants.

- Youth – Summer Scheme - 15 sessions of our Summer Project with 35 participants and ended with a Carnival Arts Showcase and dissemination of the international SPOTing (Spaces of Transformation) Arts Education report to peers, funders and supporters.
- Youth – renovation of new 'Our Space' youth room at Beat Carnival Centre designed with and for young people.
- Many performances and events produced over the year included Halloween and Christmas entertainment.
- Contributed significantly to invigorating the Newry St Patrick's Day Parade. 3 floats, music, community engagement, Montserrat Masqueraders (Caribbean St Patrick's Day).
- QUB media students' documentary produced about Beat Carnival's involvement with Belfast's St Patrick's Day Parade.
- International collaborations and relationship development included the Trans Europe Halles network and a conference in Leipzig, Germany; TEH Arts Education Hub meeting in Paris, France; TEH Cultural Transformation Project and Movement; Masterclass sessions as part of International Samba festival Mega Samba in Portugal with 12 BEATnDRUM participants.
- North Belfast Festival development and programme. Sold out Samba performance in Oh Yeah Music Centre and successful family Open Day at Beat Carnival.
- Planning for Beach Of Dreams 2025, a major UK-wide creativity and climate action project and coastline festival. Beat Carnival is Northern Ireland partner.
- Academic connections – QUB Centre for Creative Ethnography and University of Liverpool RAC.
- Significant development for Beat Carnival 5-year strategy including sessions with Beat staff and Board.
- Three work-experience school placements
- Individual placements provided for Artisteducater students from ArtEZ University of The Arts, Arnhem, Netherlands: 1 undergraduate student for 6 weeks, 1 masters student for 3 months.
- Hosted Links network meeting.
- Hosted fact finding visits from Deputy Lord Mayor of Belfast, MLA All Party Group for the Arts chair, Sian Mullholland; and Arts Council NI senior officer Patricia Lavery.
- Governance development: new member and director recruitment and new Chair and Deputy Chair appointed.
- One of the many comments and endorsements received over the year is this from a parent of a youth programme participant:

"This programme is absolutely amazing. It has definitely increased her confidence, has allowed her to make amazing new friends, and enjoy being creative and encouraging diversity. The staff are fabulous, they provide great opportunities for the kids and are so highly spoken of. Communication is great and it is definitely a great safe-space for children."

Beat Carnival was able to ascertain the value and effectiveness of its activity because it monitored details of participation and outcomes; gathered feedback from participants and audience; used agreed performance indicators; produced reports and commissioned external consultation services.

PROGRAMME PERFORMANCE: PARTICIPATION and AUDIENCE BENEFITS

2023-2024 Programme		
1	Strategy Development	Staff capacity building, succession planning and business model development. Transition strategy planning including proposal for a Strategic Co-ordinator post. - Increased organisational resilience and sustainability.

		- Succession Strategy underway.
2	Creativity Centre of Excellence	Building works were completed to improve access, inclusion with a new accessible entrance on Gardner Street and a new accessible toilet on the ground floor. - Increased access to arts spaces for D/deaf/disabled people. - Increased creative workspaces in Belfast City Centre. - Proposal to Arts Council for uplift award to engage professional services to safeguard building and improve facilities was not successful.
3	The Beat Space: Youth Programme	Tiny Beat, Junior Beat, BeatnTech, What's The Story? weekly Youth Arts participation and education workshop sessions. Spaces of Transformation arts education methodology testbeds and case studies; research dissemination. New, co-designed youth room and facilities, Our Space. - Increased access to quality arts experience for children & youth. - Increased arts education and research. - Increased artistic skills.
4	Beat Carnival Music	Specialised Carnival Music training and rehearsal sessions and a newly commissioned suite of music. Irish trad, Brazilian and world music performances; Rhythm Routes, to new destinations project; Electro Carnival new electronica to advance the carnival music artform. - More people involved in music-making. - Increased performance with community musicians. - New music research and production moved artform forwards.
5	Big Ideas: Beat R&D & Training for new Outdoor Arts, Carnival and Being Green	Masterclass sessions. Being Green; Beach of Dreams NI hub and UK partnership. New event development: significant research and development with artists and new partners for a new major Belfast 2024 event. Major application to Creative Ireland for UK and Ireland coastal arts project was not successful. - More artists trained in quality skills. - Methodology developed relative to Arts Education and to Ecology. - Planning advanced for new, ambitious events on creativity and climate action themes.
6	Events For All: Events Production	Beat 30 anniversary celebrations, St Patrick's Day in Newry and other festivals and events. - Large scale events co-designed for public spaces. - A major event outside Belfast. - New audience reached.
7	Outdoor & Carnival Arts Sector: Support & Growth in NI	Development of Carnival On The Coast concept and Creativity & Ecology theme with potential collaborations in NI and Southern Ireland. - Increased support and sharing for Carnival Arts sector development.

8	Community Arts with City and Neighbourhood	Beat community arts co-design in the city and with neighbourhoods. Participation in local networks and North Belfast Festival Steering Committee. - Community Arts co-design and facilitation increased in marginalised areas including North Belfast. - New North Belfast programmes facilitated. - Increased contribution to networks and other cultural initiatives.
9	Beat International	Participation in European meetings and projects. Trans Europe Halles network of independent cultural centres: international networking and collaboration, conference meets, Arts Education Hub, Youth Hub, Cultural Transformation Movement. - Maintained and increased participation in International networking and collaboration. - Beat provided increased opportunities to others as cultural hub.
10	Beat Arts Services	Arts services delivery, sessions and events. - Specialist arts services delivered across Northern Ireland. - Arts audience increased. - Income generated.

Number of full-time equivalent staff	3
Number of short-term, contracted or freelance staff	128
Number of volunteers	50
Number of volunteer hours	560
Number of participant sessions	324
Number of individual participants	1,592
Number of Artists work / development sessions	693
Number of Performances / Events	61
Number of estimated audience-attendees	131,725
Number of visitors from outside NI	2,000
Number of online products (videos etc)	60
Number of known online audience-views	13,102

Percentage of total programme that included particular categories of participants, % groups and individuals identified as usually 'missing out', that engaged in Beat Carnival programmes:

Participation Engagement	% of programme activity that involved individuals in these categories
People with a physical or mental impairment	100
Newcomer or ethnic minority people and groups	100
People living in deprived neighbourhoods	100
LGBTQ+ people	100
Older people (aged 65+)	50
Children and young people (aged 0-24)	80
Unemployed People	0

STRUCTURE, GOVERNANCE & MANAGEMENT

Nature of the Governing Document and Constitution of the Charity

Beat Carnival is a registered Charity (NIC103347 and HMRC XR 82700) constituted as a Company limited by guarantee and is therefore governed by Articles of Association. The directors of the company are also trustees of the charity. Eligibility for membership of the charity, and membership of the board of trustees is governed by the Articles of Association.

Relationships Between the Charity and Related Parties, Including its Subsidiaries

The charity has a social enterprise subsidiary (Beat Trading Ltd) with which it has many transactions and a controlling interest. The only other related parties are trustees and there are no transactions with them.

Company Operations and Project Management

Beat has a long-term Strategic Plan and an annual Operational Plan. Its projects operate within that framework. Projects are managed through Project Plans with timelines and Project Teams. The project budget is monitored and adjusted as necessary to ensure that spend does not exceed the project income.

Beat produces detailed risk assessment for events.

Beat targets recruitment and publicity to ensure that a wide cross-section of people get involved in the company and its programmes.

Beat's Director presents a monthly financial report to the company Board. Beat operates separate cost centres on SAGE.

Beat's financial statements are subject to a full financial audit at the end of each financial year. Beat management and Board of Directors regularly review financial procedures. Beat operates procurement policy and has a select list of suppliers that is updated at the end of each financial year. Beat provides value for money by careful costing, recycling materials and having a high level of voluntary contribution.

Beat Carnival complies with legislative regulations laid out in Equal Opportunities legislation, the Disability Discrimination Act and the Children's Order, GDPR and other appropriate legislation. Beat Carnival Policies include: a Child Protection & Safeguarding Policy, a Health and Safety Policy, Community Relations Policy, Harassment Policy, Equal Opportunities Policy and Privacy Policy.

Staff Training

Staff and freelance artists received Carbon Literacy Training; Arts and Dementia training; LGBTQIA+ Awareness; Autism Awareness training. Board received Governance training

Staff Changes

Advertised for Strategic Coordinator post. No applicants.

Risk Statement

Further to the above management statements, the trustees identify the major risks to which the charity is exposed each financial year when preparing and updating a strategic plan, in particular those related to the operations and finances of the charity. The trustees then review any major risks that have been identified and establish systems to mitigate those risks. The charity is satisfied that the systems are in place to mitigate their exposure to the major risks that have been so identified and reviewed. The charity is open to the usual financial risks of any organisation, and the charity has introduced controls to minimise these risks, such as two signatures being required for payments from the bank account. In addition, the accounts are regularly explained to members of the charity and are open for member's inspection at any time. Identified risks include: Strategic, Financial, Governance, People, Reputation, IT and Data, Health & Safety, Assets.

The Beat Carnival Centre building

There were issues of concern with repairs needed to Beat Carnival Centre, Northern Ireland's unique arts creation facility. We think the asset is an important, unique asset in the Northern Ireland and Belfast arts 'ecosystem' and should be safeguarded and developed for greater benefit. In this period

we undertook further repairs to some of the widespread water ingress. The biggest improvement was in accessibility and inclusion, with the new automatic entrance from Gardener Street to the arts activity room and an adjacent disability accessible toilet.

FUTURE BUSINESS & PLANNING, ARTISTIC PLANNING & AUDIENCE DEVELOPMENT

The programme has seven strategic focus areas to deliver best possible impact for our communities, audiences and artists:

Lead for the Carnival artform as a means of cultural expression by bringing artists and audiences together in a politically neutral but creatively diverse form of public programming. Examples: Carnival Arts R&D, music and making.

Develop the cohesion and skills of our local communities by delivering accessible, engaging and creative programmes that upskill and entertain participants from all communities. Examples: youth programme; North and East Belfast outreach.

Create a cultural and creative hub at our headquarters for the people of Belfast and beyond. Examples: youth space development and public access.

Showcase the creative potential of Northern Ireland by championing local artists and hosting international visitors to participate, teach, and learn in collaborative exchanges. Examples: national and international cultural and carnival networks.

Partner with existing and new groups to enhance our capacity and capability to deliver. Examples: connections with educational institutions, international carnival sector etc.

Enhance our reach and communication with existing and new audiences. Example: enhanced marketing actions.

Develop a resilient organisation that is sustainable and can transition to a new Managing Director. Examples: transition programme; board, staff and artist training; commercial events.

Five programme strands are planned to deliver Beat Carnival's 2024-2025 goals and outcomes, engaging 2,000 children, young people and adults in around 400 arts activities; 36 free-of-charge events in public spaces attract 123,000 audience. 2024-25 programme follows from Beat's extensive development work in 2023-24 involving stakeholders and strategy consultant. Activity is entirely aligned to Beat's strategic purpose and supports ACNI's five objectives.

2024-2025 CONTEXT

We are proud to operate in the arts ecosystem of Belfast, Northern Ireland, and beyond into Europe.

Creativity infrastructure. Beat Carnival Centre provides unique infrastructure of people and facilities for sustaining access; authentic, creative authorship; diversity and ambition in NI's arts and culture ecosystem. Beat's resilience is proven in the context of reducing arts and culture funding and increasing costs: in 24-25 we will focus on developing our sustainability model through arts service level agreements, new commercial income products, business collaboration and CSR support – in addition to delivery through beneficially collaborative arts partnerships. Beat has plans for premises improvement to safeguard the building fabric and to increase accessibility for all. We have discussed with ACNI the need for specialist assistance to make progress.

Needs. Arts sector, artist and civic-social needs are well understood anecdotally and through Beat's long working experience. In 2021-2023 we undertook intensive community and arts consultations and employed researchers, including a team position, to provide researched findings that we will reflect and act on in 24-25. Participatory Action Research has informed Beat's planning as presented here. Beat will continue the reflective and developmental research process, including training with community artists.

We have programmes for Transition through company leadership succession; 'green carnival' methodology for environmental benefit through creative action; inclusion and health through SEN Carnival (special educational needs) the enlarged empowering youth programme and international Cultural Transformation Movement.

Legacy. Beat has created a vast legacy of trained artists, ambitious communities, expectant audiences, pleased partners and enthusiastic goodwill. The 2024-25 programme will capitalise on and further develop this legacy benefit for all, through collaborations locally and internationally.

OUR WIDER CONTEXT, THE PIVOTAL YEARS TO 2027

Transition, succession and growth

Our strategy, from 2023 to 2027 outlines the priorities for Beat as it enters a new, exciting and bold phase. As the founding and leading team plan to retire in 2025, the programme here enables Beat Carnival to transition, grow and increase its impact in the face of change.

2024 and 2025 require programmes of organisational development as Beat looks to build resilience for the coming changes, whilst 2025 will have a phased transition into a new leadership structure and team. In 2026 to 2027 Beat will embed this new team and continue to excel in delivering exceptional arts experiences and carnivals for communities.

2023 focused on organisational understanding, who we are, who we serve, what our purpose is, what we're good at and where we want to excel in the future to continue to serve our community. 2024 is the year of preparation, delivering a programme of transition, ensuring our organisation is stable and resilient through strategic investments, and that our programme delivery can thrive. 2025 will be the year of change. A new leader takes the helm, with a planned, overlapping transition that allows for our team to adapt to changes and deliver exceptional programmes and reach new and existing audiences. 2026 the year of new beginnings, with new leadership, refined processes and programmes. 2027 will be a year of new opportunity and growth.

Beat Carnival

Northern Ireland - Charity number 103347

Annual return

BEAT CARNIVAL

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BEAT CARNIVAL

Opinion

We have audited the financial statements of Beat Carnival (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (NI) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you were:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

BEAT CARNIVAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BEAT CARNIVAL

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

BEAT CARNIVAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BEAT CARNIVAL

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

BEAT CARNIVAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF BEAT CARNIVAL

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Angela Craigan (Senior Statutory Auditor)
for and on behalf of Harbinson Mulholland
Chartered Accountants
Statutory Auditor

Centrepont
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS
07/10/2024
.....

Harbinson Mulholland is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Beat Carnival

Northern Ireland - Charity number 103347

Accounts



AN AAB GROUP COMPANY

Belfast:
1 - 3 Arthur Street,
Belfast,
Co Antrim,
BT1 4GA
Tel: 028 9024 3131

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Unit 5B, Fingal Bay,
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Mallusk Rd,
Newtownabbey,
Co Antrim, BT36 4FS
Tel: 028 9083 0801

Newry:
Dromolane Mill,
The Quay,
Newry,
Co Down,
BT35 8QS
Tel: 028 3026 1010

Registered Office Address

FPM AAB.COM | INFO@FPM AAB.COM

Charity Registration No. XR82700/NIC103347

Company Registration No. NI027789 (Northern Ireland)

BEAT CARNIVAL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

AWARD WINNING ADVICE...



FPM ACCOUNTANTS LIMITED, AN AAB GROUP COMPANY
Reg No: NI022968 | VAT Reg: GB 187 4499 49 | IE 328 3821 FH

Teresa Campbell FCA, Paddy Harty FCA,
Seamus Keating FCA FABRP, Fergal McCormack FCA,
Gary Disney FCA PIP, Michael Farrell FCA, Lorry Grant FCCA,
Michelle Hawkins FCA, Malachy McLemon FCA CTA,
James Pirrie CA, Stephen Smyth FCCA

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FPM Accountants Limited is registered in Northern Ireland.

Seamus Keating is authorised to act as an Insolvency Practitioner in UK and Ireland by Chartered Accountants Ireland.

BEAT CARNIVAL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr F Galbraith	
	Mr J W Hodge	
	Dr W G McFarlane	
	Mr O Paulin	
	Mrs S Campbell	(Appointed 12 April 2022)
	Mrs D. McKenna	(Appointed 24 October 2022)
	Mrs L. Dougan	(Appointed 14 August 2023)
Charity number	XR82700/NIC103347	
Company number	NI027789	
Registered office	11-47 Boyd Street Belfast Co. Antrim Northern Ireland BT13 2GU	
Auditor	FPM Accountants Limited 1 - 3 Arthur Street Belfast Co. Antrim Northern Ireland BT1 4GA	
Bankers	Ulster Bank Arches Retail Bank Belfast Antrim BT5 4AF	
Key Management Personnel	David Boyd (Chief Executive Officer) Jean Boyd (Operations Manager)	

BEAT CARNIVAL

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BEAT CARNIVAL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

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

The Report and financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006; the Charities Act (Northern Ireland) 2008 and the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 & Charities Statement of Recommended Practice 'Accounting and Reporting by Charities' (FRS 102) for charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

Objectives and activities

1 WHAT THE ORGANISATION DOES

Beat Carnival is Northern Ireland's foremost and long-standing Carnival Arts company. We create carnival parades and outdoor arts performances. We encourage our city of Belfast and communities across the country to think big about celebrating our creative, community life in ways that are ambitious and welcoming to all. Beat's specialisms include performance arts such as drumming, music, singing, street dance and puppetry. We provide training and free-of-charge participation programmes and we have extensive experience of work with community organisations. Beat's first carnival parades were in 1995. There is no other carnival arts organisation of the scale, activity, history or influence in Northern Ireland, where Beat Carnival has introduced many of the artform techniques and trained many of the artists now working across the country.

Participants gain new skills, connections and support at weekly activity programmes that take place in the Carnival Centre plus extensive local outreach in Belfast postcode and across Northern Ireland. Carnival arts, outdoors in public spaces with people from diverse backgrounds, are experienced in ways that are culturally inclusive. Carnival arts bring new sources of creativity to Northern Ireland's traditional experience of cultural parades and street music. The organisation's involvement in a wide range of networks, locally and internationally, increases diversity of relationships and shared benefits. New and unique opportunities enable people and communities to increase skills; meet people from other areas, backgrounds and traditions; and gain positive experiences. Beat Carnival's activity is provided free of charge to participants and audience so that barriers to access and engagement are as low as possible. Ease of access is one of the ways that the activity increases equality of opportunity.

The organisation operates Beat Carnival Centre. The Centre with its programme of arts creation, education, training, community outreach and events production, provides a focal point for anyone interested in the development of carnival arts. Artists design, create, rehearse, teach and train at the Centre. The Carnival Centre's work makes a special contribution to festivals, community celebrations and civic events. Importantly, the premises and its activity provide an accessible, supportive and 'safe space', particularly for young people. Participants at Beat's weekly programme of open-access workshops range in age from 4 to over 60 years. Workshops specialise in teaching carnival arts of drumming, dance, making (floats, puppets, props, costume), music, street theatre performance, children's arts and crafts. Six or seven sessions operate over three to four nights a week at the Centre. Public audience at Beat's free events gain enjoyment and an increased sense of community pride and connection. In 2022-2023 Beat Carnival provided 1,995 benefit activities (workshops, artist sessions, events) for 139,500 beneficiaries.

BEAT CARNIVAL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Vision for the Future, Mission Statement and Value Base

Vision

The vision for Beat Carnival's work with artists, their audiences, the community, individual participants and young people is of a:

"vibrant, colourful, creative and welcoming society".

Beat Carnival will aim to achieve this through their organisational vision of being:

"the leaders in excellence of Carnival artforms".

Mission

The Beat Carnival's mission statement is to:

"Make accessible and spectacular Carnival, leaving a legacy of creative skills, collaboration, participation and celebration".

Values

Beat Carnival operates to a set of core values.

- Inclusive: Carnival is for everyone. Carnival activities celebrate diverse cultures and a common humanity with as few barriers to participation as possible.
- Quality: There is an aim for excellence in everything Beat Carnival does.
- Innovative: Beat Carnival will strive to take forward the carnival artform, creating new ideas and approaches. The skills and knowledge of local artists and carnival participants progressively increase through training and experience.
- Legacy: Carnival will be devised, developed and delivered in ways that leave a legacy of skills, ambition and achievement within communities.
- Civic pride: Carnival makes visible the organisation's great pride in being created in Belfast.
- Fun: Enjoyment and entertainment are key aspects of every Carnival.

2 PROVIDING PUBLIC BENEFIT

PUBLIC BENEFIT PURPOSES

- Beat Carnival's charitable purpose as set out in the Articles is, in summary, to:
- advance public education, appreciation of and participation in carnival
- promote arts and culture by managing an Arts Resource Centre as a cultural and social amenity
- organising and delivering carnival events, arts workshops and other activities, events, performances and initiatives throughout the year
- providing tuition in creative design, constructional, textile and performance skills
- promoting cultural tourism and cultural exchange and opportunities for vocational and recreational purposes for all groups and abilities
- advance community development by engaging with and assisting voluntary and community groups and organisations to organise and participate in cultural, arts, leisure and heritage projects and initiatives
- to promote other charitable purposes so long as these purposes would be considered to be charitable under the law of Northern Ireland.

BEAT CARNIVAL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

WHAT HAPPENED IN 2022-2023

Direct benefits provided by Beat Carnival's activities in 22-23 included new awareness of, and participation in, creative activities for individuals, for groups and communities and for the general public. Free-access, collaborative, carnival arts activities fostered good relations and, when possible, animation of public and neighbourhood spaces, including spaces that have been or are contested or controlled by factions. The public spaces where arts activity took place were made more welcoming for all. Beat Carnival's activity increased interest in arts in young people and under-engaged groups. The activity improved access to information and expertise about arts for excluded people and communities. In areas that are deemed 'disadvantaged' it inspired ambition and enabled personal achievement and pride. Beat created developmental partnerships with community groups and other arts companies, to increase representation, knowledge sharing, skills sharing, specialist support, capacity building and the promotion of shared values. Beat's safe, imaginative and attractive arts and cultural activity resulted in people, many of them being children and young people, engaging with others. Pleasure and fun were gained through the programmes. Children and young people benefited from emotional growth, personal development and increased social skills. Participants, both individuals and groups, were better equipped to make positive changes in their lives. Social connections were enabled in a year of damaging isolation and more people took positive action on issues. An important benefit of Beat Carnival's activity was increased support of young people, whose mental health issues were magnified by the Covid impacts in recent years. The impact of Covid curtailed activity in schools because of their internal Covid restrictions.

Activity development and performance highlights over the year:

- This was the final year of the SPOTing programme (Spaces Of Transformation), a three year arts education methodology project with eight cultural centre partners in Europe. Learning from this project is feeding into Beat's Youth Programme development.
- Youth Development. Beat Carnival worked with over 60 young people per week (term times) across four projects in our core programming. The young people range in age from 5 years to 18 years old. The programmes focus on creative skills development; encouraging self-expression; and experiencing joy & less stress. The youth programme facilitators identified areas for future development and are working on a funding plan to support and ensure the youth development in coming years.
- Associated with the core youth programme, the Take A Beat summer week, Future Leaders and What's The Story? initiatives proved successful. 'What's the Story?' is a diverse group of passionate and enthusiastic young artists, interested in exploring arts for change and social action in a fun, safe and creative space. The group received presentations from a variety of Belfast arts activists including the Array Collective, Pure Mental, Another World Belfast and Alice Thompson ('Find your Why' Workshop). At the end of this year there was some specific work with 25-year-olds, as we approached the 25-year anniversary of the Good Friday Agreement for peace in Northern Ireland.
- Beat produced a Spring Neighbourhood Festival that united two communities in the Shankill area: Lower Oldpark Community Association and Denmark Street Residents Association in Lower Shankill estate.
- Many performances and events produced over the year included Halloween and Christmas entertainment.
- Following successful delivery of the 2022 St Patrick's Day Pageant pilot programme, Beat produced 2023's Belfast St Patrick's Day Parade, commissioned in Belfast City Council's Creative Development Awards for a St Patrick's Day 'New Chapter' of Belfast celebrations. Innovations in our participation programme and the bespoke Parade event were well received, however production was stressful as the contract was given only six weeks prior to St Patrick's Day. Over 1,000 people were involved in the programme and parade; the audience was the largest ever, with 40,000 packing the streets all around the city-centre parade route. We devised a 'Voices of Belfast' theme, reflecting the diversity of Belfast's music culture and traditions. Prior to the parade we compiled a Making St Patrick's Day Parade exhibition, displayed in Belfast Central Library.

BEAT CARNIVAL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

- International collaborations and relationship development included the Trans Europe Halles network and a meeting in Prague; TEH Arts Education Hub; TEH Cultural Transformation Project and Movement; International Music project exploration with practitioners in Scotland, Metz France and Belgium; Samba connections and masterclass a Pernambuco, Northeast Brazil percussion master. A long-time Ukraine cultural partner visited Beat, facilitated by British Council. We worked with international partners on a proposal to participate in Voyages/Transfestival, Metz, France in May: it did not happen as a funding application was not successful. It is notable that two of the creative partnerships producing performance sections for the Queen's Platinum Jubilee Parade in London wanted Beat Carnival to perform with them. In the end, the expected London budget was reduced and it was not possible for us to travel and perform with paid artists.
- Artist training: Structural design and prototyping; and Silks artwork / dying; Arts Education and Community Arts methodology training for key Beat Community Artists; Four Music facilitators received training with London School of Samba; a specialist Maracatu Masterclass with Alexandre Garnizé from Brazil.
- There was a Board and Staff Strategic Planning Day in August.
- Researchers were engaged on three subjects: 1) Beat Carnival Archive, particularly focused on the St Patrick's Day event, with a view to further expanding the research of our practice generally; 2) Community Arts Workforce: issues, needs and development; 3) Carnival Centre Building Development to improve the building, its fabric, facilities and usability. The archive researcher was further engaged on Belfast St Patrick's Day consultation and the architectural researcher further engaged to draw up a plan proposal for making Beat's arts activity space more accessible. This resulted in important building works to create a wheelchair accessible entrance and a disabled-accessible toilet. The Beat Carnival Centre amenity is in a Super Output Area (Shankill 2) and much of Beat's activity benefited areas of high disadvantage. Beat employed the SPOTing European project Researcher, from our long-term arts team, to work with the partners, write case studies and produce a dissemination report.
- Three individual placements: one for the Prince's Trust, one a UU International Event Management student, another assisted Beat artists with Community Arts makes.
- We provided group placements for students from ArtEZ University of The Arts, Arnhem, Netherlands and hosted an educational visit by Surrey University International Events Management students to learn about our work and approach to events.
- Board development: significant Beat Carnival Board recruitment of two new members bringing specialist knowledge, experience and enthusiasm to the company included one whose first engagement had been as a programme participant.
- Stakeholder engagement continued on the direction of Beat Carnival's next Strategy Plan.
- One of the many comments and endorsements received over the year is this from a Brazilian carnival performer, teacher and company/project organiser: "Belfast has what for me is the most complete carnival HQ outside Brazil that I have ever seen! Plus the organisation hosts culture from all over the world."

Beat Carnival was able to ascertain the value and effectiveness of its activity because it monitored details of participation and outcomes; gathered feedback from participants and audience; used agreed performance indicators; produced reports and commissioned external consultation services. 2022-2023 numbers all increased from the 2021-2022 year.

BEAT CARNIVAL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Company and programme performance

3 PROGRAMME PARTICIPATION and AUDIENCE

Number of full-time equivalent staff	4
Number of short-term, contracted or freelance staff	131
Number of volunteers	76
Number of volunteer hours	602
Number of participant sessions	344
Number of individual participants	1,787
Number of Artists work / development sessions	1,620
Number of Performances / Events	31
Number of estimated audience-attendees	137,500
Number of visitors from outside NI	200
Number of online products (videos etc)	69
Number of known online audience-views	24,861

BEAT CARNIVAL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

	CORE ANNUAL ARTS PROGRAMMES	
1	BeatStyle	Tiny Beat & Junior Beat
2	Carnival School – Arts Education	Junior Carnival, What's the Story? & SPOTing
3	Beat Carnival Music	BEATnDRUM, Brass Ensemble, Samba de Roda, Modern Rhythms Masterclasses & Community Music
4	Social Engagement, Events, Performances, Services	WTS?, Neighbourhood Carnivals, Arts Services, St Patrick's Day & Events
	ARTS DEVELOPMENT PROGRAMMES	
5	The Way Forward	Partnerships, Research, Carnival Centre Development & Training
6	Networks	Island-wide & International for inspirational research, development and delivery

1 Beatstyle

- Children's and young people's multi-arts at Beat Carnival Centre
- Promoting wellbeing and emotional resilience, enabling our young people to express themselves in a creative and safe environment
- Projects are co-designed and co-directed by our young people and we constantly adapt and change programme to suit their wants and needs

2 Carnival School

- Junior Carnival expanded, reaching out to 'disadvantaged communities'
- SPOTing delivered leadership training and consultation with young people
- Costume masterclass for yp
- Research into arts education methodology continued

3 Beat Carnival Music including BEATnDRUM

- Weekly training and rehearsals, mostly Samba drumming and music
- BEATnDRUM beginners' classes
- Brass masterclass with Mr Wilson's Secondliners
- 'Make Music Day' video produced

4 Performances and Arts Services

- Neighbourhood Spring Festival
- Sailortown Festival
- BEATnDRUM and Beat Artists performances in Belfast Mela, Maritime Festival, Lord Mayor's Day, Belfast Halloween events, Christmas Lights, ArtsEkta's Mela Parade and in other places including Lisburn, Donegal, Ballycastle, Bangor, Antrim, Coleraine, Derry, Liverpool
- Green Spaces Dark Skies
- Our Place In Space
- Belfast St Patrick's Day Parade
- University of Ulster Open Days
- 4 Halloween events
- 4 Christmas events
- Arts outreach across Belfast

5 Artist Training and Carnival Artform development

- Silk painting and carnival flags & banner making
- Carnival Rhythms Masterclasses
- Carnival costume making and backpack design
- Carnival float creation/development

BEAT CARNIVAL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Networks and International Participation

- International collaborations and relationship development included the Trans Europe Halles network and a meeting in Prague; TEH Arts Education Hub; TEH Cultural Transformation Project and Movement
- International Music project exploration with practitioners in Scotland, Metz France and Belgium; Samba connections and masterclass with a Pernambuco, Northeast Brazil percussion master
- A long-time Ukraine cultural partner visited Beat, facilitated by British Council. A significant meeting was held at Beat Carnival with the British Council Ukraine Office and Beat's Ukraine colleague. All are committed to developing collaboration in 2023-24
- North Belfast Arts Festival organising committee

Percentage of total programme that included particular categories of participants, % groups and individuals identified as usually 'missing out', that engaged in Beat Carnival programmes:

Participation Engagement	% of programme activity that involved individuals in these categories
People with a physical or mental impairment	100
Newcomer or ethnic minority people and groups	100
People living in deprived neighbourhoods	100
LGBTQ+ people	100
Older people (aged 65+)	50
Children and young people (aged 0-24)	80
Unemployed People	100

BEAT CARNIVAL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 STRUCTURE, GOVERNANCE & MANAGEMENT

Nature of the Governing Document and Constitution of the Charity

Beat Carnival is a registered Charity (NIC103347 and HMRC XR 82700) constituted as a Company limited by guarantee and is therefore governed by Articles of Association. The directors of the company are also trustees of the charity. Eligibility for membership of the charity, and membership of the board of trustees is governed by the Articles of Association.

Relationships Between the Charity and Related Parties, Including its Subsidiaries

The charity has a social enterprise subsidiary (Beat Trading Ltd) with which it has many transactions and a controlling interest. The only other related parties are trustees and there are no transactions with them.

Company Operations and Project Management

Beat has a long-term Strategic Plan and an annual Operational Plan. Its projects operate within that framework. Projects are managed through Project Plans with timelines and Project Teams. The project budget is monitored and adjusted as necessary to ensure that spend does not exceed the project income.

Beat produces detailed risk assessment for events.

Beat targets recruitment and publicity to ensure that a wide cross-section of people get involved in the company and its programmes.

Beat's Director presents a monthly financial report to the company Board. Beat operates separate cost centres on SAGE. Beat's financial statements are subject to a full financial audit at the end of each financial year. Beat management and Board of Directors regularly review financial procedures. Beat operates procurement policy and has a select list of suppliers that is updated at the end of each financial year.

Beat provides value for money by careful costing, recycling materials and having a high level of voluntary contribution.

Beat Carnival complies with legislative regulations laid out in Equal Opportunities legislation, the Disability Discrimination Act and the Children's Order, GDPR and other appropriate legislation. Beat Carnival Policies include: a Child Protection & Safeguarding Policy, a Health and Safety Policy, Community Relations Policy, Harassment Policy, Equal Opportunities Policy and Privacy Policy.

Staff Training

Beat's youth programme manager completed an ILM Award Level 3 in Leadership and Management. This qualification is valuable for new, aspiring managers without formal training or qualifications that reflect their experience. Other staff training undertaken included: CO3 fundraising workshop; Recruit, Retrain, Reward; Managing Change; Discover your Leadership; Culture of Impact; Cultural Governance Conference.

Staff Changes

The Carnival School Worker post finished (funding ended). This team member was employed in the weekly programme on a freelance basis. This provides valuable youth work expertise in our youth programme and staff team.

Risk Statement

Further to the above management statements, the trustees identify the major risks to which the charity is exposed each financial year when preparing and updating a strategic plan, in particular those related to the operations and finances of the charity. The trustees then review any major risks that have been identified and establish systems to mitigate those risks. The charity is satisfied that the systems are in place to mitigate their exposure to the major risks that have been so identified and reviewed. The charity is open to the usual financial risks of any organisation, and the charity has introduced controls to minimise these risks, such as two signatures being required for payments from the bank account. In addition, the accounts are regularly explained to members of the charity and are open for member's inspection at any time. Identified risks include: Strategic, Financial, Governance, People, Reputation, IT and Data, Health & Safety, Assets.

BEAT CARNIVAL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The Beat Carnival Centre building

There were issues of concern with repairs needed to Beat Carnival Centre, Northern Ireland's unique arts creation facility. We think the asset is an important, unique asset in the Northern Ireland and Belfast arts 'ecosystem' and should be safeguarded and developed for greater benefit. In this period we undertook further survey and assessment work including a drains survey of the site. Repairs were carried out to some of the widespread water ingress. The biggest improvement was in accessibility and inclusion, with creation of an automatic entrance from Gardener Street to the arts activity room and an adjacent disability accessible toilet.

5 FUTURE BUSINESS & PLANNING, ARTISTIC PLANNING & AUDIENCE DEVELOPMENT

- Produce new organisational plans and priorities
 - Strategic Plan to 2026
 - Succession Plan to 2025
 - Youth Programme Strategy and Development Plan to 2027
 - Artistic Development Plan 2024
 - Marketing / Audience Development Plan
 - Consider corporate structure changes that could benefit delivery of events and access to funding
- Artform and audience developmentPlan evaluation sessions with artists on our Carnival Arts practice and ambitions; consult on and plan for artform development and new events in 2023 and 2024; have a Carnival Arts Development Week
 - Carnival arts Initiatives in four categories of public-facing and participatory arts:
 - 1) Neighbourhood / North Belfast;
 - 2) City;
 - 3) Northern Ireland / out of Belfast;
 - 4) International.
 - Continue to provide specialist artform performance at community / neighbourhood places.
 - Embed environmental priorities and practices in carnival and outdoor arts construction and presentation
 - Lead Northern Ireland hub of 'Beach of Dreams', UK & Ireland creative climate awareness major programme, for 2024 and 2025
 - Empower young people, increase the leadership and self-organising roles of yp
 - Organise a significantly enhanced Youth Programme, building on current weekly provision
 - Allocate a specific room within the Carnival Centre for yp's self-organised use
 - Form new collaborations for a major outdoor spectacles and events, a wide range of arts, community development, social activist and environmental expertise including main partners:
 - W5 / Odyssey Trust
 - QUB Sonic Arts Research Centre
 - QUB Centre for Sustainability, Equality and Climate Action
 - Fighting Words NI
 - Retinize digital, VR
 - Kinetika, London
 - Donna Fox Associates, England midlands
- Maintain European partner projects. Participate in GB, European, international events
 - Arts Education Hub
 - Cultural Transformation Project and Movement
 - Ukraine cultural platform
 - Maintain relationships and potential for collaborations
 - Seek alternative means to resource international relationships and working, now that UK is ineligible for EU funding
- Organise a Beat Carnival 30th Anniversary celebration festival, September 2023

BEAT CARNIVAL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The Beat Carnival Centre building

There were issues of concern with repairs needed to Beat Carnival Centre, Northern Ireland's unique arts creation facility. We think the asset is an important, unique asset in the Northern Ireland and Belfast arts 'ecosystem' and should be safeguarded and developed for greater benefit. In this period we undertook further survey and assessment work including a drains survey of the site. Repairs were carried out to some of the widespread water ingress. The biggest improvement was in accessibility and inclusion, with creation of an automatic entrance from Gardener Street to the arts activity room and an adjacent disability accessible toilet.

Achievements and performance

Financial review

The Statement of Financial Activities on pages 24 & 25 report on the charitable activities in brief with an expanded analysis in the notes on pages 28 - 42 to the accounts. It shows the overall source and application of funds. The Charity had net incoming resources as at the 31 March 2023 of £28,385.

BEAT CARNIVAL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Reserves Policy

The trustees have resolved to establish reserves to provide for future needs.

1. Background

The Beat Carnival company is limited by guarantee and it has no share capital. As a charitable organisation as well as a limited company, Beat has the difficulty of attempting to meet the requirement of expending funds in line with charitable objectives, as well as maintaining a solvent company that can meet unforeseen circumstances. To this end and as part of the Business and Development planning, Beat has a Reserves Policy that outlines the rationale for holding reserves. Beat will aim to maintain organisational reserves at a level that equates to at least 50% of annual administration overheads to allow it to deal with loss of funding or other major shocks. Although Beat may not be in a position to maintain this level of free reserves at a particular point in time, it should strive to achieve a reserve that equates to this level.

2. Reserves structure

Complying with statutory and best practice guidelines, Beat reserves are split into the following categories.

(1) Unrestricted funds

Funds that currently have no known specific current or future purpose. These are kept to a minimum to ensure the Beat is maximising the use of its available resources. These funds will be available to respond to unknown risks and opportunities. Unrestricted funds can be spent on anything that furthers the objectives of the organisation; the money has been generated through the sale of services or expertise, hires, or public fundraising or donations.

(2) Designated (Unrestricted) Reserves – Business Risks & Working Capital

The Business Risks & Working Capital fund includes allocation towards the on-going working capital requirements for project and grant funding received in arrears.

It is proposed that these reserves should also take into account any unforeseen external risks, over which Beat has no control. Such risks included the following:

- The normal fluctuation in year on year activities – this relates to the situation where Beat may have to fund a projected loss in any particular period from existing resources.
- Provision of effective working capital to support the organisation's programme especially as many projects are funded in arrears thereby creating a requirement for bridging cashflow. The designated reserve may be utilised on an ongoing basis to bridge this cashflow gap, and as such saves Beat from expending resources on excessive bank interest and charges.
- Loss of funding for specific projects, whereby Beat gap funds the project in order to maintain staff.
- Legal actions that may arise, which will require funding.
- Changes in the political environment or in legislation that may require additional unplanned resources.
- Costs of expert insolvency advice or fundraising assistance.

These reserves are expendable at the discretion of the directors.

BEAT CARNIVAL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

(3) Designated (Unrestricted) Reserves – Specified Purpose

If part of an unrestricted fund is ear-marked for a particular project, it may be designated as a separate fund. This may be designated for a project that Beat is seeking to build resources for. Designation does not restrict the board members and they can change their minds. The designation will be recorded in the minutes of a board meeting, as will any subsequent re-designation. A number of designated funds may exist at any one time. Any transfer between funds and allocations to or from designated funds, as well as the reasons for setting up a fund, will be explained. The current specified funds are:

- Building Development and Maintenance Fund – to build a fund that will enable premises and facilities development in line with Beat's strategic plan for a Carnival Arts Centre of Excellence.
- Redundancies Fund – to cover potential legal and contractual commitments in respect of staff redundancies.
- Strategic Development and Succession Fund – a fund that in part represents David Boyd's Creative Britons award, which was donated to Beat as an unrestricted award and which Beat has decided to designate to contribute to specific costs of creative opportunity and development. For the coming leadership transition period, the Creative Development Fund is now extended to be a Strategic Development and Succession Fund, which will be particularly required in the 2023 – 2025 period of strategic and leadership change.
- 30th Anniversary Events Fund – a fund to ensure that carnival arts celebration activities to mark the company's 30th Anniversary can be delivered. Supporting specific fund-raising for the programme.

4) Restricted Reserves

Funds that have been given for particular purposes and projects. Within Beat this reserve usually relates to specific grant funding received in advance. This reserve will be maintained at the level required by the stipulations of the grant awarding bodies. The level of the reserve will be calculated and agreed on an annual basis as part of the process of preparation of annual financial statements. The annual review should include an analysis of whether any of the stipulations have expired, therefore allowing the release of funds to an unrestricted reserve. The directors will undertake to ensure that all restricted funds are solely utilised in accordance with the terms of their being granted.

The first two items are 'Unrestricted Reserves', as they are not subject to any restriction in law.

Beat's Board will review the reserve strategy on an ongoing basis in order to ensure its relevance to current business circumstances and risks. A fund designated for Succession has been added in this year's reserves accounts.

BEAT CARNIVAL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Risk Statement

Further to the above management statements, the trustees identify the major risks to which the charity is exposed each financial year when preparing and updating a strategic plan, in particular those related to the operations and finances of the charity. The trustees then review any major risks that have been identified and establish systems to mitigate those risks. The charity is satisfied that the systems are in place to mitigate their exposure to the major risks that have been so identified and reviewed. The charity is open to the usual financial risks of any organisation, and the charity has introduced controls to minimise these risks, such as two signatures being required for payments from the bank account. In addition, the accounts are regularly explained to members of the charity and are open for member's inspection at any time. Identified risks include: Strategic, Financial, Governance, People, Reputation, IT and Data, Health & Safety, Assets.

BEAT CARNIVAL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

Nature Of The Governing Document And Constitution Of The Charity

Beat Carnival is a registered Charity (NIC103347 and HMRC XR 82700) constituted as a Company Limited by Guarantee and is therefore governed by Articles of Association. The directors of the company are also trustees of the charity. Eligibility for membership of the charity, and membership of the board of trustees is governed by the Articles of Association.

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

Mr F Galbraith

Mr J W Hodge

Dr W G McFarlane

Mr O Paulin

Mrs S Campbell

(Appointed 12 April 2022)

Mrs D. McKenna

(Appointed 24 October 2022)

Mrs L. Dougan

(Appointed 14 August 2023)

The methods adopted for the recruitment and appointment of new directors/trustees

Members: Subscribers are members of the company. Others must apply for membership and be approved by the directors. A member may withdraw by giving written notice, unless there would be only two members remaining.

Directors: Number shall not be less than 3; there is no maximum number.

Appointment of directors: the company may by ordinary resolution appoint a director. A director may resign office by notice to the company.

Company Operations And Project Management

Beat has a long-term Strategic Plan and an annual Operational Plan. Its projects operate within that framework. Projects are managed through Project Plans with timelines and Project Teams. The project budget is monitored and adjusted as necessary to ensure that spend does not exceed the project income.

Beat produces detailed risk assessment for events.

Beat targets recruitment and publicity to ensure that a wide cross-section of people get involved in the company and its programmes.

Beat's Director presents a monthly financial report to the company Board. Beat operates separate cost centres on SAGE.

Beat's financial statements are subject to a full financial audit at the end of each financial year. Beat management and Board of Directors regularly review financial procedures. Beat operates procurement policy and has a select list of suppliers that is updated at the end of each financial year.

Beat provides value for money by careful costing, recycling materials and having a high level of voluntary contribution.

Beat Carnival complies with legislative regulations laid out in Equal Opportunities legislation, the Disability Discrimination Act and the Children's Order, GDPR and other appropriate legislation. Beat Carnival Policies include: a Child Protection & Safeguarding Policy, a Health and Safety Policy, Community Relations Policy, Harassment Policy, Equal Opportunities Policy and Privacy Policy.

BEAT CARNIVAL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The organisational structure and how decisions are made

The board of directors/trustees meets 6 times a year as a full board. It has established sub groups that discuss the activities of the charity in terms of finance, premises, staffing and programming. The subgroups make recommendations to the board and monitor operational activities. Staff have delegated authority to carry out day to day work within policies agreed by the board. Financial standing orders give necessary authorisation of different amounts.

The policies and procedures adopted for the induction and training of directors/trustees

Prior to being elected, nominees are invited to a Board meeting, as well as visiting the premises, to meet trustees and members of staff. All new directors are provided with an information pack containing details of the articles of association, reserves, financial performance to date, budget, insurance cover and marketing plan.

Setting Of Staff Salaries

Salaries for posts are set according to the benchmark NJC Salary Scales, widely used in the voluntary and community sector in Northern Ireland and endorsed and used by NICVA, the voluntary sector umbrella body. The NJC payscales are local government payscales resulting from negotiations between the employer and trade union sides of the National Joint Council. The benchmark or point of comparison that was used when considering the salary for the posts, was selected through review and recommendation by an external HR consultant, aligned to guidance produced by NICVA and agreed by the Beat Carnival Trustees.

Relationships between the charity and related parties, including its subsidiaries

The charity has a social enterprise subsidiary (Beat Trading Ltd) with which it has many transactions and a controlling interest. The only other related parties are trustees and there are no transactions with them

Auditor

In accordance with the company's articles, a resolution proposing that FPM Accountants Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



Mr J W Hodge

Trustee

Dated: 25/9/2023

BEAT CARNIVAL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Beat Carnival 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 charity 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



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BEAT CARNIVAL

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BEAT CARNIVAL

Opinion

We have audited the financial statements of Beat Carnival (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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AWARD WINNING ADVICE...



FPM Accountants Limited and FPM Accountants (Ireland) Limited are part of the FPM Group and branded as FPM, an AAB Group company. FPM is the trading name of FPM Accountants Limited and FPM Accountants (Ireland) Limited, which is regulated by Chartered Accountants Ireland for a range of Investment Business Activities in the United Kingdom. AAB Group is an independent member of Accofort and TIG with associated firms throughout the UK and worldwide. FPM Accountants Limited is registered in Northern Ireland.



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Teresa Campbell FCA, Paddy Harty FCA,
Seamus Keating FCA FABRP, Feargal McCormack FCA,
Gary Digney FCA PP, Michael Farrell FCA, Lowry Grant FCCA,
Michelle Hawkins FCA, Malachy McLennan FCA CTA,
James Pirrie CA, Stephen Smyth FCCA

Seamus Keating is authorised to act as an Insolvency Practitioner in UK and Ireland by Chartered Accountants Ireland.



AN AAB GROUP COMPANY

BEAT CARNIVAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BEAT CARNIVAL

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.



AN AAB GROUP COMPANY

BEAT CARNIVAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BEAT CARNIVAL

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.



AN AAB GROUP COMPANY

BEAT CARNIVAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF BEAT CARNIVAL

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.



AN AAB GROUP COMPANY

BEAT CARNIVAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BEAT CARNIVAL

We obtained an understanding of the legal and regulatory framework applicable to the company through enquiry of management, sector research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the company – Companies Act 2006, Charities Act (Northern Ireland) 2008 and the 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).

We developed an understanding of the key fraud risks to the entity (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for significant accounting estimates, analysis of journal entries, walkthrough of the key controls cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

- Enquiry of management, and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of management to identify any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.



AN AAB GROUP COMPANY

BEAT CARNIVAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BEAT CARNIVAL

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

TL Grant

Lowry Grant (Senior Statutory Auditor)
for and on behalf of FPM Accountants Limited

Chartered Accountants

Statutory Auditors

1 - 3 Arthur Street
Belfast
Co. Antrim
Northern Ireland
BT1 4GA

3-10-2023
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BEAT CARNIVAL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds general		Unrestricted funds designated		Restricted funds		Unrestricted funds general		Unrestricted funds designated		Restricted funds		Total	
		2023	£	2023	£	2023	£	2022	£	2022	£	2022	£	2022	£
Income from:															
	Donations and legacies	3	2,636		49,355		-		1,973		2,320		-		4,293
	Charitable activities	4	11,207		-		263,929		25,728		-		242,952		268,680
	Investments	5	1,380		-		-		347		-		-		347
Total income			15,223		49,355		263,929		28,048		2,320		242,952		273,320
Expenditure on:															
	Charitable activities	6	12,298		25,448		262,082		23,737		4,975		242,611		271,323
	Other	10	294		-		-		278		-		-		278
Total resources expended			12,592		25,448		262,082		24,015		4,975		242,611		271,601
Net income for the year/ Net movement in funds															
			2,631		23,907		1,847		4,033		(2,655)		341		1,719

BEAT CARNIVAL

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

Net income for the year/ Net movement in funds	2,631	23,907	1,847	28,385	4,033	(2,655)	341	1,719
Fund balances at 1 April 2022								
	5,844	386,508	334,889	727,241	1,811	389,163	334,548	725,522
Fund balances at 31 March 2023	8,475	410,415	336,736	755,626	5,844	386,508	334,889	727,241

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.

BEAT CARNIVAL

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		343,341		321,637
Current assets					
Debtors	13	15,957		31,690	
Cash at bank and in hand		417,226		406,710	
		<u>433,183</u>		<u>438,400</u>	
Creditors: amounts falling due within one year	14	<u>(20,898)</u>		<u>(32,796)</u>	
Net current assets			412,285		405,604
Total assets less current liabilities			<u>755,626</u>		<u>727,241</u>
Income funds					
Restricted funds	15		336,736		334,889
Unrestricted funds - designated	16		410,415		386,508
Unrestricted funds - general			8,475		5,844
			<u>755,626</u>		<u>727,241</u>

The financial statements were approved by the Trustees on 25/9/2023...



Mr J W Hodge
Director

Company Registration No. NI027789

BEAT CARNIVAL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	19		47,042		(18,030)
Investing activities					
Purchase of tangible fixed assets		(37,907)		(7,500)	
Investment income received		1,380		347	
Net cash used in investing activities			(36,527)		(7,153)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			10,515		(25,183)
Cash and cash equivalents at beginning of year			406,710		431,893
Cash and cash equivalents at end of year			417,226		406,710

BEAT CARNIVAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Beat Carnival is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 11-47 Boyd Street, Belfast, Co. Antrim, BT13 2GU, Northern Ireland.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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

BEAT CARNIVAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

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:

Freehold land and buildings	2% Straight Line
Plant and equipment	20% Straight Line
Fixtures and fittings	20% Straight Line
Motor vehicles	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 net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity 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 charity 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 charity's balance sheet when the charity 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.

BEAT CARNIVAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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 charity'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 charity 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.

BEAT CARNIVAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

In the application of the charity'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 general £	Unrestricted funds designated £	Total 2023 £	Total 2022 £
Donations and gifts	2,636	49,355	51,991	4,293
	<u>2,636</u>	<u>49,355</u>	<u>51,991</u>	<u>4,293</u>

BEAT CARNIVAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Unrestricted Income 2023 £	Restricted Income 2023 £	Total 2023 £	Total 2022 £
Sales within charitable activities	7,394	-	7,394	7,137
Performance related grants	-	263,929	263,929	257,952
Charitable rental income	3,770	-	3,770	3,570
Other income	43	-	43	21
	<u>11,207</u>	<u>263,929</u>	<u>275,136</u>	<u>268,680</u>
Analysis by fund				
Unrestricted funds - general	11,207	-	11,207	25,728
Restricted funds	-	263,929	263,929	242,952
	<u>11,207</u>	<u>263,929</u>	<u>275,136</u>	<u>268,680</u>
For the year ended 31 March 2022				
Unrestricted funds - general	25,728	-		25,728
Restricted funds	-	242,952		242,952
	<u>25,728</u>	<u>242,952</u>		<u>268,680</u>
Performance related grants				
Arts Council Core & Programme Funding	-	154,248	154,248	137,288
Belfast City Council Multi Annual Funding	-	33,000	33,000	30,000
DFC/BCC Access & Inclusion (Capital)	-	30,000	30,000	-
Children in Need	-	10,500	10,500	8,428
TEO TBUC	-	-	-	18,334
Erasmus+	-	16,169	16,169	13,607
ACNI - Resilience	-	-	-	10,700
Big Lottery	-	-	-	10,000
Other	-	20,012	20,012	29,595
	<u>-</u>	<u>263,929</u>	<u>263,929</u>	<u>257,952</u>

BEAT CARNIVAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	1,380	347

BEAT CARNIVAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	Unrestricted Fund 2023 £	Restricted Fund 2023 £	Total 2023 £	Total 2022 £
Artist, Performer and Tutor Fees	2,457	57,827	60,284	45,714
Venue Rental	-	460	460	360
Crew/Production Management	-	8,159	8,159	2,380
Travel & Subsistence	386	1,108	1,494	3,080
Skills Training	-	747	747	-
Programme Co-Ordination	178	3,383	3,561	2,967
Event Services	-	803	803	1,046
Publicity/Marketing	-	1,391	1,391	2,899
Materials	4,439	5,494	9,933	5,622
Evaluation & Consultancy	-	-	-	5,507
	<u>7,460</u>	<u>79,372</u>	<u>86,832</u>	<u>69,575</u>
Share of support costs (see note 7)	25,455	167,580	193,035	179,626
Share of governance costs (see note 7)	4,831	15,130	19,961	22,122
	<u>37,746</u>	<u>262,082</u>	<u>299,828</u>	<u>271,323</u>
Analysis by fund				
Unrestricted funds - general	12,298	-	12,298	23,737
Unrestricted funds - designated	25,448	-	25,448	4,975
Restricted funds	-	262,082	262,082	242,611
	<u>37,746</u>	<u>262,082</u>	<u>299,828</u>	<u>271,323</u>
For the year ended 31 March 2022				
Unrestricted funds - general	23,737	-		23,737
Unrestricted funds - designated	4,975	-		4,975
Restricted funds	-	242,611		242,611
	<u>28,712</u>	<u>242,611</u>		<u>271,323</u>

BEAT CARNIVAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs

	Support costs	Governance costs	2023	2022	Basis of allocation
	£	£	£	£	
Staff costs	131,280	-	131,280	133,379	
Depreciation	16,202	-	16,202	14,739	
Office expenses	15,403	-	15,403	11,784	
Motor Expenses	4,841	-	4,841	2,849	
Printing, Postage & Stationery	2,561	-	2,561	1,783	
Repairs & Maintenance	10,908	-	10,908	7,336	
Computer Maintenance	3,682	-	3,682	2,253	
Insurance	4,971	-	4,971	4,303	
Training & Recruitment	1,672	-	1,672	18	
Subscriptions & Memberships	1,515	-	1,515	1,182	
Audit and Accountancy	-	4,440	4,440	4,080	Governance
Legal and professional	-	15,521	15,521	18,042	Governance
	<u>193,035</u>	<u>19,961</u>	<u>212,996</u>	<u>201,748</u>	
Analysed between Charitable activities	<u>193,035</u>	<u>19,961</u>	<u>212,996</u>	<u>201,748</u>	

Governance costs includes payments to the auditors of £2,950 (2022- £2,950) for audit fees.

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
<u>3</u>	<u>4</u>

BEAT CARNIVAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Employees

(Continued)

Employment costs	2023 £	2022 £
Wages and salaries	108,941	111,363
Social security costs	7,986	7,922
Other pension costs	14,353	14,094
	<u>131,280</u>	<u>133,379</u>

No employee received remuneration of more than £60,000 during the year (2021 - Nil).

10 Other

	2023 £	2022 £
Financing costs	<u>294</u>	<u>278</u>
	<u>294</u>	<u>278</u>

BEAT CARNIVAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost					
At 1 April 2022	345,830	50,240	58,108	45,760	499,938
Additions	31,423	-	6,484	-	37,907
	<u>377,253</u>	<u>50,240</u>	<u>64,592</u>	<u>45,760</u>	<u>537,845</u>
At 31 March 2023	377,253	50,240	64,592	45,760	537,845
Depreciation and impairment					
At 1 April 2022	48,279	28,519	55,743	45,760	178,301
Depreciation charged in the year	6,977	7,504	1,722	-	16,203
	<u>55,256</u>	<u>36,023</u>	<u>57,465</u>	<u>45,760</u>	<u>194,504</u>
At 31 March 2023	55,256	36,023	57,465	45,760	194,504
Carrying amount					
At 31 March 2023	321,997	14,217	7,127	-	343,341
	<u>321,997</u>	<u>14,217</u>	<u>7,127</u>	<u>-</u>	<u>343,341</u>
At 31 March 2022	297,550	21,721	2,366	-	321,637
	<u>297,550</u>	<u>21,721</u>	<u>2,366</u>	<u>-</u>	<u>321,637</u>

12 Financial instruments

	2023 £	2022 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	15,212	30,756
	<u>15,212</u>	<u>30,756</u>
Carrying amount of financial liabilities		
Measured at amortised cost	20,898	32,796
	<u>20,898</u>	<u>32,796</u>

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	-	1,453
Other debtors	15,212	29,303
Prepayments and accrued income	745	934
	<u>15,957</u>	<u>31,690</u>

BEAT CARNIVAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	(268)	20,113
Other creditors	14,695	6,391
Accruals	6,471	6,292
	<u>20,898</u>	<u>32,796</u>

15 Restricted funds

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

	Movement in funds			Movement in funds			
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Arts Council Capital	307,587	-	(7,392)	300,195	-	(7,392)	292,803
Arts Council Programme	-	53,897	(53,897)	-	88,961	(88,961)	-
Arts Council Core	-	83,391	(83,391)	-	65,287	(65,287)	-
Belfast City Council Multi Annual	976	30,000	(30,976)	-	33,000	(33,000)	-
Belfast City Council Community Festivals Fund	-	5,743	(5,743)	-	5,176	(5,176)	-
Community fund	-	10,000	(3,734)	6,266	-	(6,266)	-
Bank of Ireland Begin Together	-	3,440	(300)	3,140	5,148	(8,288)	-
Children In Need	3,554	8,428	(7,643)	4,339	10,500	(9,138)	5,701
Victoria Homes	-	1,700	(1,700)	-	-	-	-

BEAT CARNIVAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Restricted funds

(Continued)

Belfast City Council Community Recovery Support	-	3,712	(3,712)	-	-	-	-
TEO - Good Relations	-	18,334	(18,334)	-	-	-	-
BCC Medium Grant	-	-	-	-	4,687	(4,687)	-
ACNI Commission Grant	-	-	-	-	5,000	-	5,000
Arts Council Equipment Grant	13,160	-	(3,926)	9,234	-	(3,926)	5,308
ACNI Stability & Renewal	3,279	-	(667)	2,612	-	(2,612)	-
Erasmus + DFC/BCC Access & Inclusion Grant	-	13,607	(11,379)	2,228	16,170	(20,422)	(2,024)
(Capital)	-	-	-	-	30,000	(52)	29,948
Arts Council Resilience	5,992	10,700	(9,817)	6,875	-	(6,875)	-
	<u>334,548</u>	<u>242,952</u>	<u>(242,611)</u>	<u>334,889</u>	<u>263,929</u>	<u>(262,082)</u>	<u>336,736</u>

BEAT CARNIVAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Unrestricted funds - designated Unrestricted Funds

Unrestricted funds comprise those funds which the Management Committee are free to use in accordance with the organisation's objectives.

Working Capital Fund

The Board has allocated £150,000 towards the ongoing capital requirements for project and grant funding received in arrears

Building Development Fund

The Board has allocated £140,000 to allow for maintenance and repair risks and for accrued depreciation

Redundancies Fund

The Board has allocated £40,500 to provide for potential redundancy costs

Strategic Development and Succession Fund

The Board has allocated £60,000 to Strategic Development and Succession

30th Anniversary Events Fund

The Board has allocated £19,915 towards the company's 30th Anniversary events in 2023-24

BEAT CARNIVAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Analysis of net assets between funds

	Unrestricted Fund	Designated Fund	Restricted Fund	Total	Unrestricted Fund	Designated Fund	Restricted Fund	Total
	2023	2023	2023	2023	2022	2022	2022	2022
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:								
Tangible assets	895	9,239	333,207	343,341	1,968	2,922	316,747	321,637
Current assets/(liabilities)	7,580	401,176	3,529	412,285	3,876	383,586	18,142	405,604
	8,475	410,415	336,736	755,626	5,844	386,508	334,889	727,241

BEAT CARNIVAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	102,203	96,292

The key management personnel is comprised of the CEO and the Operations Manager.

None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or senior manager of the charity with organisations the charity works with must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party.

The charity received a donation of £49,355 (2022: £2,320) from Beat Trading Limited, a company limited by guarantee whose only member is Beat Carnival. The amount due in respect of this donation at the year end was £Nil (2022: £Nil).

19	Cash generated from operations	2023 £	2022 £
	Surplus for the year	28,385	1,719
	Adjustments for:		
	Investment income recognised in statement of financial activities	(1,380)	(347)
	Depreciation and impairment of tangible fixed assets	16,202	14,739
	Movements in working capital:		
	Decrease/(increase) in debtors	15,733	(20,480)
	(Decrease)/increase in creditors	(11,898)	19,524
	(Decrease) in deferred income	-	(33,185)
	Cash generated from/(absorbed by) operations	47,042	(18,030)

20 Analysis of changes in net funds

The charity had no debt during the year.

Beat Carnival

Northern Ireland - Charity number 103347

Annual report

BEAT CARNIVAL ANNUAL REPORT

FOR THE 2022 - 23 YEAR TO 31 MARCH 2023



Beat Carnival is constituted as a Company Limited by Guarantee
Registered number: NI27789 Registered in Northern Ireland Registered charity number: NIC103347
Beat Carnival is governed by Articles of Association, updated in April 2015

ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

REPORT INTRODUCTION

The Charities Act (Northern Ireland) 2008 sets out a legal requirement that all organisations registered as a charity in Northern Ireland must have purposes that are for the public benefit. This Annual Report provides information on how the charity has met the public benefit requirement during the year: to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

OBJECTIVES AND ACTIVITIES

What The Organisation Does

Beat Carnival is Northern Ireland's foremost and long-standing Carnival Arts company. We create carnival parades and outdoor arts performances. We encourage our city of Belfast and communities across the country to think big about celebrating our creative, community life in ways that are ambitious and welcoming to all. Beat's specialisms include performance arts such as drumming, music, singing, street dance and puppetry. We provide training and free-of-charge participation programmes and we have extensive experience of work with community organisations. Beat's first carnival parades were in 1995. There is no other carnival arts organisation of the scale, activity, history or influence in Northern Ireland, where Beat Carnival has introduced many of the artform techniques and trained many of the artists now working across the country.

Participants gain new skills, connections and support at weekly activity programmes that take place in the Carnival Centre plus extensive local outreach in Belfast postcode and across Northern Ireland. Carnival arts, outdoors in public spaces with people from diverse backgrounds, are experienced in ways that are culturally inclusive. Carnival arts bring new sources of creativity to Northern Ireland's traditional experience of cultural parades and street music. The organisation's involvement in a wide range of networks, locally and internationally, increases diversity of relationships and shared benefits. New and unique opportunities enable people and communities to increase skills; meet people from other areas, backgrounds and traditions; and gain positive experiences. Beat Carnival's activity is provided free of charge to participants and audience so that barriers to access and engagement are as low as possible. Ease of access is one of the ways that the activity increases equality of opportunity.

The organisation operates Beat Carnival Centre. The Centre with its programme of arts creation, education, training, community outreach and events production, provides a focal point for anyone interested in the development of carnival arts. Artists design, create, rehearse, teach and train at the Centre. The Carnival Centre's work makes a special contribution to festivals, community celebrations and civic events. Importantly, the premises and its activity provide an accessible, supportive and 'safe space', particularly for young people. Participants at Beat's weekly programme of open-access workshops range in age from 4 to over 60 years. Workshops specialise in teaching carnival arts of drumming, dance, making (floats, puppets, props, costume), music, street theatre performance, children's arts and crafts. Six or seven sessions operate over three to four nights a week at the Centre. Public audience at Beat's free events gain enjoyment and an increased sense of community pride and connection. In 2022-2023 Beat Carnival provided 1,995 benefit activities (workshops, artist sessions, events) for 139,500 beneficiaries.

Vision For the Future, Mission Statement and Value Base

Vision

The vision for Beat Carnival's work with artists, their audiences, the community, individual participants and young people is of a:

"vibrant, colourful, creative and welcoming society".

Beat Carnival will aim to achieve this through their organisational vision of being:

“the leaders in excellence of Carnival artforms”.

Mission

The Beat Carnival’s mission statement is to:

“Make accessible and spectacular Carnival, leaving a legacy of creative skills, collaboration, participation and celebration”.

Values

Beat Carnival operates to a set of core values.

- Inclusive: Carnival is for everyone. Carnival activities celebrate diverse cultures and a common humanity with as few barriers to participation as possible.
- Quality: There is an aim for excellence in everything Beat Carnival does.
- Innovative: Beat Carnival will strive to take forward the carnival artform, creating new ideas and approaches. The skills and knowledge of local artists and carnival participants progressively increase through training and experience.
- Legacy: Carnival will be devised, developed and delivered in ways that leave a legacy of skills, ambition and achievement within communities.

Civic pride: Carnival makes visible the organisation’s great pride in being

PROVIDING PUBLIC BENEFIT

WHAT HAPPENED IN 2022-2023

Direct benefits provided by Beat Carnival’s activities in 22-23 included new awareness of, and participation in, creative activities for individuals, for groups and communities and for the general public. Free-access, collaborative, carnival arts activities fostered good relations and, when possible, animation of public and neighbourhood spaces, including spaces that have been or are contested or controlled by factions. The public spaces where arts activity took place were made more welcoming for all. Beat Carnival’s activity increased interest in arts in young people and under-engaged groups. The activity improved access to information and expertise about arts for excluded people and communities. In areas that are deemed ‘disadvantaged’ it inspired ambition and enabled personal achievement and pride. Beat created developmental partnerships with community groups and other arts companies, to increase representation, knowledge sharing, skills sharing, specialist support, capacity building and the promotion of shared values. Beat’s safe, imaginative and attractive arts and cultural activity resulted in people, many of them being children and young people, engaging with others. Pleasure and fun were gained through the programmes. Children and young people benefited from emotional growth, personal development and increased social skills. Participants, both individuals and groups, were better equipped to make positive changes in their lives. Social connections were enabled in a year of damaging isolation and more people took positive action on issues. An important benefit of Beat Carnival’s activity was increased support of young people, whose mental health issues were magnified by the Covid impacts in recent years. The impact of Covid curtailed activity in schools because of their internal Covid restrictions.

Activity development and performance highlights over the year:

- This was the final year of the SPOTing programme (Spaces Of Transformation), a three year arts education methodology project with eight cultural centre partners in Europe. Learning from this project is feeding into Beat's Youth Programme development.
- Youth Development. Beat Carnival worked with over 60 young people per week (term times) across four projects in our core programming. The young people range in age from 5 years to 18 years old. The programmes focus on creative skills development; encouraging self-expression; and experiencing joy & less stress. The youth programme facilitators identified areas for future development and are working on a funding plan to support and ensure the youth development in coming years.

- Associated with the core youth programme, the Take A Beat summer week, Future Leaders and What's The Story? initiatives proved successful. 'What's the Story?' is a diverse group of passionate and enthusiastic young artists, interested in exploring arts for change and social action in a fun, safe and creative space. The group received presentations from a variety of Belfast arts activists including the Array Collective, Pure Mental, Another World Belfast and Alice Thompson ('Find your Why' Workshop). At the end of this year there was some specific work with 25-year-olds, as we approached the 25-year anniversary of the Good Friday Agreement for peace in Northern Ireland.
- Beat produced a Spring Neighbourhood Festival that united two communities in the Shankill area: Lower Oldpark Community Association and Denmark Street Residents Association in Lower Shankill estate.
- Many performances and events produced over the year included Halloween and Christmas entertainment.
- Following successful delivery of the 2022 St Patrick's Day Pageant pilot programme, Beat produced 2023's Belfast St Patrick's Day Parade, commissioned in Belfast City Council's Creative Development Awards for a St Patrick's Day 'New Chapter' of Belfast celebrations. Innovations in our participation programme and the bespoke Parade event were well received, however production was stressful as the contract was given only six weeks prior to St Patrick's Day. Over 1,000 people were involved in the programme and parade; the audience was the largest ever, with 40,000 packing the streets all around the city-centre parade route. We devised a 'Voices of Belfast' theme, reflecting the diversity of Belfast's music culture and traditions. Prior to the parade we compiled a Making St Patrick's Day Parade exhibition, displayed in Belfast Central Library.
- International collaborations and relationship development included the Trans Europe Halles network and a meeting in Prague; TEH Arts Education Hub; TEH Cultural Transformation Project and Movement; International Music project exploration with practitioners in Scotland, Metz France and Belgium; Samba connections and masterclass a Pernambuco, Northeast Brazil percussion master. A long-time Ukraine cultural partner visited Beat, facilitated by British Council. We worked with international partners on a proposal to participate in Voyages/Transfestival, Metz, France in May: it did not happen as a funding application was not successful. It is notable that two of the creative partnerships producing performance sections for the Queen's Platinum Jubilee Parade in London wanted Beat Carnival to perform with them. In the end, the expected London budget was reduced and it was not possible for us to travel and perform with paid artists.
- Artist training: Structural design and prototyping; and Silks artwork / dying; Arts Education and Community Arts methodology training for key Beat Community Artists; Four Music facilitators received training with London School of Samba; a specialist Maracatu Masterclass with Alexandre Garnizé from Brazil.
- There was a Board and Staff Strategic Planning Day in August.
- Researchers were engaged on three subjects: 1) Beat Carnival Archive, particularly focused on the St Patrick's Day event, with a view to further expanding the research of our practice generally; 2) Community Arts Workforce: issues, needs and development; 3) Carnival Centre Building Development to improve the building, its fabric, facilities and usability. The archive researcher was further engaged on Belfast St Patrick's Day consultation and the architectural researcher further engaged to draw up a plan proposal for making Beat's arts activity space more accessible. This resulted in important building works to create a wheelchair accessible entrance and a disabled-accessible toilet. The Beat Carnival Centre amenity is in a Super Output Area (Shankill 2) and much of Beat's activity benefited areas of high disadvantage. Beat employed the SPOTing European project Researcher, from our long-term arts team, to work with the partners, write case studies and produce a dissemination report.
- Three individual placements: one for the Prince's Trust, one a UU International Event Management student, another assisted Beat artists with Community Arts makes.

- We provided group placements for students from ArtEZ University of The Arts, Arnhem, Netherlands and hosted an educational visit by Surrey University International Events Management students to learn about our work and approach to events.
- Board development: significant Beat Carnival Board recruitment of two new members bringing specialist knowledge, experience and enthusiasm to the company included one whose first engagement had been as a programme participant.
- Stakeholder engagement continued on the direction of Beat Carnival's next Strategy Plan.
- One of the many comments and endorsements received over the year is this from a Brazilian carnival performer, teacher and company/project organiser: "Belfast has what for me is the most complete carnival HQ outside Brazil that I have ever seen! Plus the organisation hosts culture from all over the world."

Beat Carnival was able to ascertain the value and effectiveness of its activity because it monitored details of participation and outcomes; gathered feedback from participants and audience; used agreed performance indicators; produced reports and commissioned external consultation services. 2022-2023 numbers all increased from the 2021-2022 year.

Public Benefit Purposes

- Beat Carnival's charitable purpose as set out in the Articles is, in summary, to:
- advance public education, appreciation of and participation in carnival
- promote arts and culture by managing an Arts Resource Centre as a cultural and social amenity
- organising and delivering carnival events, arts workshops and other activities, events, performances and initiatives throughout the year
- providing tuition in creative design, constructional, textile and performance skills
- promoting cultural tourism and cultural exchange and opportunities for vocational and recreational purposes for all groups and abilities
- advance community development by engaging with and assisting voluntary and community groups and organisations to organise and participate in cultural, arts, leisure and heritage projects and initiatives
- to promote other charitable purposes so long as these purposes would be considered to be charitable under the law of Northern Ireland.

Programme Participation & Audience, Targets and Performance

Number of full-time equivalent staff	4
Number of short-term, contracted or freelance staff	131
Number of volunteers	76
Number of volunteer hours	602
Number of participant sessions	344
Number of individual participants	1,787
Number of Artists work / development sessions	1,620
Number of Performances / Events	31
Number of estimated audience-attendees	137,500
Number of visitors from outside NI	200
Number of online products (videos etc)	69
Number of known online audience-views	24,861

	CORE ANNUAL ARTS PROGRAMMES	
1	BeatStyle	Tiny Beat & Junior Beat
2	Carnival School – Arts Education	Junior Carnival, What’s the Story? & SPOTing
3	Beat Carnival Music	BEATnDRUM, Brass Ensemble, Samba de Roda, Modern Rhythms Masterclasses & Community Music
4	Social Engagement, Events, Performances, Services	WTS?, Neighbourhood Carnivals, Arts Services, St Patricks Day & Events
	ARTS DEVELOPMENT PROGRAMMES	
5	The Way Forward	Partnerships, Research, Carnival Centre Development & Training
6	Networks	Island-wide & International for inspirational research, development and delivery

1 Beatstyle

- Children’s and young people’s multi-arts at Beat Carnival Centre
- Promoting wellbeing and emotional resilience, enabling our young people to express themselves in a creative and safe environment
- Projects are co-designed and co-directed by our young people and we constantly adapt and change programme to suit their wants and needs

2 Carnival School

- Junior Carnival expanded, reaching out to ‘disadvantaged communities’
- SPOTing delivered leadership training and consultation with young people
- Costume masterclass for yp
- Research into arts education methodology continued

3 Beat Carnival Music including BEATnDRUM

- Weekly training and rehearsals, mostly Samba drumming and music
- BEATnDRUM beginners’ classes
- Brass masterclass with Mr Wilson’s Secondliners
- 'Make Music Day' video produced

4 Performances and Arts Services

- Neighbourhood Spring Festival
- Sailortown Festival
- BEATnDRUM and Beat Artists performances in Belfast Mela, Maritime Festival, Lord Mayor's Day, Belfast Halloween events, Christmas Lights, ArtsEkta’s Mela Parade and in other places including Lisburn, Donegal, Ballycastle, Bangor, Antrim, Coleraine, Derry, Liverpool
- Green Spaces Dark Skies
- Our Place In Space
- Belfast St Patrick’s Day Parade
- University of Ulster Open Days
- 4 Halloween events
- 4 Christmas events
- Arts outreach across Belfast

5 Artist Training and Carnival Artform development

- Silk painting and carnival flags & banner making
- Carnival Rhythms Masterclasses
- Carnival costume making and backpack design
- Carnival float creation/development

6 Networks and International Participation

- International collaborations and relationship development included the Trans Europe Halles network and a meeting in Prague; TEH Arts Education Hub; TEH Cultural Transformation Project and Movement
- International Music project exploration with practitioners in Scotland, Metz France and Belgium; Samba connections and masterclass with a Pernambuco, Northeast Brazil percussion master
- A long-time Ukraine cultural partner visited Beat, facilitated by British Council. A significant meeting was held at Beat Carnival with the British Council Ukraine Office and Beat's Ukraine colleague. All are committed to developing collaboration in 2023-24
- North Belfast Arts Festival organising committee

Percentage of total programme that included particular categories of participants, % groups and individuals identified as usually 'missing out', that engaged in Beat Carnival programmes:

Participation Engagement	% of programme activity that involved individuals in these categories
People with a physical or mental impairment	100
Newcomer or ethnic minority people and groups	100
People living in deprived neighbourhoods	100
LGBTQ+ people	100
Older people (aged 65+)	50
Children and young people (aged 0-24)	80
Unemployed People	100

STRUCTURE, GOVERNANCE & MANAGEMENT

Nature of the Governing Document and Constitution of the Charity

Beat Carnival is a registered Charity (NIC103347 and HMRC XR 82700) constituted as a Company limited by guarantee and is therefore governed by Articles of Association. The directors of the company are also trustees of the charity. Eligibility for membership of the charity, and membership of the board of trustees is governed by the Articles of Association.

Relationships Between the Charity and Related Parties, Including its Subsidiaries

The charity has a social enterprise subsidiary (Beat Trading Ltd) with which it has many transactions and a controlling interest. The only other related parties are trustees and there are no transactions with them.

Company Operations and Project Management

Beat has a long-term Strategic Plan and an annual Operational Plan. Its projects operate within that framework. Projects are managed through Project Plans with timelines and Project Teams. The project budget is monitored and adjusted as necessary to ensure that spend does not exceed the project income.

Beat produces detailed risk assessment for events.

Beat targets recruitment and publicity to ensure that a wide cross-section of people get involved in the company and its programmes.

Beat's Director presents a monthly financial report to the company Board. Beat operates separate cost centres on SAGE.

Beat's financial statements are subject to a full financial audit at the end of each financial year. Beat management and Board of Directors regularly review financial procedures. Beat operates procurement policy and has a select list of suppliers that is updated at the end of each financial year. Beat provides value for money by careful costing, recycling materials and having a high level of voluntary contribution.

Beat Carnival complies with legislative regulations laid out in Equal Opportunities legislation, the Disability Discrimination Act and the Children's Order, GDPR and other appropriate legislation. Beat Carnival Policies include: a Child Protection & Safeguarding Policy, a Health and Safety Policy, Community Relations Policy, Harassment Policy, Equal Opportunities Policy and Privacy Policy.

Staff Training

Beat's youth programme manager completed an ILM Award Level 3 in Leadership and Management. This qualification is valuable for new, aspiring managers without formal training or qualifications that reflect their experience. Other staff training undertaken included: CO3 fundraising workshop; Recruit, Retrain, Reward; Managing Change; Discover your Leadership; Culture of Impact; Cultural Governance Conference.

Staff Changes

The Carnival School Worker post finished (funding ended). This team member was employed in the weekly programme on a freelance basis. This provides valuable youth work expertise in our youth programme and staff team.

Risk Statement

Further to the above management statements, the trustees identify the major risks to which the charity is exposed each financial year when preparing and updating a strategic plan, in particular those related to the operations and finances of the charity. The trustees then review any major risks that have been identified and establish systems to mitigate those risks. The charity is satisfied that the systems are in place to mitigate their exposure to the major risks that have been so identified and reviewed. The charity is open to the usual financial risks of any organisation, and the charity has introduced controls to minimise these risks, such as two signatures being required for payments from the bank account. In addition, the accounts are regularly explained to members of the charity and are open for member's inspection at any time. Identified risks include: Strategic, Financial, Governance, People, Reputation, IT and Data, Health & Safety, Assets.

The Beat Carnival Centre building

There were issues of concern with repairs needed to Beat Carnival Centre, Northern Ireland's unique arts creation facility. We think the asset is an important, unique asset in the Northern Ireland and Belfast arts 'ecosystem' and should be safeguarded and developed for greater benefit. In this period we undertook further survey and assessment work including a drains survey of the site. Repairs were carried out to some of the widespread water ingress. The biggest improvement was in accessibility and inclusion, with creation of an automatic entrance from Gardener Street to the arts activity room and an adjacent disability accessible toilet.

FUTURE BUSINESS & PLANNING, ARTISTIC PLANNING & AUDIENCE DEVELOPMENT

- Produce new organisational plans and priorities
 - Strategic Plan to 2026
 - Succession Plan to 2025
 - Youth Programme Strategy and Development Plan to 2027
 - Artistic Development Plan 2024
 - Marketing / Audience Development Plan
 - Consider corporate structure changes that could benefit delivery of events and access to funding
- Artform and audience development
 - Plan evaluation sessions with artists on our Carnival Arts practice and ambitions; consult on and plan for artform development and new events in 2023 and 2024; have a Carnival Arts Development Week
 - Carnival arts Initiatives in four categories of public-facing and participatory arts: 1) Neighbourhood / North Belfast; 2) City; 3) Northern Ireland / out of Belfast; 4) International.

- Continue to provide specialist artform performance at community / neighbourhood places.
- Embed environmental priorities and practices in carnival and outdoor arts construction and presentation
- Lead Northern Ireland hub of 'Beach of Dreams', UK & Ireland creative climate awareness major programme, for 2024 and 2025
- Empower young people, increase the leadership and self-organising roles of yp
 - Organise a significantly enhanced Youth Programme, building on current weekly provision
 - Allocate a specific room within the Carnival Centre for yp's self-organised use
- Form new collaborations for a major outdoor spectacles and events, a wide range of arts, community development, social activist and environmental expertise including main partners:
 - W5 / Odyssey Trust
 - QUB Sonic Arts Research Centre
 - QUB Centre for Sustainability, Equality and Climate Action
 - Fighting Words NI
 - Retinize digital, VR
 - Kinetika, London
 - Donna Fox Associates, England midlands
- Maintain European partner projects. Participate in GB, European, international events
 - Arts Education Hub
 - Cultural Transformation Project and Movement
 - Ukraine cultural platform
 - Maintain relationships and potential for collaborations
 - Seek alternative means to resource international relationships and working, now that UK is ineligible for EU funding
- Organise a Beat Carnival 30th Anniversary celebration festival, September 2023

Annual return



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BEAT CARNIVAL

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BEAT CARNIVAL

Opinion

We have audited the financial statements of Beat Carnival (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibility for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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AWARD WINNING ADVICE...



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Michelle Hawkins FCA, Malachy McLeeson FCA CTA,
James Price CA, Stephen Smyth FCCA

Seamus Keating is authorised to act as an Insolvency Practitioner in UK and Ireland by Chartered Accountants Ireland.



AN AAB GROUP COMPANY

BEAT CARNIVAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BEAT CARNIVAL

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.



AN AAB GROUP COMPANY

BEAT CARNIVAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BEAT CARNIVAL

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.



AN AAB GROUP COMPANY

BEAT CARNIVAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BEAT CARNIVAL

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.



AN AAB GROUP COMPANY

BEAT CARNIVAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BEAT CARNIVAL

We obtained an understanding of the legal and regulatory framework applicable to the company through enquiry of management, sector research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the company – Companies Act 2006, Charities Act (Northern Ireland) 2008 and the 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).

We developed an understanding of the key fraud risks to the entity (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for significant accounting estimates, analysis of journal entries, walkthrough of the key controls cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

- Enquiry of management, and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of management to identify any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.



AN AAB GROUP COMPANY

BEAT CARNIVAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BEAT CARNIVAL

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

Lowry Grant (Senior Statutory Auditor)
for and on behalf of FPM Accountants Limited

Chartered Accountants
Statutory Auditors
1 - 3 Arthur Street
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BT1 4GA

3-10-2023