

Belfast Exposed Photography

Northern Ireland · Charity number 104973

Details

Status Received

Registered 2016-04-06

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

Contact

Address Belfast Exposed
23 Donegall Street
Belfast
BT1 2ff
BT1 2FF

Phone 02890230965

Email info@belfastexposed.org

Website www.belfastexposed.org

Activities

Purposes: To promote the benefit of the inhabitants of Northern Ireland without distinction of sex, race, ethnicity or political, religious or other opinions by advancing education in the art of photography particularly but not exclusively by: i. the provision of training in photographic skills required to produce and present artistic and educational works, including processing and printing , location work, digital photography, editing and exhibition planning and promotion and ii. the preservation of exhibitions and iii. the preservation, maintenance and development of a library of photographic images accessible to the public

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

How the charity works: Arts,Community development,Cultural,Disability,Economic development,Education/training,Heritage/historical,Medical/health/sickness,Volunteer development,Youth development

Who the charity helps: Addictions (drug/solvent/alcohol abuse),Adult training,Asylum seekers/refugees,Carers,Children (5-13 year olds),Ethnic minorities,Ex-offenders and prisoners,General public,Hiv/aids,Homelessness,Interface communities,Learning disabilities,Men,Mental health,Older people,Physical disabilities,Sensory disabilities,Sexual orientation,Specific areas of deprivation,Travellers,Unemployed/low income,Victim support,Voluntary and community sector,Volunteers,Women,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£423,420	£423,458	£-21,642	8

Trustees

Name	Role	Appointed
Mr Christian Heath		
Mrs Ciaran Elizabeth Doran		
Ms Aoife Earley		
Ms Hayley Morris-Cafiero		
Ms Mary Harte		
Ms Sarah Beatty		
Ms Shelia Chakravarti		

Belfast Exposed Photography

Northern Ireland - Charity number 104973

Accounts

**Belfast Exposed Photography
Company Limited by Guarantee
Financial Statements
31 March 2025**

FEB CHARTERED ACCOUNTANTS

Chartered accountants & statutory auditor

Linenhall Exchange

1st Floor,

26 Linenhall Street

Belfast

Northern Ireland

BT2 8BG

Belfast Exposed Photography

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	12
Statement of financial activities (including income and expenditure account)	16
Statement of financial position	17
Notes to the financial statements	18

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

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

Reference and administrative details

Registered charity name Belfast Exposed Photography

Charity registration number 104973

Company registration number NI041605

Principal office and registered office The Exchange Place
23 Donegall Street
Belfast
BT1 2FF

The trustees

CE Doran
Miss A Early (Resigned 1 September 2024)
Ms M Harte
Mr C Heath
Ms S Chakravarti
Mrs S Beatty
Ms H Morris- Cafiero

Company secretary Sheila Charavarti

Auditor FEB Chartered Accountants
Chartered accountants & statutory auditor
Linenhall Exchange
1st Floor,
26 Linenhall Street
Belfast
Northern Ireland
BT2 8BG

Bankers Danske Bank Limited
8/9 Donegall Square North
Belfast
BT1 5GJ

Solicitors Millar McCall & Wylie
370-374 Upper Newtownards Road
Belfast
BT4 3EY

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Trustees report

This Annual Report presents an overview of Belfast Exposed's activities, achievements and financial position for the period from 1 March 2024 to 31 March 2025. During this year, Belfast Exposed continued to deliver its charitable objectives by supporting artists, engaging communities, advancing photography as a cultural and social practice, and developing new pathways towards long-term organisational sustainability.

The organisation operated within a challenging financial and social context, marked by rising operational costs and increased demand for community-based mental health and wellbeing support. Despite this, Belfast Exposed demonstrated resilience, adaptability and growth, strengthening its national and international profile while deepening its local impact.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Objectives and activities

Belfast Exposed's principal objectives during the reporting period were:

" To promote photography as an art form and as a tool for social engagement and personal development

" To support artists at all stages of their careers through exhibitions, training and professional development

" To preserve, develop and activate the Belfast Exposed Archive as a unique cultural and historical resource

" To deliver inclusive community engagement and therapeutic photography programmes addressing mental health, trauma and social isolation

" To develop sustainable income streams through cultural tourism, training, publications and partnerships

These objectives were delivered through a programme of exhibitions, conferences, training initiatives, archive development, community outreach and strategic partnerships.

Summary

During the year ended 31 March 2025, Belfast Exposed delivered an ambitious and socially engaged programme that advanced photography as an art form while generating significant public benefit. Across its galleries and partner venues, the organisation presented a wide-ranging exhibitions programme that combined international, national and locally rooted practice, archive-led research and work emerging from long-term community engagement. Belfast Exposed exhibited the work of over 120 artists during the period, reinforcing its role as Northern Ireland's leading centre for photography.

Engagement and participation remained central to the organisation's mission. Through community, youth, health and wellbeing programmes, Belfast Exposed supported individuals and groups experiencing social isolation, trauma and barriers to cultural participation. Photography was used as a tool for expression, connection and recovery, with clear pathways from participation to public presentation through exhibitions, talks and events.

Therapeutic Photography continued to underpin much of this work, with wellbeing-led and trauma-aware approaches embedded across training and engagement activity. Partnerships with the Northern Health & Social Care Trust, Belfast Health & Social Care Trust, WAVE Trauma Centre and veterans' organisations ensured that programmes aligned with recognised health and wellbeing outcomes and contributed to prevention, recovery and community resilience.

The Belfast Exposed Archive remained a defining asset, supporting exhibitions, engagement and learning while undergoing continued development through improved cataloguing, digitisation and governance. The Archive's growing visibility strengthened public understanding of Northern Ireland's social history and supported long-term plans for archive-based cultural tourism and sustainability.

Training and professional development formed a significant strand of activity, supporting participants, artists and facilitators to develop skills, confidence and ethical practice. The continued development of the Training the Trainers programme contributed to sector capacity-building and knowledge exchange at regional and national levels.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Belfast Exposed strengthened its organisational profile through strategic partnerships and leadership roles across the cultural and visual arts sector, including collaboration with Bradford City of Culture, participation in research partnerships, and active involvement in regional and national networks. Public engagement was further enhanced through Late Night Art, where Belfast Exposed was widely recognised as the epicentre, attracting between 1,000 and 4,000 visitors on the first Thursday of each month.

Overall, the year demonstrated Belfast Exposed's ability to deliver artistic excellence alongside meaningful social impact, while continuing to build resilience, partnerships and long-term sustainability in a challenging operating environment.

This reporting year also sat within Belfast Exposed's wider 40th Anniversary context, supporting renewed visibility for our organisation, our community roots, and our continuing role as Northern Ireland's principal photography centre.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Exhibitions programme

During the period 1 April 2024 to 31 March 2025, Belfast Exposed exhibited work by over 160 named artists in 22 exhibitions in our Base in Donegal Street.

Belfast Exposed delivered a wide-ranging exhibitions programme that balanced solo presentations, curated group exhibitions and participatory, community and archive-led projects, reflecting the organisation's commitment to artistic excellence, inclusion and public benefit.

The programme opened with *Ukraine - Searching for the Normal*, solo exhibition by Pulitzer Prize winning photographer Cathal McNaughton that documented everyday life and resilience amid ongoing conflict, placing international lived experience in dialogue with Belfast audiences. This was shown alongside *Visions of Hooley*, an archive-led exhibition drawing on by artist Stuart Baileys to explore Belfast's historic Hooley festivals and the role of collective celebration in civic life. The importance of heritage and continuity was further foregrounded in *Our Archive: 40 Years of Belfast Exposed*, which brought together multiple photographers from the Belfast Exposed Archive to mark four decades of community-led photographic practice documenting social change in Northern Ireland.

Archive and research-driven approaches continued through *Inquiry*, an exhibition using archival material to examine photography as evidence, record and historical inquiry, while participatory practice was central to *Can You Hear Me Now?*, a community exhibition amplifying voices often underrepresented in public discourse through collaborative photography. Emerging practice was supported through *Signals*, a group exhibition of MFA Photography graduates from Ulster University, presenting experimental and socially engaged approaches by early-career artists.

Issues of identity and representation were explored in *Sanctuaries: Queer Artist Forum at Belfast Exposed*, a collective exhibition by members of the Queer Artist Forum offering queer perspectives on visibility, safety and belonging, and in *Now & Then: Part III*, a curated group exhibition examining shifts in place, memory and social experience through contrasting photographic approaches. These themes continued in *It Is and I Am*, a group exhibition focused on selfhood and presence, and *Margins of Excess*, which brought together artists examining consumption, visibility and saturation through experimental photographic practice.

Solo exhibitions provided focused platforms for individual artists, including Sean McKernan: *Unexposed*, an archive-focused presentation revisiting McKernan's contribution to documenting everyday life in Northern Ireland, and Jo Spence: *A Woman's Place?*, a major exhibition of the influential British photographer and activist whose work interrogates feminism, class, health and power. Contemporary group practice was further showcased in *Modern Muse*, which reinterpreted the concept of the muse through diverse photographic voices, and *Low-tech Collider: User Content?*, an interdisciplinary exhibition exploring photography, authorship and digital rights.

Accessible and audience-friendly exhibitions formed part of the programme through *We Love Dogs!* a group exhibition examining the emotional and cultural bonds between people and dogs, this was done through an open call to the public to show us photographs of dogs. While environmental and place-based themes were explored in *Of Earth and Identity*, a curated group exhibition reflecting on land, place and belonging. Material culture and labour history were addressed in *The Clean Blue of Linen* by Yvette Monahan, a solo exhibition examining Northern Ireland's linen industry through photography. This exhibition was formed by a project we Feed the UK managed by Gaia Foundation.

The city itself was a central subject in *Portrait of Belfast: Part II*, a group exhibition by Belfast-based photographers presenting diverse perspectives on contemporary urban life. Young people's voices were foregrounded in *Generation of Hope: National Geographic Photo Camp Belfast*, showcasing work by participants in an intensive photography programme focused on storytelling, confidence and resilience.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Participatory and wellbeing-led practice remained fully integrated within the exhibitions programme. Still Here: Remembering Through Photography presented work developed through community engagement, exploring memory and loss through lived experience, while Plant the Seed: A Journey of Healing Through Therapeutic Photography brought together work by participants in Belfast Exposed's therapeutic photography programmes, demonstrating photography's role in reflection, recovery and wellbeing. This approach was extended beyond Belfast Exposed's galleries through Change Through the Lens, an off-site exhibition at the Giant's Causeway Visitor Centre presenting work created through Northern Health & Social Care Trust programmes and reaching new public and tourism audiences.

Taken together, these exhibitions demonstrate Belfast Exposed's integrated curatorial approach, in which solo, group and participatory work sit within a single professional framework. The programme supported artists at all stages of their careers, activated the Belfast Exposed Archive, amplified community voices and ensured that photography functioned as both an art form and a means of understanding social experience, reinforcing Belfast Exposed's position as Northern Ireland's leading centre for photography.

Therapeutic photography and wellbeing

Therapeutic Photography remained a core and defining strand of Belfast Exposed's work throughout the reporting period, with wellbeing principles embedded across all training, engagement and participatory activity. Rather than operating as a discrete programme, Belfast Exposed has developed an integrated model in which photography is used ethically and sensitively to support reflection, confidence-building, connection and recovery across a range of contexts.

This approach is grounded in long-term practice and sector expertise, combining photographic skills development with trauma-aware facilitation, reflective methodologies and peer support. The model supports participants experiencing social isolation, anxiety, mental health challenges and the enduring effects of trauma, while ensuring that artistic integrity and participant agency remain central. Learning from delivery and evaluation continued to inform the refinement of this approach over the year.

During the period, Belfast Exposed sustained and strengthened key partnerships with statutory and specialist organisations, including the Northern Health & Social Care Trust, the Belfast Health & Social Care Trust, and the WAVE Trauma Centre, alongside ongoing work with veterans and armed forces communities. These partnerships enabled photography programmes to be delivered within appropriate wellbeing and recovery frameworks, aligning creative practice with clinical, therapeutic and community support structures. Collaborative working with health professionals and specialist support organisations ensured robust safeguarding, ethical practice and clear progression routes for participants.

Professional development and sector capacity-building remained central to this work. The Training the Trainers programme continued to support artists, photographers and facilitators to integrate wellbeing-led and trauma-aware approaches into their own practice. This contributed to the development of a growing regional and emerging international network of therapeutic photography practitioners, strengthening peer learning, shared standards and responsible practice across the sector.

Outcomes from therapeutic photography programmes were increasingly visible within Belfast Exposed's public-facing activity, including exhibitions, talks and conferences. Presenting this work publicly helped to challenge stigma, amplify lived experience and demonstrate the value of creative practice in supporting mental health and wellbeing. This visible integration of participation and exhibition activity reinforced Belfast Exposed's commitment to social impact alongside artistic excellence.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Engagement, participation and social value

Engagement and participation remained central to Belfast Exposed's charitable purpose during the reporting period, with photography used as a tool for learning, expression, connection and social impact. The organisation delivered a wide range of engagement activity designed to be inclusive, accessible and responsive to community need, ensuring that diverse individuals and groups were able to participate meaningfully in cultural life.

Belfast Exposed's participatory approach is grounded in long-term relationships and co-designed activity. Programmes were delivered with older people, women's groups, young people, veterans, individuals affected by trauma, and communities experiencing social isolation. Photography provided a non-verbal, reflective means of expression, supporting confidence, skills development and a sense of belonging while enabling participants to articulate lived experience on their own terms.

Participation was embedded across the organisation's public programme, with clear pathways from engagement to exhibition, talks and events. Work developed through community and wellbeing programmes was presented within professional gallery and off-site contexts, ensuring that participant voices were valued and visible within civic space. This approach reinforced equality of access and challenged traditional hierarchies within cultural presentation.

Belfast Exposed's engagement activity generated significant social value by contributing to improved wellbeing, reduced isolation and increased community connection. Group-based learning supported peer support and mutual understanding, while sustained engagement enabled participants to build resilience and confidence over time. These outcomes align closely with recognised social value and public health priorities, including prevention, early intervention and community-based wellbeing support.

Public engagement was further strengthened through talks, tours, workshops and Late Night Art openings, which attracted large and diverse audiences. Belfast Exposed was widely recognised as a focal point for Late Night Art, drawing between 1,000 and 4,000 visitors on the first Thursday of each month. This activity increased cultural participation, supported Belfast's evening economy and contributed to a vibrant and accessible city-centre cultural offer.

Partnership working was integral to achieving social value. Belfast Exposed collaborated with health trusts, community organisations, educational institutions and cultural partners to ensure activity was delivered ethically, safely and with lasting impact. These partnerships supported appropriate referral routes, safeguarding and progression opportunities for participants, while enabling Belfast Exposed to respond effectively to complex social needs.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Archive development and heritage

The Belfast Exposed Archive continued to be a central and strategic asset during the reporting period, underpinning the organisation's artistic programme, public engagement and long-term sustainability. As one of the most significant community-led photographic collections documenting everyday life and social change in Northern Ireland from the early 1980s onwards, the Archive plays a vital role in preserving and interpreting lived experience during and beyond the period of conflict.

During the year, Belfast Exposed progressed the systematic development of the Archive through improved cataloguing, digitisation and policy frameworks. Work focused on strengthening governance and stewardship, including clearer metadata standards, consistent storage and retrieval processes, and enhanced ethical guidance around access and use. These developments ensure that the Archive is preserved responsibly while remaining accessible and relevant to artists, researchers, communities and the wider public.

The Archive was increasingly activated within the organisation's public programme, informing exhibitions, talks and engagement activity. Archive-led exhibitions and research projects demonstrated how historical material can be re-contextualised to speak to contemporary issues such as identity, memory, belonging and peacebuilding. This approach reinforced the Archive as a living resource rather than a static collection, supporting dialogue across generations and communities.

Archive development also supported Belfast Exposed's education and wellbeing work. Material from the Archive was used within training, therapeutic photography programmes and community engagement, enabling participants to connect personal experience with wider social narratives. This integration enhanced learning outcomes, encouraged reflection and strengthened the social value of the collection.

Strategic planning continued around the future role of the Archive within Belfast Exposed's sustainability model. The organisation advanced its ambition to develop a more permanent, publicly accessible archive-based exhibition and cultural tourism offer, positioning the Archive as a key driver of audience growth, income diversification and regional cultural tourism. This work aligns heritage preservation with economic resilience while maintaining public benefit as a guiding principle.

The year marked a period of consolidation and forward planning for the Belfast Exposed Archive. Through improved infrastructure, increased public visibility and deeper integration across programmes, the Archive continued to strengthen Belfast Exposed's role as a custodian of photographic heritage and as a platform for critical engagement with Northern Ireland's past, present and future.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Training and skills development

Training formed a significant strand of Belfast Exposed's activity supporting artists, facilitators, community practitioners and participants to develop photographic skills, confidence and professional capacity. The organisation's training offer was designed to be accessible, inclusive and responsive to sector need, while embedding wellbeing, ethical practice and reflective learning across all provision.

Belfast Exposed delivered a range of structured training opportunities, including introductory and intermediate photography courses, specialist workshops and professional development sessions. These programmes supported participants at different stages of their creative journey, from those engaging with photography for the first time to emerging and established practitioners seeking to deepen skills or explore new approaches. Training activity contributed to increased creative confidence, technical competence and pathways into further learning and practice.

A defining feature of the training programme was the integration of wellbeing-led and trauma-aware approaches. Principles drawn from Therapeutic Photography were embedded across training delivery, ensuring that learning environments were safe, supportive and reflective. This approach was particularly important for participants engaging through community, health and wellbeing contexts, and it strengthened the organisation's reputation for ethical and responsible practice.

Professional capacity-building remained a priority through the continued development of the Training the Trainers programme. This initiative supported artists, photographers and facilitators to develop the skills required to deliver photography-based engagement safely and effectively within community and wellbeing settings. By sharing methodologies, safeguarding frameworks and reflective practice tools, Belfast Exposed contributed to strengthening standards and capacity across the sector.

Training activity was further enhanced through partnerships with education, health and community organisations, enabling learning to be contextualised within real-world practice. Participants were supported to apply skills within exhibitions, engagement projects and public programmes, reinforcing progression routes and the practical value of training.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Organisational development, partnerships and profile

During the reporting period, Belfast Exposed continued to strengthen its organisational resilience, strategic partnerships and sector profile at local, national and international levels. This work supported the delivery of high-quality artistic and engagement programmes while positioning the organisation as a key contributor to policy, research and sector development within photography and the wider visual arts ecology.

Belfast Exposed played an active role in strategic and advisory networks that shape the cultural landscape in Northern Ireland. The organisation contributed to the steering panel for the Belfast Visual Arts Forum, supporting cross-sector dialogue, shared learning and coordinated advocacy for visual arts organisations in the city. Participation in the Northern Trust Strategic Development Group further strengthened Belfast Exposed's engagement with regional planning and collaborative approaches to cultural and community development.

Nationally and internationally, Belfast Exposed expanded its profile through significant partnerships and networks. Collaboration with Bradford City of Culture positioned the organisation within a UK-wide context, strengthening connections with peer photography organisations across England, Scotland and Wales and increasing the visibility of Belfast Exposed's curatorial and partnership capacity. This work reinforced the organisation's reputation as a trusted partner for major cultural initiatives and cross-regional collaboration.

Belfast Exposed continued to develop its research and learning partnerships, notably through collaboration with Ulster University (UU) and Choice Research, supporting knowledge exchange, critical inquiry and the integration of research into practice. These partnerships enhanced the organisation's ability to evidence impact, reflect on practice and contribute to wider discourse around photography, wellbeing, participation and social value.

Engagement with professional networks remained a priority. Belfast Exposed was an active member of the Irish Photo Network, strengthening all-island connections and supporting professional development opportunities for photographers. Participation in the Socially Engaged Photography Network (SEPN) and the Creative Connections Network further embedded Belfast Exposed within communities of practice focused on socially engaged, participatory and ethically grounded photographic work. These networks supported peer learning, shared standards and collaboration across disciplines and geographies.

Internally, organisational development focused on strengthening governance, refining policies and supporting staff development to meet the increasing scale and complexity of the organisation's work. Investment in planning, evaluation and partnership management ensured that Belfast Exposed remained responsive, accountable and strategically aligned with its charitable objectives.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 18 December 2025 and signed on behalf of the board of trustees by:



[C E Doran \(Dec 19, 2025 14:02:41 GMT\)](#)

CE Doran
Trustee

Belfast Exposed Photography

Company Limited by Guarantee

Independent Auditor's Report to the Members of Belfast Exposed Photography

Year ended 31 March 2025

Opinion

We have audited the financial statements of Belfast Exposed Photography (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of 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 charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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.

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.

Belfast Exposed Photography

Company Limited by Guarantee

Independent Auditor's Report to the Members of Belfast Exposed Photography *(continued)*

Year ended 31 March 2025

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. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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 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 directors' report and from the requirement to prepare a strategic report.

Belfast Exposed Photography

Company Limited by Guarantee

Independent Auditor's Report to the Members of Belfast Exposed Photography *(continued)*

Year ended 31 March 2025

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes 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 charity 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.

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:

We obtained an understanding of the legal and regulatory framework applicable to the Company through enquiry of management, industry research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the Company - Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 control cycles in place and enquiry of management.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

Belfast Exposed Photography

Company Limited by Guarantee

Independent Auditor's Report to the Members of Belfast Exposed Photography (continued)

Year ended 31 March 2025

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Michael flannigan

[Michael flannigan \(Dec 19, 2025 10:19:53 GMT\)](#)

Michael Flannigan (Senior Statutory Auditor)

For and on behalf of
FEB Chartered Accountants
Chartered accountants & statutory auditor

Linenhall Exchange
1st Floor,
26 Linenhall Street
Belfast
Northern Ireland
BT2 8BG

18 December 2025

Belfast Exposed Photography

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		2025	2025	2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments				
Donations and legacies	5	–	286,145	286,145
Other trading activities	6	119,496	17,767	137,263
Investment income	7	12	–	12
Total income		<u>119,508</u>	<u>303,912</u>	<u>423,420</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	8	39,199	166,629	205,828
Costs of other trading activities	9	28,116	76,250	104,367
Expenditure on charitable activities	10	52,130	61,135	113,263
Total expenditure		<u>119,445</u>	<u>304,014</u>	<u>435,773</u>
Net expenditure and net movement in funds		<u>63</u>	<u>(102)</u>	<u>(38)</u>
Reconciliation of funds				
Total funds brought forward		6,770	71,257	78,027
Total funds carried forward		<u>6,833</u>	<u>71,155</u>	<u>77,988</u>

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

The notes on pages 18 to 25 form part of these financial statements.

Belfast Exposed Photography

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	15		31,620	40,785
Current assets				
Stocks	16	17,990		20,062
Debtors	17	35,854		33,170
Cash at bank and in hand		14,167		7,517
		<u>68,011</u>		<u>60,749</u>
Creditors: amounts falling due within one year	18	<u>21,642</u>		<u>23,507</u>
Net current assets			<u>46,369</u>	<u>37,242</u>
Total assets less current liabilities			<u>77,989</u>	<u>78,027</u>
Net assets			<u>77,989</u>	<u>78,027</u>
Funds of the charity				
Restricted funds			71,155	71,257
Unrestricted funds			6,833	6,771
Total charity funds	21		<u>77,988</u>	<u>78,028</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 18 December 2025, and are signed on behalf of the board by:



[C E Doran \(Dec 19, 2025 14:02:41 GMT\)](#)

CE Doran
Trustee

The notes on pages 18 to 25 form part of these financial statements.

Belfast Exposed Photography

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is The Exchange Place, 23 Donegall Street, Belfast, BT1 2FF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

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

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

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

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Belfast Exposed Photography

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Belfast Exposed Photography

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & fittings	-	10-25% straight line
Equipment	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

This is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Belfast Exposed Photography

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies

	Restricted Funds £	Total Funds 2025 £	Restricted Funds £	Total Funds 2024 £
Grants				
Arts Council NI Annual	162,238	162,238	174,103	174,103
Belfast City Council	22,260	22,260	31,125	31,125
Other grants receivable	96,647	96,647	74,584	74,584
Sponsorship				
Sponsorship	5,000	5,000	469	469
	<u>286,145</u>	<u>286,145</u>	<u>280,281</u>	<u>280,281</u>

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Photographic and project receipts	119,496	–	119,496
Conference Income	–	17,767	17,767
	<u>119,496</u>	<u>17,767</u>	<u>137,263</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Photographic and project receipts	113,856	–	113,856
Conference Income	–	6,547	6,547
	<u>113,856</u>	<u>6,547</u>	<u>120,403</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>12</u>	<u>12</u>	<u>13</u>	<u>13</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Premises costs	2,521	22,687	25,208
Programme delivery costs	36,678	143,942	180,620
	<u>39,199</u>	<u>166,629</u>	<u>205,828</u>

Belfast Exposed Photography

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Costs of raising donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Premises costs	2,085	18,768	20,853
Programme delivery costs	56,091	153,178	209,269
	<u>58,176</u>	<u>171,946</u>	<u>230,122</u>

9. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Wages & salaries	26,078	70,722	96,800
Employer's NIC	2,038	5,528	7,567
	<u>28,116</u>	<u>76,250</u>	<u>104,367</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Wages & salaries	–	83,784	83,784
Employer's NIC	1,862	3,686	5,547
	<u>1,862</u>	<u>87,470</u>	<u>89,331</u>

10. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2025 £	Total fund 2024 £
Governance costs	113,263	113,263	116,320

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	9,165	23,255

12. Auditors remuneration

	2025 £	2024 £
Fees payable for the audit of the financial statements	3,600	3,600

Belfast Exposed Photography

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	232,937	219,151
Social security costs	17,108	15,255
Employer contributions to pension plans	4,873	4,212
	<u>254,918</u>	<u>238,618</u>

The average head count of employees during the year was 8 (2024: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	<u>8</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2024 and 31 March 2025	<u>297,390</u>	<u>281,718</u>	<u>579,108</u>
Depreciation			
At 1 April 2024	285,616	252,707	538,323
Charge for the year	<u>1,912</u>	<u>7,253</u>	<u>9,165</u>
At 31 March 2025	<u>287,528</u>	<u>259,960</u>	<u>547,488</u>
Carrying amount			
At 31 March 2025	<u>9,862</u>	<u>21,758</u>	<u>31,620</u>
At 31 March 2024	<u>11,774</u>	<u>29,011</u>	<u>40,785</u>

16. Stocks

	2025	2024
	£	£
Raw materials and consumables	<u>17,990</u>	<u>20,062</u>

Belfast Exposed Photography

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

17. Debtors

	2025	2024
	£	£
Trade debtors	17,763	12,306
Prepayments and accrued income	2,849	2,156
Other debtors	15,242	18,708
	<u>35,854</u>	<u>33,170</u>

18. Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	1,102	1,219
Trade creditors	8,939	5,763
Accruals and deferred income	5,712	15,543
Social security and other taxes	4,788	–
Other creditors	1,101	982
	<u>21,642</u>	<u>23,507</u>

19. Deferred income

	2025	2024
	£	£
At 1 April 2024	12,162	24,452
Amount released to income	(9,830)	(12,289)
At 31 March 2025	<u>2,332</u>	<u>12,163</u>

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,873 (2024: £4,212).

Belfast Exposed Photography

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Unrestricted funds	<u>6,770</u>	<u>119,508</u>	<u>(119,445)</u>	<u>6,833</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Unrestricted funds	<u>3,633</u>	<u>113,869</u>	<u>(110,731)</u>	<u>6,771</u>

Restricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Restricted funds	<u>71,257</u>	<u>303,912</u>	<u>(304,014)</u>	<u>71,155</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Restricted funds	<u>109,470</u>	<u>286,828</u>	<u>(325,041)</u>	<u>71,257</u>

Belfast Exposed Photography

Northern Ireland - Charity number 104973

Accounts

**Belfast Exposed Photography
Company Limited by Guarantee
Financial Statements
31 March 2024**

FEB CHARTERED ACCOUNTANTS

Chartered accountants & statutory auditor

Linenhall Exchange

1st Floor,

26 Linenhall Street

Belfast

Northern Ireland

BT2 8BG

Belfast Exposed Photography

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	8
Statement of financial activities (including income and expenditure account)	12
Statement of financial position	13
Notes to the financial statements	14

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

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

Reference and administrative details

Registered charity name Belfast Exposed Photography

Charity registration number 104973

Company registration number NI041605

Principal office and registered office The Exchange Place
23 Donegall Street
Belfast
BT1 2FF

The trustees

CE Doran	
Mr A Leonard	(Resigned 26 March 2024)
Miss A Early	(Resigned 1 September 2024)
Ms M Harte	
Mr C Heath	
Mr A M Jones	(Resigned 19 February 2024)
Ms S Chakravarti	(Appointed 16 April 2023)
Mrs S Beatty	(Appointed 16 April 2023)
Ms H Morris- Cafiero	
Mr T Corr	(Resigned 17 April 2023)

Auditor FEB Chartered Accountants
Chartered accountants & statutory auditor
Linenhall Exchange
1st Floor,
26 Linenhall Street
Belfast
Northern Ireland
BT2 8BG

Bankers Danske Bank Limited
8/9 Donegall Square North
Belfast
BT1 5GJ

Solicitors Millar McCall & Wylie
370-374 Upper Newtownards Road
Belfast
BT4 3EY

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Trustees report

As trustees of Belfast Exposed, we are delighted to present this annual report, outlining the remarkable achievements and impactful work undertaken by the organisation from April 2023 to March 2024. Throughout this period, Belfast Exposed has continued to flourish as Northern Ireland's foremost photography organisation, delivering creative and inclusive programmes that empower individuals, build stronger community connections, and address vital societal challenges. This year has exemplified growth, resilience, and an unwavering dedication to utilising photography as a transformative force for positive change.

Belfast Exposed remains steadfast in its mission to promote photography as a tool for empowerment, social change, and inclusivity. The organisation believes in the transformative power of photography, which serves as both a medium for personal expression and a catalyst for collective transformation. By creating accessible and high-quality opportunities, Belfast Exposed ensures that people from all walks of life can engage with the photographic arts, fostering creativity, dialogue, and understanding.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements over the year

The past year has been rich with achievements that underscore Belfast Exposed's impact on individuals and communities. Between April 1 2023 and March 31 2024, Belfast Exposed curated a series of compelling exhibitions that showcased a diverse array of photographic works, engaging both local and international audiences. The programme commenced with the Jerwood/Photoworks Awards 4 Touring Exhibition, running from April 6 to May 20 2023. This exhibition featured innovative works from emerging artists, reflecting contemporary themes and practices in photography. Concurrently, from April 6 to May 20, 2023, the gallery presented "A Door, a Picture Frame and the Number 52," an exhibition that invited viewers to explore narrative and abstraction through a unique photographic lens. In May 2023, "BANSHEE" was showcased from May 11 to May 20, offering a profound exploration of cultural myths and their contemporary resonances.

June 2023 featured the Alain Le Garsmeur Retrospective, running from June 1 to July 22. This exhibition provided a comprehensive look at the esteemed photographer's work, highlighting his contributions to documentary photography. Simultaneously, from June 1 to July 22, 2023, "Else Time," the Ulster University MFA Photography Exhibition, showcased emerging talents, offering fresh perspectives and innovative approaches to the medium. In August, Belfast Exposed presented "Portrait of Humanity Vol. 5" from August 3 to September 23, 2023, celebrating the diversity and unity of human experiences through powerful imagery. Alongside this, "Showcase: Coronation Generation 2023" was displayed from August 4 to August 25, highlighting the creative expressions of a new generation of photographers.

The autumn season featured "Not Surrendering," exhibited from October 5 to November 4, 2023, delving into themes of resilience and identity. In November, "Type 1 Through the Lens," in partnership with Diabetes UK Northern Ireland, was showcased from November 14 to November 18, 2023, raising awareness about diabetes through personal photographic narratives. The year concluded with "The Big Christmas Photo Sale 2023," running from November 21, 2023, to January 13, 2024, offering the public an opportunity to acquire unique photographic works. In December, "Seeing Through a Different Lens" was exhibited from December 7, 2023, to January 13, 2024, presenting diverse perspectives and challenging conventional viewpoints.

The programme continued into the new year with "Now & Then - 40 Years of Belfast Exposed," from February 1 to March 23, 2024, celebrating the gallery's four-decade legacy in promoting photographic arts. Concurrently, "Navigating Queer Landscapes" was on display from February 6 to March 30, 2024, exploring LGBTQ+ narratives and spaces through photography. In March, "Memorial UnMemorial" was exhibited from March 7 to March 23, 2024, offering a poignant reflection on memory and commemoration. This exhibition attracted significant media interest and was featured on BBC News.

Simultaneously, "Our Archive: 40 Years of Belfast Exposed," running from March 7 to June 1, 2024, provided an in-depth look into the gallery's extensive archival collections, highlighting its enduring impact on the photographic landscape. These exhibitions collectively underscored Belfast Exposed's commitment to fostering artistic expression, cultural dialogue, and community engagement through the medium of photography. This exhibition attracted 4,000 on the launch night.

The gallery served as a vibrant hub, with audiences in excess of 60,000. These exhibitions were more than just displays of art; they provided platforms for dialogue and reflection. That included public events and talks. Notable highlights included "Resilience in Focus," which highlighted Northern Ireland's political and social evolution, and "The Lens of Neurodiversity," an inspiring collaboration with Lorraine Tuck that highlighted the lived experiences of families navigating autism and intellectual disabilities. Through these events, we received enthusiastic feedback attesting to the accessibility and relevance of the showcased works.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Beyond the gallery walls, Belfast Exposed delivered over 5,000 therapeutic photography workshops delivered to 150 groups to 1150 individuals. These initiatives prioritised mental health, engaging diverse groups such as older adults, trauma survivors, and individuals facing social isolation. Projects like "Connecting Lives: Women of Ballybeen and Falls United" exemplified the organisation's dedication to fostering cross-community relationships and reducing loneliness. Meanwhile, "Creative Memory Workshops" supported individuals with Alzheimer's, using photography to preserve memories and enhance well-being. The impact of these programmes was profound, with 85% of participants reporting significant improvements in mental health, confidence, and social connections.

Community engagement continued to be a cornerstone of Belfast Exposed's work. Over 1,150 individuals from diverse backgrounds participated in mental health and community programmes. Many of these programmes were cross-community, building bridges of understanding through collaborative workshops and exhibitions. The organisation also extended its reach to rural areas, ensuring underserved communities could access the benefits of photography.

The Belfast Exposed Archive remains a vital resource, preserving Northern Ireland's photographic history. This year, efforts to expand and digitise the archive gained momentum, ensuring its continued accessibility for future generations. Additionally, plans were set in motion for a semi-permanent conflict exhibition, designed to showcase Belfast's stories while supporting cultural tourism initiatives.

Training programmes

Belfast Exposed's training programmes are an essential part of its mission to empower individuals and build skills through photography. The organisation offers a range of training opportunities tailored to suit various needs, from beginners exploring photography for the first time to advanced practitioners honing their craft. Over the past year, training programmes focused on technical proficiency, creative development, and professional opportunities, ensuring accessibility for all participants.

The Futures Programme has been a standout success, mentoring 20 emerging photographers and equipping them with the skills and confidence to embark on professional careers. Participants gained hands-on experience through workshops, mentorship, and portfolio reviews, culminating in opportunities to showcase their work in public exhibitions. Additionally, Belfast Exposed delivered over 50 training workshops to schools, universities, and community groups, engaging more than 1,000 participants. These workshops introduced the fundamentals of photography, explored storytelling techniques, and demonstrated the potential of photography as a tool for advocacy and expression.

Many of these training programmes also addressed cross-cutting themes, such as mental health and social cohesion. For example, specialised workshops provided participants with therapeutic tools to navigate personal challenges and build resilience. Others fostered dialogue and collaboration among diverse communities, demonstrating the power of photography to bridge divides and promote understanding.

The training programmes are supported by a dedicated team of professionals who bring a wealth of expertise and passion to their work. Their efforts have ensured that Belfast Exposed's training initiatives remain a vital and transformative part of the organisation's impact, contributing to the development of a thriving photographic community in Northern Ireland.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Healing through photography conference

In April 2024, Belfast Exposed hosted the highly anticipated Healing Through Photography conference, which brought together artists, mental health practitioners, and community leaders to explore the transformative power of photography as a tool for healing and social change. This event highlighted the organisation's commitment to addressing mental health challenges through innovative approaches to art and engagement.

The conference featured keynote speeches from renowned mental health experts and photographers who shared insights into how visual storytelling can aid in mental well-being. Panel discussions delved into the intersection of creativity and therapy, showcasing real-life examples of how photography has been used to foster resilience, reduce isolation, and support recovery. Workshops provided participants with practical tools and techniques for incorporating photography into therapeutic practices, fostering both dialogue and skill-building.

The event was attended by over 200 delegates, including healthcare professionals, artists, and community representatives. Feedback from attendees was overwhelmingly positive, with many praising the conference for its thought-provoking content and practical applications. This landmark event further cemented Belfast Exposed's reputation as a leader in harnessing the arts for social impact and healing. Further to the conference both the Engagement Manager and Engagement Manager undertook a Postgraduate Degree in therapeutic photography at the Robert Gordon University. This has led to significant skills development and has elevated Belfast Exposed to have specialist in the field of therapeutic photography.

Dormant accounts fund award

In a significant achievement, Belfast Exposed was successfully awarded £100,000 funding from the Dormant Accounts Fund for a three-year period. This funding has been instrumental in enabling the organisation to expand its reach and enhance its core operations. The award has supported the delivery of innovative programmes that focus on mental health, cross-community engagement, and skill-building through photography. Additionally, the funding has facilitated the digitisation of archival resources, ensuring their preservation and accessibility for future generations. The Dormant Accounts Fund has also enabled Belfast Exposed to invest in staff training and development, strengthening the organisation's capacity to deliver impactful and sustainable initiatives across Northern Ireland.

Looking ahead

As Belfast Exposed looks to the future, several key priorities have been identified. Expanding mental health initiatives remains at the forefront, with plans to scale therapeutic photography projects to reach even more communities. The launch of a semi-permanent conflict exhibition aims to attract an additional 5,000 visitors annually, further enhancing cultural tourism. Partnerships with organisations like Diabetes UK will address the intersection of mental and physical health, while continued environmental efforts will integrate sustainable practices across operations.

Gratitude and closing thoughts

The trustees express their deepest gratitude to the staff, volunteers, funders, and participants whose dedication and support have been instrumental to Belfast Exposed's success. This year has been one of remarkable achievements and meaningful impact, affirming the organisation's role as a vital force for positive change in Northern Ireland. As we look to the year ahead, we remain committed to growth, innovation, and the empowerment of communities through the power of photography.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Trustees' responsibilities statement

The trustees, who are also directors for the purposes 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

The trustees' annual report was approved on 12 December 2024 and signed on behalf of the board of trustees by:



[Ciaran Elizabeth Doran \(Dec 17, 2024 14:45 GMT\)](#)

CE Doran
Trustee

Belfast Exposed Photography

Company Limited by Guarantee

Independent Auditor's Report to the Members of Belfast Exposed Photography

Year ended 31 March 2024

Opinion

We have audited the financial statements of Belfast Exposed Photography (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of 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 charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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.

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.

Belfast Exposed Photography

Company Limited by Guarantee

Independent Auditor's Report to the Members of Belfast Exposed Photography *(continued)*

Year ended 31 March 2024

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. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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 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 directors' report and from the requirement to prepare a strategic report.

Belfast Exposed Photography

Company Limited by Guarantee

Independent Auditor's Report to the Members of Belfast Exposed Photography *(continued)*

Year ended 31 March 2024

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes 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 charity 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.

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:

We obtained an understanding of the legal and regulatory framework applicable to the Company through enquiry of management, industry research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the Company - Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 control cycles in place and enquiry of management.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

Belfast Exposed Photography

Company Limited by Guarantee

Independent Auditor's Report to the Members of Belfast Exposed Photography (continued)

Year ended 31 March 2024

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.


[Michael flannigan \(Dec 17, 2024 21:33 GMT\)](#)

Michael Flannigan (Senior Statutory Auditor)

For and on behalf of
FEB Chartered Accountants
Chartered accountants & statutory auditor

Linenhall Exchange
1st Floor,
26 Linenhall Street
Belfast
Northern Ireland
BT2 8BG

12 December 2024

Belfast Exposed Photography

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	–	280,281	280,281	316,575
Other trading activities	6	113,856	6,547	120,403	113,610
Investment income	7	13	–	13	15
Total income		<u>113,869</u>	<u>286,828</u>	<u>400,697</u>	<u>430,200</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	58,176	171,946	230,122	191,294
Costs of other trading activities	9	1,862	87,470	89,331	100,385
Expenditure on charitable activities	10	50,693	65,625	116,320	137,056
Total expenditure		<u>110,731</u>	<u>325,041</u>	<u>435,773</u>	<u>428,735</u>
Net (expenditure)/income and net movement in funds		<u>3,138</u>	<u>(38,213)</u>	<u>(35,076)</u>	<u>1,465</u>

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

The notes on pages 14 to 21 form part of these financial statements.

Belfast Exposed Photography

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	£	2023 £
Fixed assets				
Tangible fixed assets	15		40,785	64,040
Current assets				
Stocks	16	20,062		21,723
Debtors	17	33,170		30,252
Cash at bank and in hand		7,517		77,143
		60,749		129,118
Creditors: amounts falling due within one year	18	23,507		80,055
Net current assets			37,242	49,063
Total assets less current liabilities			78,027	113,103
Net assets			78,027	113,103
Funds of the charity				
Restricted funds			71,257	109,470
Unrestricted funds			6,771	3,633
Total charity funds	21		78,028	113,103

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

These financial statements were approved by the board of trustees and authorised for issue on 12 December 2024, and are signed on behalf of the board by:


[Ciaran Elizabeth Doran \(Dec 17, 2024 14:45 GMT\)](#)

CE Doran
Trustee

The notes on pages 14 to 21 form part of these financial statements.

Belfast Exposed Photography

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is The Exchange Place, 23 Donegall Street, Belfast, BT1 2FF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

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

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

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

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Belfast Exposed Photography

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Belfast Exposed Photography

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & fittings	-	10-25% straight line
Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

This is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Belfast Exposed Photography

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies

	Restricted Funds £	Total Funds 2024 £	Restricted Funds £	Total Funds 2023 £
Grants				
Arts Council NI Annual	174,103	174,103	180,850	180,850
Belfast City Council	31,125	31,125	29,700	29,700
Other grants receivable	74,584	74,584	105,825	105,825
Sponsorship				
Sponsorship	469	469	200	200
	<u>280,281</u>	<u>280,281</u>	<u>316,575</u>	<u>316,575</u>

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Photographic and project receipts	113,856	–	113,856
Conference Income	–	6,547	6,547
	<u>113,856</u>	<u>6,547</u>	<u>120,403</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Photographic and project receipts	113,610	–	113,610
Conference Income	–	–	–
	<u>113,610</u>	<u>–</u>	<u>113,610</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	13	13	15	15
	<u>13</u>	<u>13</u>	<u>15</u>	<u>15</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Premises costs	12,085	18,768	30,853
Programme delivery costs	46,091	153,178	199,269
	<u>58,176</u>	<u>171,946</u>	<u>230,122</u>

Belfast Exposed Photography

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

8. Costs of raising donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Premises costs	2,210	19,889	22,098
Programme delivery costs	38,456	130,740	169,196
	<u>40,666</u>	<u>150,629</u>	<u>191,294</u>

9. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Wages & salaries	–	83,784	83,784
Employer's NIC	1,862	3,686	5,547
	<u>1,862</u>	<u>87,470</u>	<u>89,331</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Wages & salaries	16,399	78,125	94,524
Employer's NIC	1,722	4,139	5,861
	<u>18,121</u>	<u>82,264</u>	<u>100,385</u>

10. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2024 £	Total fund 2023 £
Governance costs	116,320	116,320	137,056

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>23,255</u>	<u>25,604</u>

12. Auditors remuneration

	2024 £	2023 £
Fees payable for the audit of the financial statements	<u>3,600</u>	<u>3,420</u>

Belfast Exposed Photography

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	219,151	200,532
Social security costs	15,255	11,652
Employer contributions to pension plans	4,212	3,786
	<u>238,618</u>	<u>215,970</u>

The average head count of employees during the year was 8 (2023: 11). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	<u>8</u>	<u>11</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2023 and 31 March 2024	<u>297,390</u>	<u>281,718</u>	<u>579,108</u>
Depreciation			
At 1 April 2023	283,704	231,364	515,068
Charge for the year	<u>1,912</u>	<u>21,343</u>	<u>23,255</u>
At 31 March 2024	<u>285,616</u>	<u>252,707</u>	<u>538,323</u>
Carrying amount			
At 31 March 2024	<u>11,774</u>	<u>29,011</u>	<u>40,785</u>
At 31 March 2023	<u>13,686</u>	<u>50,354</u>	<u>64,040</u>

16. Stocks

	2024	2023
	£	£
Raw materials and consumables	<u>20,062</u>	<u>21,723</u>

Belfast Exposed Photography

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

17. Debtors

	2024	2023
	£	£
Trade debtors	12,306	18,146
Prepayments and accrued income	2,156	1,394
Other debtors	18,708	10,712
	<u>33,170</u>	<u>30,252</u>

18. Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	1,219	877
Trade creditors	5,763	27,849
Accruals and deferred income	15,543	50,428
Other creditors	982	901
	<u>23,507</u>	<u>80,055</u>

19. Deferred income

	2024	2023
	£	£
At 1 April 2023	24,452	40,313
Amount released to income	(12,289)	(15,861)
At 31 March 2024	<u>12,163</u>	<u>24,452</u>

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,212 (2023: £3,786).

Belfast Exposed Photography

Northern Ireland - Charity number 104973

Annual report

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

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

Reference and administrative details

Registered charity name Belfast Exposed Photography

Charity registration number 104973

Company registration number NI041605

Principal office and registered office The Exchange Place
23 Donegall Street
Belfast
BT1 2FF

The trustees

CE Doran	
Mr A Leonard	(Resigned 26 March 2024)
Miss A Early	(Resigned 1 September 2024)
Ms M Harte	
Mr C Heath	
Mr A M Jones	(Resigned 19 February 2024)
Ms S Chakravarti	(Appointed 16 April 2023)
Mrs S Beatty	(Appointed 16 April 2023)
Ms H Morris- Cafiero	
Mr T Corr	(Resigned 17 April 2023)

Auditor FEB Chartered Accountants
Chartered accountants & statutory auditor
Linenhall Exchange
1st Floor,
26 Linenhall Street
Belfast
Northern Ireland
BT2 8BG

Bankers Danske Bank Limited
8/9 Donegall Square North
Belfast
BT1 5GJ

Solicitors Millar McCall & Wylie
370-374 Upper Newtownards Road
Belfast
BT4 3EY

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Trustees report

As trustees of Belfast Exposed, we are delighted to present this annual report, outlining the remarkable achievements and impactful work undertaken by the organisation from April 2023 to March 2024. Throughout this period, Belfast Exposed has continued to flourish as Northern Ireland's foremost photography organisation, delivering creative and inclusive programmes that empower individuals, build stronger community connections, and address vital societal challenges. This year has exemplified growth, resilience, and an unwavering dedication to utilising photography as a transformative force for positive change.

Belfast Exposed remains steadfast in its mission to promote photography as a tool for empowerment, social change, and inclusivity. The organisation believes in the transformative power of photography, which serves as both a medium for personal expression and a catalyst for collective transformation. By creating accessible and high-quality opportunities, Belfast Exposed ensures that people from all walks of life can engage with the photographic arts, fostering creativity, dialogue, and understanding.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements over the year

The past year has been rich with achievements that underscore Belfast Exposed's impact on individuals and communities. Between April 1 2023 and March 31 2024, Belfast Exposed curated a series of compelling exhibitions that showcased a diverse array of photographic works, engaging both local and international audiences. The programme commenced with the Jerwood/Photoworks Awards 4 Touring Exhibition, running from April 6 to May 20 2023. This exhibition featured innovative works from emerging artists, reflecting contemporary themes and practices in photography. Concurrently, from April 6 to May 20, 2023, the gallery presented "A Door, a Picture Frame and the Number 52," an exhibition that invited viewers to explore narrative and abstraction through a unique photographic lens. In May 2023, "BANSHEE" was showcased from May 11 to May 20, offering a profound exploration of cultural myths and their contemporary resonances.

June 2023 featured the Alain Le Garsmeur Retrospective, running from June 1 to July 22. This exhibition provided a comprehensive look at the esteemed photographer's work, highlighting his contributions to documentary photography. Simultaneously, from June 1 to July 22, 2023, "Else Time," the Ulster University MFA Photography Exhibition, showcased emerging talents, offering fresh perspectives and innovative approaches to the medium. In August, Belfast Exposed presented "Portrait of Humanity Vol. 5" from August 3 to September 23, 2023, celebrating the diversity and unity of human experiences through powerful imagery. Alongside this, "Showcase: Coronation Generation 2023" was displayed from August 4 to August 25, highlighting the creative expressions of a new generation of photographers.

The autumn season featured "Not Surrendering," exhibited from October 5 to November 4, 2023, delving into themes of resilience and identity. In November, "Type 1 Through the Lens," in partnership with Diabetes UK Northern Ireland, was showcased from November 14 to November 18, 2023, raising awareness about diabetes through personal photographic narratives. The year concluded with "The Big Christmas Photo Sale 2023," running from November 21, 2023, to January 13, 2024, offering the public an opportunity to acquire unique photographic works. In December, "Seeing Through a Different Lens" was exhibited from December 7, 2023, to January 13, 2024, presenting diverse perspectives and challenging conventional viewpoints.

The programme continued into the new year with "Now & Then - 40 Years of Belfast Exposed," from February 1 to March 23, 2024, celebrating the gallery's four-decade legacy in promoting photographic arts. Concurrently, "Navigating Queer Landscapes" was on display from February 6 to March 30, 2024, exploring LGBTQ+ narratives and spaces through photography. In March, "Memorial UnMemorial" was exhibited from March 7 to March 23, 2024, offering a poignant reflection on memory and commemoration. This exhibition attracted significant media interest and was featured on BBC News.

Simultaneously, "Our Archive: 40 Years of Belfast Exposed," running from March 7 to June 1, 2024, provided an in-depth look into the gallery's extensive archival collections, highlighting its enduring impact on the photographic landscape. These exhibitions collectively underscored Belfast Exposed's commitment to fostering artistic expression, cultural dialogue, and community engagement through the medium of photography. This exhibition attracted 4,000 on the launch night.

The gallery served as a vibrant hub, with audiences in excess of 60,000. These exhibitions were more than just displays of art; they provided platforms for dialogue and reflection. That included public events and talks. Notable highlights included "Resilience in Focus," which highlighted Northern Ireland's political and social evolution, and "The Lens of Neurodiversity," an inspiring collaboration with Lorraine Tuck that highlighted the lived experiences of families navigating autism and intellectual disabilities. Through these events, we received enthusiastic feedback attesting to the accessibility and relevance of the showcased works.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Beyond the gallery walls, Belfast Exposed delivered over 5,000 therapeutic photography workshops delivered to 150 groups to 1150 individuals. These initiatives prioritised mental health, engaging diverse groups such as older adults, trauma survivors, and individuals facing social isolation. Projects like "Connecting Lives: Women of Ballybeen and Falls United" exemplified the organisation's dedication to fostering cross-community relationships and reducing loneliness. Meanwhile, "Creative Memory Workshops" supported individuals with Alzheimer's, using photography to preserve memories and enhance well-being. The impact of these programmes was profound, with 85% of participants reporting significant improvements in mental health, confidence, and social connections.

Community engagement continued to be a cornerstone of Belfast Exposed's work. Over 1,150 individuals from diverse backgrounds participated in mental health and community programmes. Many of these programmes were cross-community, building bridges of understanding through collaborative workshops and exhibitions. The organisation also extended its reach to rural areas, ensuring underserved communities could access the benefits of photography.

The Belfast Exposed Archive remains a vital resource, preserving Northern Ireland's photographic history. This year, efforts to expand and digitise the archive gained momentum, ensuring its continued accessibility for future generations. Additionally, plans were set in motion for a semi-permanent conflict exhibition, designed to showcase Belfast's stories while supporting cultural tourism initiatives.

Training programmes

Belfast Exposed's training programmes are an essential part of its mission to empower individuals and build skills through photography. The organisation offers a range of training opportunities tailored to suit various needs, from beginners exploring photography for the first time to advanced practitioners honing their craft. Over the past year, training programmes focused on technical proficiency, creative development, and professional opportunities, ensuring accessibility for all participants.

The Futures Programme has been a standout success, mentoring 20 emerging photographers and equipping them with the skills and confidence to embark on professional careers. Participants gained hands-on experience through workshops, mentorship, and portfolio reviews, culminating in opportunities to showcase their work in public exhibitions. Additionally, Belfast Exposed delivered over 50 training workshops to schools, universities, and community groups, engaging more than 1,000 participants. These workshops introduced the fundamentals of photography, explored storytelling techniques, and demonstrated the potential of photography as a tool for advocacy and expression.

Many of these training programmes also addressed cross-cutting themes, such as mental health and social cohesion. For example, specialised workshops provided participants with therapeutic tools to navigate personal challenges and build resilience. Others fostered dialogue and collaboration among diverse communities, demonstrating the power of photography to bridge divides and promote understanding.

The training programmes are supported by a dedicated team of professionals who bring a wealth of expertise and passion to their work. Their efforts have ensured that Belfast Exposed's training initiatives remain a vital and transformative part of the organisation's impact, contributing to the development of a thriving photographic community in Northern Ireland.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Healing through photography conference

In April 2024, Belfast Exposed hosted the highly anticipated Healing Through Photography conference, which brought together artists, mental health practitioners, and community leaders to explore the transformative power of photography as a tool for healing and social change. This event highlighted the organisation's commitment to addressing mental health challenges through innovative approaches to art and engagement.

The conference featured keynote speeches from renowned mental health experts and photographers who shared insights into how visual storytelling can aid in mental well-being. Panel discussions delved into the intersection of creativity and therapy, showcasing real-life examples of how photography has been used to foster resilience, reduce isolation, and support recovery. Workshops provided participants with practical tools and techniques for incorporating photography into therapeutic practices, fostering both dialogue and skill-building.

The event was attended by over 200 delegates, including healthcare professionals, artists, and community representatives. Feedback from attendees was overwhelmingly positive, with many praising the conference for its thought-provoking content and practical applications. This landmark event further cemented Belfast Exposed's reputation as a leader in harnessing the arts for social impact and healing. Further to the conference both the Engagement Manager and Engagement Manager undertook a Postgraduate Degree in therapeutic photography at the Robert Gordon University. This has led to significant skills development and has elevated Belfast Exposed to have specialist in the field of therapeutic photography.

Dormant accounts fund award

In a significant achievement, Belfast Exposed was successfully awarded £100,000 funding from the Dormant Accounts Fund for a three-year period. This funding has been instrumental in enabling the organisation to expand its reach and enhance its core operations. The award has supported the delivery of innovative programmes that focus on mental health, cross-community engagement, and skill-building through photography. Additionally, the funding has facilitated the digitisation of archival resources, ensuring their preservation and accessibility for future generations. The Dormant Accounts Fund has also enabled Belfast Exposed to invest in staff training and development, strengthening the organisation's capacity to deliver impactful and sustainable initiatives across Northern Ireland.

Looking ahead

As Belfast Exposed looks to the future, several key priorities have been identified. Expanding mental health initiatives remains at the forefront, with plans to scale therapeutic photography projects to reach even more communities. The launch of a semi-permanent conflict exhibition aims to attract an additional 5,000 visitors annually, further enhancing cultural tourism. Partnerships with organisations like Diabetes UK will address the intersection of mental and physical health, while continued environmental efforts will integrate sustainable practices across operations.

Gratitude and closing thoughts

The trustees express their deepest gratitude to the staff, volunteers, funders, and participants whose dedication and support have been instrumental to Belfast Exposed's success. This year has been one of remarkable achievements and meaningful impact, affirming the organisation's role as a vital force for positive change in Northern Ireland. As we look to the year ahead, we remain committed to growth, innovation, and the empowerment of communities through the power of photography.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Trustees' responsibilities statement

The trustees, who are also directors for the purposes 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

The trustees' annual report was approved on 12 December 2024 and signed on behalf of the board of trustees by:



Ciaran Elizabeth Doran (Dec 17, 2024 14:45 GMT)

CE Doran
Trustee

Belfast Exposed Photography

Northern Ireland - Charity number 104973

Annual return

Belfast Exposed Photography

Company Limited by Guarantee

Independent Auditor's Report to the Members of Belfast Exposed Photography

Year ended 31 March 2024

Opinion

We have audited the financial statements of Belfast Exposed Photography (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of 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 charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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.

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.

Belfast Exposed Photography

Company Limited by Guarantee

Independent Auditor's Report to the Members of Belfast Exposed Photography *(continued)*

Year ended 31 March 2024

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. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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 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 directors' report and from the requirement to prepare a strategic report.

Belfast Exposed Photography

Company Limited by Guarantee

Independent Auditor's Report to the Members of Belfast Exposed Photography *(continued)*

Year ended 31 March 2024

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes 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 charity 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.

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:

We obtained an understanding of the legal and regulatory framework applicable to the Company through enquiry of management, industry research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the Company - Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 control cycles in place and enquiry of management.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

Belfast Exposed Photography

Company Limited by Guarantee

Independent Auditor's Report to the Members of Belfast Exposed Photography (continued)

Year ended 31 March 2024

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Michael flannigan

Michael flannigan (Dec 17, 2024 21:33 GMT)

Michael Flannigan (Senior Statutory Auditor)

For and on behalf of
FEB Chartered Accountants
Chartered accountants & statutory auditor

Linenhall Exchange
1st Floor,
26 Linenhall Street
Belfast
Northern Ireland
BT2 8BG

12 December 2024

Belfast Exposed Photography

Northern Ireland - Charity number 104973

Accounts

COMPANY REGISTRATION NUMBER: NI041605
CHARITY REGISTRATION NUMBER: 104973

**Belfast Exposed Photography
Company Limited by Guarantee
Financial Statements
31 March 2023**

FEB CHARTERED ACCOUNTANTS
Chartered accountants & statutory auditor
Linenhall Exchange
1st Floor,
26 Linenhall Street
Belfast
Northern Ireland
BT2 8BG

Belfast Exposed Photography

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	19
Statement of financial activities (including income and expenditure account)	23
Statement of financial position	24
Notes to the financial statements	25

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

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

Reference and administrative details

Registered charity name Belfast Exposed Photography

Charity registration number 104973

Company registration number NI041605

Principal office and registered office The Exchange Place
23 Donegall Street
Belfast
BT1 2FF

The trustees

CE Doran
Mr A Leonard
Miss A Early
Ms M Harte
Mr C Heath
Mr A M Jones (Appointed 21 February 2023)
Ms S Chakravarti (Appointed 16 April 2023)
Mrs S Beatty (Appointed 16 April 2023)
Ms B Frazer (Resigned 20 September 2022)
Ms H Morris- Cafiero
Mr T Corr (Resigned 17 April 2023)

Auditor FEB Chartered Accountants
Chartered accountants & statutory auditor
Linenhall Exchange
1st Floor,
26 Linenhall Street
Belfast
Northern Ireland
BT2 8BG

Bankers Danske Bank Limited
8/9 Donegall Square North
Belfast
BT1 5GJ

Solicitors Millar McCall & Wylie
370-374 Upper Newtownards Road
Belfast
BT4 3EY

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

Belfast Exposed Photography is constituted as a Company Limited by Guarantee and is governed by a Memorandum and Articles of Association.

The Board of Trustees are responsible for the strategic management of the charity. The Board of Trustees and names of principal advisers are set out on Page 1.

The Board appoints all new Trustees based on selection criteria, which ensures that collectively it maintains a broad range of relevant skills and experience. An induction programme is offered to all new trustees to ensure that they are briefed on the charity's objects, strategy and activities.

The Trustees have the overall responsibility for the system of internal control for the charity, which includes ensuring that there are reasonable procedures in place for the prevention and detection of fraud and other irregularities. However, such a system can provide only reasonable, but not absolute, assurance against errors and fraud.

Risk assessment is carried out on an annual basis and a risk document is updated and studied regularly by the Board of Trustees. Significant risks are highlighted for consideration and monitored by the Board. These include:

- The risk of the impact of cuts in funding
- The risk of failing to build sufficient cash reserves; and
- The transfer or sale of ownership of the building and subsequent threats to lease and rent.

Belfast Exposed Photography operates a 3 month operational costs reserve policy.

Reserves policy

Reserves are the part of a charity's unrestricted funds that are freely available to spend on any of the charity's purposes. The definition excludes restricted income funds and endowment funds, although holding such funds influences our reserve policy.

The Board has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the restricted funds not committed or invested in tangible fixed assets held by the charity should be 3 months of the expenditure.

The reserves are needed to meet the working capital requirements of the charity and the Board are confident that at the level agreed they would be between 3 months of the expenditure.

The restricted fund is currently in deficit, but the charity's policy will be to transfer funds from the unrestricted reserves to return the restricted funds to a surplus position.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Last year's activities were jam packed full of energy, optimism and newness for our audiences and participants. There were ground-breaking exhibitions, implementation of exciting engagement programmes such as viewpoint mental health and well-being programme, public and corporate Training programmes, website development, continued digitization of the archive, public art in Victoria Centre, New and exciting partnerships and delivery of a brand-new conference.

Top 20 highlights (in no particular order).

- Arts organisation of the year & new Sponsor award through Arts & Business
- Over 70 articles in newspapers and magazines including, Vogue, Aesthesis, Financial Times and internationally acclaimed 'The Art newspaper'.
- Seen to be Heard exhibition & Campaign & Tour
- Establishment of Bank Gallery Space
- Mairead McClean - Belfast International Festival
- Initiation of mental health and well-being programmes
- Top audience in preview evening of 650 - Anthony Luvera.
- Growth of physical audiences
- Victoria Square public art 'Seeing Through a Different Lens' exhibition
- Futures - Academy (Youth) showcase event
- Chamber of Commerce shortlisted for best member of staff (Mervyn Smyth)
- Shortlisted for best evening out Late Night Art through Staycation awards
- Selected as NI representative in pan-national photography programme Bristol City of Culture.
- Emerging Curator awards 6 awardees
- Reflections - a leadership project in collaboration with women's community groups from across Belfast
- Formed the Irish Photo Network
- Selected as NI Coronation Generation Project Manager
- Took part in the iBeholder project with Thrive NI
- Invented the world first TikTok exhibition
- Feile an Phobail multi-cultured young person project

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Blueprint



Belfast Exposed got through to the second phase of Blueprint programme run by Arts & Business NI. Its intention is to lay the foundations for building long-term financial strength, looking at topics such as creative resilience, leading change, building financial sustainability and purpose-driven governance. Belfast Exposed have been awarded a grant to produce commercial books and products from our Archive. A designer from Whitenoise has agreed to design the book free of charge.

Irish Photo Network

Belfast Exposed has - in partnership with the Belfast Photo Festival, Photo Museum Ireland and Source Magazine - established The Irish Photo Network as a new, co-curated online platform to showcase the work of contemporary photographers from the island of Ireland. The Network aims to represent the photographic community on both sides of the border and provide a continually developing view of the state of photographic practice on the island. Combining the expertise of four organisations at the cutting edge of the visual arts, the Network is an exciting new venture that will fuel cross-border collaboration.

North/South Network

Belfast Exposed are a member of a North South Gallery network working with galleries across the whole of Ireland. Programmes delivered looked at gallery best practice creating access for people from disabled communities, sustainable practice and provides the opportunity for galleries to network and identify opportunities for touring. Most of this is being carried out via Zoom, however site visits are starting to happen in Londonderry and Belfast.

Dublin/Scotland Connections

Belfast Exposed has started to work strategically with Street Level in Glasgow and Photo Museum Ireland in Dublin in a non-formal network. This year both Photo Museum Ireland and Belfast Exposed presented Irish photography in Street Level and are currently presenting one of Street Level's artists in an exhibition in 'Arts for All' which formed part of the Healing Through Photography conference. We have also agreed to promote each other work when additional support is needed for the promotion of our artists.

Bradford City of Culture 2025

Bradford has won city of Culture 2025 in a pan-national approach Belfast Exposed has been selected as NI representative working alongside Impressions Gallery, Street Level and FFotogallery (Wales). It is very early days; however, it is a fantastic opportunity that will allow this new partnership to do a large-scale project fully funded by the city of culture.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

iBeholder programme

Belfast Exposed are part of Thrive NI audience development iBeholder programme for visual arts in Northern Ireland. The iBeholder pilot project is about finding alternative and digital ways for non-ticketed visual arts galleries in Northern Ireland to collect data about their audiences. On completion of the programme there were some benefits but with delay's during COVID organisation constraints with Thrive NI it was not the original concept. Nonetheless, it did have useful facts about the nature of Belfast Exposed audiences.

Exhibitions



Mairead Mc Clean exhibition Gallery (Gallery I, Gallery II, Studio Gallery, Street View & Archive Gallery)

As the world was emerging out of the COVID-19 pandemic in early 2022, Belfast Exposed audience numbers have been positive. This year we increased our offer in the exhibition programme and presented 25 exhibitions in total. There were five exhibitions in the main space in Gallery I (international), six in Gallery II (emerging and local), six in Studio Gallery (emerging, local & experimental), seven on Streetview (National, UK, ROI & Canada) and one in Archive Gallery (NI wide). In total, Belfast Exposed showcased the work of 123 artists with 11 solo exhibitions and 14 group shows.

Physical audiences attending the gallery this year are in excess of 40,000 which sees an increase of additional 15,500 audiences. We believe this is a combination of factors including; variety and diversity of exhibitions; the expansion of cultural tourists in Belfast; and additional students moving to the area. It is worth noting, Belfast Exposed had the biggest audience numbers ever with our first opening in January 2023, with 650 people in the preview evening.

Throughout the year, Belfast Exposed hosts Artist Talks which allow artists to discuss their practice and the work shown in their exhibition. In the last financial year, we have hosted 22 artist talks with local and international artists with 2 hosted online and 20 in person in Belfast Exposed. The talks have also been filmed and added on our YouTube channel to ensure accessibility for those who cannot make it to the gallery in person. We have also embraced live streaming across Facebook and YouTube for bigger scale Artist Talks, such as 'Seen to be Heard, The Power of Arts, Advocacy & Activism on our Mental Health and Well-Being' which has reached 240 viewers.

We have taken part in four of the city's big festivals 'Belfast International Festival' who showcased Mairead McClean's work, 'Belfast Photo Festival' with Thomas Altdorf and A Trace of Ownership, NI Mental Health and Arts Festival with 'Seen to be Heard' exhibition with MFA's and NI Science Festival

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

with photography at night exhibition. Not in a festival but worth noting is the Martin Parr Ireland retrospective exhibition.

Exhibition Public Programme

We maintained strong links to the Ulster University, Universities in the South of Ireland, Further Education Colleges like Belfast Met and through the Queens Learning for Life programme led by Amanda Croft as well as many schools and colleges. These are an important part of our exhibition engagement programme and we are continuing to develop and work with students and their tutors, making them aware of the gallery and our resources.

Futures exhibition programme supporting early career artists

In line with Belfast Exposed Futures programme supporting emerging artists, Belfast Exposed supported 22 MFA graduates from Ulster University and emerging international artists in the Belfast Photo festival and Jerwood programme. Three of the current six futures have had solo exhibitions with each of them receiving a review of their work and the exhibitions are of a very high standard with some awardees achieving international status. Supporting new photographic talent continues educational development, provides skills in artistic, business & personal development, mentorship and training opportunities and future career development for emerging artists in photography. These programmes receive additional marketing support helping them to establish a coherent portfolio. Managing Six Futures artists was a challenging number to work with and costly. A review has taken place recommending a reduction in numbers in following years.

Belfast Exposed maintain strong links with the Ulster University, Universities in the South of Ireland, Further Education Colleges like Belfast Met and through the Queens Learning for Life programme led by Amanda Croft as well as many schools and colleges across Northern Ireland. These are an important part of our exhibition engagement programme, and we are building networks to develop and work with students and their tutors, making them aware of the gallery and our resources.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Off-site

Bank Gallery & Studios

With the purpose of finding an off-site space for Mental Health and Well-Being programmes, Belfast Exposed found new premises in High Street a former Bank of Ireland site. The lease was 9 months with the hope of a further 9 months and then see what happens. We have partnered with Beyond Skin in providing studios for Asylum Seekers and Refugees (mental health issues couped up in the hotels) and offered studios to some participants in the engage programme. Working with Beyond Skin has opened a more strategic direction diversity wise and helps support integration and access. It has allowed Belfast Exposed to create a new gallery which is housing a GFA commission by Donovan Wylie and Pater Mann who produced the most amazing photographic contemporary art film. Currently running. In exhibition terms, it has allowed us to see if we can think big with purpose-built installations which I am confident we can say we have achieved.

Touring exhibitions, public art, and art centres.

With the support of Belfast Exposed, 'Seen to Be Heard' has toured to several locations since May 2022. This included a showing at the Lake Side Arts in Nottingham from the 8th - the 30th of October 2022 and the Wood Quay Buildings, Dublin from the 7th - the 13th of November 2022 as part of Dublin City Council inclusion and Integration Week and travelled to Strule Art Centre from 5th - 28th January 2022.

Victoria Square public art Seeing Through a Different Lens exhibition



To kickstart 2023, Belfast Exposed worked in partnership with Victoria Square to deliver a series of photography and wellbeing workshops in January and February 2023. Seeing Through a Different Lens involved a series of workshops in the Belfast shopping complex over 4 weeks to help both novice and practised photographers, and smartphone owners, learn new and exciting tricks for taking better photography and capturing life through a different lens. Everyone who took part had the opportunity to submit their images for consideration for an outdoor exhibition hosted in Victoria Square during March - April 2023 as part of the complex's 15th birthday celebrations. This aligned with timings of the conference.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Awards

Arts & Business Awards



Belfast Exposed won the acclaimed Arts Organisation of the Year 2022 Award, which came with a £3,000 cash investment from Forestside, for our pioneering creative collaborations, which have helped to create change across the community. We also took home the New Sponsor Award, for their partnership with Translink on the 'Natural Connections' photography competition and exhibition. Also, the Forestside Choice award went to the Seen to Be Heard Project. It was a very positive experience.

Staycation Award

Belfast Exposed were nominated by the public for the best evening out category were a finalist and won runner up.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Engagement

In the year 2022-23 Belfast Exposed worked with 5,000 participants throughout the year. This is up 100% on previous years and considered a significant achievement.

Viewpoint - Therapeutic Photography Programme

Belfast Exposed has seen our therapeutic photography partnerships grow, with the Northern, Belfast and Southern Health and Social Care Trusts engaging as a strategic partner to enhance their services. We engaged with participants of all ages, from carers, gaining a respite activity for themselves, people whose lives are affected by depression and anxiety, families bereaved through suicide to the areas of Forensic Mental Health with participants with more acute mental health issues including schizophrenia, eating disorders and those whose lives have been affected by addictions.



We have seen growth in the programme with piloting new programmes by engaging participants using the methodologies of Photo Voice and Photo Elicitation. Photo Voice: using previously taken images from Belfast Exposed Archive leading to participants taking their own images which they will explore the reasons for taking and the emotions and experiences that have guided these images. Photo Elicitation: Used with participants enabling a qualitative research method for participants, facilitators organisations and research where an image enriches the engagement process and provides greater understanding than oral and written engagement. Belfast Exposed continues to engage with participants with varying degrees of mental health issues impacting their lives, from schizophrenia, depression anxiety disorders, those living with addictions and families bereaved through suicide, groups including the NHSCT Groups of people we engage with on both a weekly and monthly basis, Family Care Adoption service, NHSCT & BHSCT Carers, Brain Injury Matters, Headway in Larne and the Victim and Survivor Trust, WAVE Trauma, Churchlane Mews assisted living

Investing in our people Belfast Exposed has 2 staff members studying Therapeutic Photography Post Graduate Certificate through Robert Gordon University, Aberdeen, this online course enables further knowledge to be gained and a better understanding of the academic aspects of Therapeutic Photography all enhancing the skills and knowledge within Belfast Exposed.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Healing Through Photography Conference



In a bid to showcase the work Belfast Exposed does and shared with others Healing Through Photography Conference- Seeing Through A Different Lens, has been planned for April 2023

Community Engagement Programme

Belfast Exposed Community Programme engages with our Community Partners in a collaborative way assisting with raising awareness. This can be issues within a community that are brought to a wider audience, providing access to photography as a method of education through our OCN Educational Community Engagement Project, summer scheme activities offering a fun and creative art form as with Conway Youth Centre to engagement offering skills in photography from a new view such as our NI Science photography workshops, providing the science behind photography in capturing creative images.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Youth

Belfast Exposed Young Futures & Academy



The 2022/23 Young Futures started in October and is due to complete in July 2023, with a showcase event in the Studio Gallery. The Young Futures, which was done through a Belfast Exposed Open Call as well as participants who attended the Belfast Exposed Summer Scheme 2022. In total 13 students will have completed the programme by July 2023, their showcase focusing on their long-term lens-based projects, which varies themes of the self-identity, youth culture, urban landscapes and editorial performance.

The Young Futures group have been to multiple gallery locations, such as a guided tour by Catalyst Arts co-directors, and a wax/drawing workshop facilitated by Wexford based artist, who is part of the Freeland's Programme, that was located at Ps2. As well as external locations, each class located in Belfast Exposed is presented a variety of assignments and practical demonstrations, exploring photography skills, professional development, curating work. All participants benefitted from the programme with significant changes in their confidence, communication and social skills as well as learning transferable skills, creativity and questioning their environment and community. We had a showcase event which was a celebratory event, recognising the participant's achievements and skills, social actions, friendships built and encouraging those who want to take their career forward, the opening night was well attended 100 family, friends, the Young Futures and the Lord Mayor of Belfast launched it.

CRUN (Causeway Rural Urban Network) YEAR Mae Murray Foundation: Belfast Exposed engaged within young people, who were initially brought together after COVID by a doctor at The Causeway Hospital to create a calendar, but it was noted the images were not of a quality, Belfast Exposed were engaged to improve the quality of the images, however, we identified the images were an expression of the feelings and emotions of the participants, in seeing this and through collaboration with the participants we changed the direction of their image taking into a Therapeutic Photography Project. The project came to the attention of the Loneliness Network in the NHSCT and a report was produced, the fists of its kind within any trust featuring Young People and had a major showcase in Flowerfields Arts Centre.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

TRAINING

Photography Courses

The 'Photography Courses' has provided a consistent and reliable stream of income for the organisation. The covid pandemic, rising interest rates and the developing 'cost of living' crisis, posed a huge threat to the reliability of this service in terms of its income generating potential. During the pandemic, particularly during lockdowns, we temporarily delivered our courses online. When the lockdowns and restrictions were lifted, courses were back to be delivered in person and we saw a gradual increase in participation and purchases of our courses.

The financial year (2021/22) after the start of the pandemic saw the courses delivered to 124 participants with an income of £12,500, the following year (the most recent financial year 2022/23) saw a further increase with 178 participants and an income of £18,680. As there is a limit to how many courses you can schedule per week, and management of resources, the income ceiling here is more limited. The strategy for increased profit has been more focused on delivering the courses in-house by staff, with very few courses now being delivered by freelance tutors (only 4), and by increasing the range and variety of courses we offer, which has been very successful. The much bigger area for growth of income comes from the 'Photography Services' outlined below.

Photography Services

Belfast Exposed has seen a significant rise in interest and demand for bespoke photography courses. Both from individuals seeking bespoke one-to-one sessions, to groups, communities and staff teams requiring a photography course to be tailored to suit their needs, whether that be to improve participants' wellbeing, to learn specific photography skills, or for staff to be better equipped to create their own content and visuals for online marketing purposes.

Prior to 2021, this aspect of our business was never fully developed or established and was delivered on an ad hoc basis. The potential of these services are now being fully realised, with the development of the 'Wellbeing Photography Programme', the improved marketing bespoke courses, and most importantly the strategic approach to better package the bespoke courses for businesses.

Following the implementation of the above aspects, the first financial year of 2021/22 brought in an income of £9,980. The following financial year of 2022/23 saw a further increase with an income of £12,840. For the first month (April 2023) of the current financial year has already brought in £1,330. The 'Photography Services' aspect of the Training programme has provided a huge opportunity for growth and more income from our courses.

BOOKSHOP

The Bookshop provides a small, yet steady and reliable, income for Belfast Exposed, generating approximately £3,000 to £4,000 per year.

We continually expand and diversify the books we offer through sought-after publications from local and international photographers, in demand new releases, and books tailored for our photography courses. Additionally, we plan to provide a range of products like archive prints, postcards, and merchandise including a smartphone photography kit, photobook-making kit, and branded pens, badges, notebooks, t- shirts, hoodies, umbrellas and tote bags.

There are areas for growth and further income generation in the Bookshop, with one of the main areas being the huge potential of an e-commerce website. To help with the financial sustainability of the organisation, we plan to launch a brand-new website with e-commerce functionality in 2023 which would provide us with the ability to sell books, products and merchandise worldwide in a much more efficient and user-friendly way for our online customers.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

We plan to produce more of our own publications, commissioning artists to create photobooks and zines, and a series of themed editions of images from our archive. One standout opportunity, which will contribute to the financial sustainability of the organisation, is the production of 'Stories of Belfast' - a collection of books from the Belfast Exposed Archive. This links to our business plan to developing products for cultural tourists and developing overseas markets. The books will also have a degree of local interest, and can also be a key project to mark our upcoming 40th anniversary and celebrate the significance of the archive.

VENUE HIRE

Offering our spaces for venue hire has been very successful. This service was never fully established or utilised until a few years ago. Now, it can generate anywhere from £4,000 to more than £9,000 per year. The success has come from providing unique spaces at affordable prices; the addition of more galleries and spaces available to hire; repeat customers booking throughout the year, and the growing range and variety of events including being a set to film TV shows, to being a venue for wedding ceremonies. The increase of gallery spaces also makes it more possible for clients to hire a space for an exhibition, which is a common request that we can now accommodate.

MARKETING

Marketing - 2022/23

This year has seen significant growth in marketing activity and a series of successes in promoting Belfast Exposed and our work to a wider audience, both locally and internationally.

To better manage workload and make the most of staff expertise, the decision was made to split the Digital Marketing Officer into two (part time) roles:

Marketing & Communications Officer: focusing on areas such as email marketing, PR, communications, copywriting and Digital Media Officer: taking primary responsibility for social media management, video production, content production and digital advertising.

While both roles overlap considerably and work together to fulfil our broader marketing strategy, the specialisation of each role has also allowed us to grow our marketing considerably over the year.

Digital Marketing

Our digital marketing has many platforms, one of which is using MailChimp to send targeted email campaigns to lists of subscribers. The goal of these campaigns is to raise awareness of upcoming work, generate sales of courses and books and bring audiences to the gallery spaces.

There are two main performance metrics when measuring the performance of email marketing: Open Rate and Click Through Rate.

Open Rate is the % of subscribers who received an email and opened it.

Click Through Rate is the % of subscribers who received an email and clicked on at least one external link within an email.

In terms of benchmarking campaign performance against these metrics, Mail Chimp's own statistics give us the following statistics to measure our performance against:

For ALL industries/sectors, the average email Open Rate is 22.71%

For ALL industries/sectors, the average email Click Through Rate is 2.91%

For the 'ARTS/ARTISTS' sector, the average email Open Rate is 26.27%

For the 'ARTS/ARTISTS' sector, the average email Click Through Rate is 2.95%

Belfast Exposed Photography

Company Limited by Guarantee

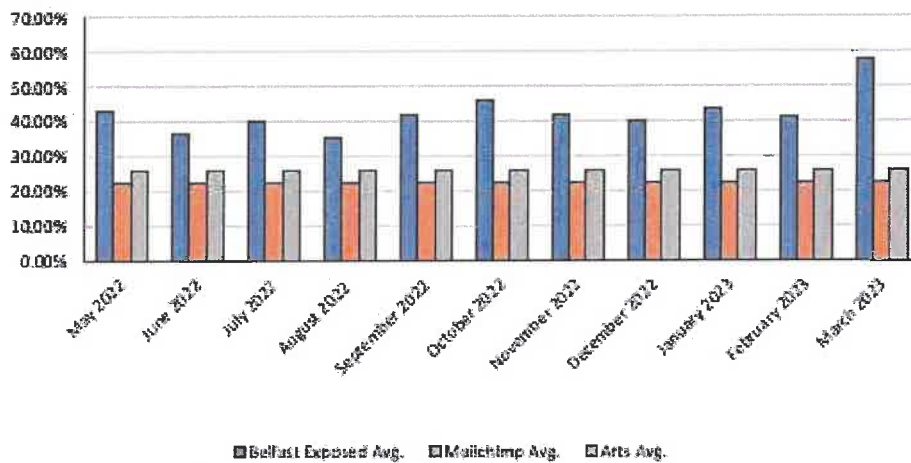
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

While these metrics are not the only ways in which we measure performance - and they can be misleading without context - they offer some of the best and most accessible ways of viewing the performance of our email marketing activities.

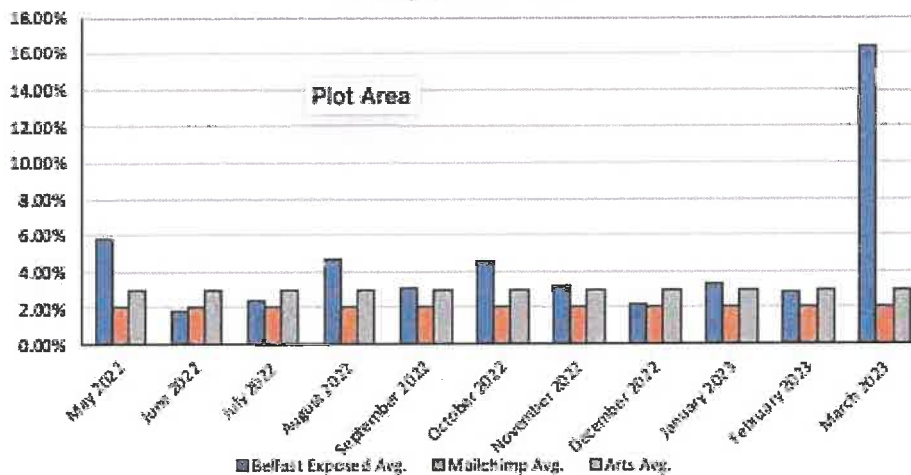
Compared to these benchmarks, Belfast Exposed's digital marketing has been consistently above average in 2022-23. Our Average Open Rate for email campaigns was 42.53%. As can be seen in the graph below, our email campaigns were significant above average in this regard throughout the entire year.

Average Monthly Email Open Rate Compared to Mailchimp
Averages 2022 - 23



Meanwhile, our Average Click Through Rate for email campaigns was 4.56%. Again, this is significantly above average for the year:

Average Monthly Email Click Through Rate Compared to Mailchimp
Averages 2022 - 23



Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Press & Media

The 2022-23 period was strong for Belfast Exposed in terms of press & media coverage. Our approach to press & media has involved the revision of our press mailing lists, the cultivation of personal relationships with journalists and editors, and a concerted effort to broadcast our work through more consistent press releases and social media.

A number of high-profile shows, leveraging press & media contacts and a more targeting approach to press releases and journalists lead to one of our best years in terms of the volume of press coverage.

In total, Belfast Exposed has featured in 77 pieces of media coverage in 2022 - 23. This marks our most successful year for press & media on record, with our previous highest for a year being 44.

This coverage ranges from reviews, news pieces based on press releases, exhibition & event listings and interviews in both regional and national publications. We have also been featured in several BBC Radio Ulster shows and on NTV.

Selected outlets included Belfast Live, The Belfast Telegraph, The Ulster Tatler, The Irish News, Belfast Media, The Newsletter, The Irish Time, The Scotsman, The Independent, BBC Radio, Dazed Magazine, Visual Artists News, The Irish Arts Review, NTV, Aesthetica Magazine and Vogue.

Internationally, Belfast Exposed appeared before an international audience via Aesthetica Magazine and Vogue related to The Truth Is In The Soil and She / Her / Hers / Herself respectively.

Digital Engagement Strategy

Utilising a digital engagement strategy over the last year, Belfast Exposed has now learnt a variety of lessons that will have shaped the strategy over the year. At the beginning of the year social media analytics showed the user engagement of videos sat significantly higher than on any other style of media. However, with Instagram's persistence to morph to a video first platform, other platforms such as TikTok and Facebook have now adapted their algorithms to promote image-based posts to compete with the used depend coming from Instagram. As algorithms continue to change, Belfast Exposed stays updated with current trends to ensure content is optimised for user engagement. As well as algorithms shifting, so are layouts of platforms. A recent post style change on Facebook is now longer showing 9:16 (portrait videos) in this ratio but rather showing only a 4:5 ratio. Posts are now carefully designed so content is fully visible on a timeline.

We have focused on creating high quality video content and are now experimenting with animated infographics. According to research infographics give engaging visual that attract followers and encourage them to share. It also makes it more probable for a post to be shared to new networks.

As Belfast Exposed invests in digital engagement, we actively encourage our exhibiting artists to do so also. We have monitored how the use of collaborative content posting on digital platforms. i.e sharing and saving content can encourage positive algorithms, so content is optimised. An example of this is the successful sharing of Seen to Be Heard content in March of 2022. With multiple social media profiles sharing Belfast Exposed content, it resulted in a successful campaign in advocating for change and educating audiences. It is now an aspect of artist contracts to engage with our social media platforms and digital strategy, so they share our content and tag our platforms in their own.

With video content, trends over the last year have shown an increasing preference for subtitles to be embedded in the video as 80% of social media videos are now viewed silently. Subtitles allows users to watch videos on their commute as they do not need to hear the content to engage. Belfast Exposed videos now use subtitles as this aligns with our key aim to be accessibility to all and it increases engagement by 15%.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Archive

In the past year, Belfast Exposed has taken important steps to improving accessibility to our photography archive to draw in new researchers and community members. Using the Spectrum Museum standards, we have been working towards assigning new identification numbers to our files to make each of these more readily locatable for those interested in visiting our archive. Archive staff have also created a finding aid for this purpose.

Since June of last year, we have digitised over 1000 negatives, and with the help of several new volunteers, we have successfully begun digitising our print media-primarily the contact sheets that accompany our large collection of 35mm negatives.

We have recently acquired a new collection from a member of the Belfast Community-now called The Owens Collection-which consists of approximately 750 negatives and silver gelatine prints dated to c. 1925-1960. Approximately 200 of these images have already been digitised and we are looking forward to sharing a selection of photographs from this collection with the public. We are also in the process of acquiring another collection of photographs from a community member. Our archive has thus continued to grow and has become more diverse.

On a weekly basis, we are also featuring new archive images on our social media pages to promote our diverse collections. We have also been participating in several exciting projects with organisations such as the Belfast City Council and the Gallery of Photography (Dublin). Our ongoing collaboration with the Belfast City Council has seen to a video being produced and shared to promote a new tourism centre that will open downtown in 2027. Images from our archive were used in this project to promote our histories, the uniqueness of our city and local communities. Our collaboration with the Gallery of Photography is ongoing, as images are being sourced from our collections for a larger exhibition concerning the history of Ireland.

In the coming year, we will continue with our large-scale digitisation project and we hope to draw more volunteers in who are interested in the fields of collections management, photography preservation and archiving. We look forward to the next stage of our collaboration with the Belfast City Council, and will continue to collaborate with other organisations to share images from our archive.

In Conclusion

The past year at Belfast Exposed has been marked by exceptional growth, resilience, and innovation. We have successfully advanced strategic initiatives, expanded our audience reach, and celebrated the arts through a diverse range of exhibitions, programs, and initiatives. As we move forward, Belfast Exposed is poised to continue its mission of fostering creativity, supporting emerging talent, and engaging with communities to promote the power of photography as an art form and a tool for positive change.

We express our gratitude to our dedicated staff, trustees, volunteers, artists, participants, and supporters, as well as our funding bodies, including the Arts Council of Northern Ireland, Belfast City Council, Arts & Business NI and Barring Foundation for their unwavering commitment to Belfast Exposed's vision and mission. Together, we look forward to a future filled with even more impactful exhibitions, innovative programs, and meaningful community engagement.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Trustees' responsibilities statement

The trustees, who are also directors for the purposes 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The trustees' annual report was approved on 28 September 2023 and signed on behalf of the board of trustees by:

Cianan Elizabeth Doran

CE Doran
Trustee

Belfast Exposed Photography

Company Limited by Guarantee

Independent Auditor's Report to the Members of Belfast Exposed Photography

Year ended 31 March 2023

Opinion

We have audited the financial statements of Belfast Exposed Photography (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of 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 charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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.

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.

Belfast Exposed Photography

Company Limited by Guarantee

Independent Auditor's Report to the Members of Belfast Exposed Photography *(continued)*

Year ended 31 March 2023

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. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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 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 directors' report and from the requirement to prepare a strategic report.

Belfast Exposed Photography

Company Limited by Guarantee

Independent Auditor's Report to the Members of Belfast Exposed Photography

(continued)

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes 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 charity 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.

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:

We obtained an understanding of the legal and regulatory framework applicable to the Company through enquiry of management, industry research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the Company - Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 control cycles in place and enquiry of management.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

Belfast Exposed Photography

Company Limited by Guarantee

Independent Auditor's Report to the Members of Belfast Exposed Photography (continued)

Year ended 31 March 2023

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Michael Flannigan (Senior Statutory Auditor)

For and on behalf of
FEB Chartered Accountants
Chartered accountants & statutory auditor

Linenhall Exchange
1st Floor,
26 Linenhall Street
Belfast
Northern Ireland
BT2 8BG

28 September 2023

Belfast Exposed Photography

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023			2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	–	316,575	316,575	237,276
Other trading activities	6	113,610	–	113,610	107,880
Investment income	7	15	–	15	52
Total income		<u>113,625</u>	<u>316,575</u>	<u>430,200</u>	<u>345,208</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	40,666	150,629	191,294	167,750
Costs of other trading activities	9	18,121	82,264	100,385	83,644
Expenditure on charitable activities	10	53,632	83,423	137,056	91,387
Total expenditure		<u>112,419</u>	<u>316,316</u>	<u>428,735</u>	<u>342,781</u>
Net income		<u>1,206</u>	<u>259</u>	<u>1,465</u>	<u>2,427</u>

The notes on pages 25 to 32 form part of these financial statements.

Belfast Exposed Photography

Company Limited by Guarantee

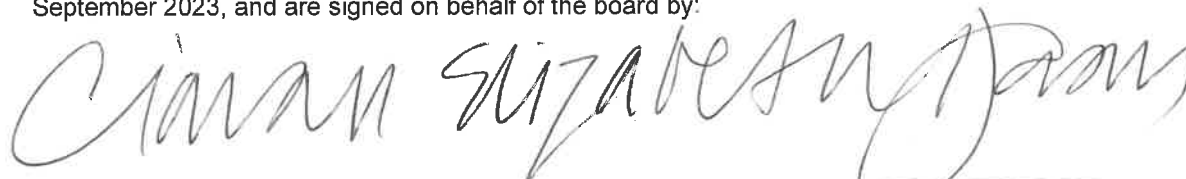
Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	15		64,040	71,519
Current assets				
Stocks	16	21,723		22,706
Debtors	17	30,252		20,766
Cash at bank and in hand		77,143		63,107
		129,118		106,579
Creditors: amounts falling due within one year	18	80,055		66,460
Net current assets			49,063	40,119
Total assets less current liabilities			113,103	111,638
Net assets			113,103	111,638
Funds of the charity				
Restricted funds			109,470	109,211
Unrestricted funds			3,633	2,427
Total charity funds	21		113,103	111,638

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

These financial statements were approved by the board of trustees and authorised for issue on 28 September 2023, and are signed on behalf of the board by:



CE Doran
Trustee

The notes on pages 25 to 32 form part of these financial statements.

Belfast Exposed Photography

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is The Exchange Place, 23 Donegall Street, Belfast, BT1 2FF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

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

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

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

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Belfast Exposed Photography

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Belfast Exposed Photography

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & fittings	-	10-25% straight line
Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

This is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Belfast Exposed Photography

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies

	Restricted Funds £	Total Funds 2023 £	Restricted Funds £	Total Funds 2022 £
Grants				
Arts Council NI Annual	180,850	180,850	162,844	162,844
Belfast City Council	29,700	29,700	27,000	27,000
Other grants receivable	105,825	105,825	38,282	38,282
Sponsorship				
Sponsorship	200	200	9,150	9,150
	<u>316,575</u>	<u>316,575</u>	<u>237,276</u>	<u>237,276</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Photographic and project receipts	<u>113,610</u>	<u>113,610</u>	<u>107,880</u>	<u>107,880</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>15</u>	<u>15</u>	<u>52</u>	<u>52</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Premises costs	2,210	19,889	22,098
Programme delivery costs	<u>38,456</u>	<u>130,740</u>	<u>169,196</u>
	<u>40,666</u>	<u>150,629</u>	<u>191,294</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Premises costs	1,702	15,322	17,024
Programme delivery costs	<u>35,394</u>	<u>115,332</u>	<u>150,726</u>
	<u>37,096</u>	<u>130,654</u>	<u>167,750</u>

Belfast Exposed Photography

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Costs of other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Wages & salaries	16,399	78,125	94,524
Employer's NIC	1,722	4,139	5,861
	<u>18,121</u>	<u>82,264</u>	<u>100,385</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Wages & salaries	15,575	62,813	78,388
Employer's NIC	1,539	3,717	5,256
	<u>17,114</u>	<u>66,530</u>	<u>83,644</u>

10. Expenditure on charitable activities by activity type

	Support costs	Total funds 2023	Total fund 2022
	£	£	£
Governance costs	137,056	137,056	91,387

11. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	25,604	15,861

12. Auditors remuneration

	2023	2022
	£	£
Fees payable for the audit of the financial statements	3,420	2,774

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	200,532	172,102
Social security costs	11,652	10,625
Employer contributions to pension plans	3,786	3,642
	<u>215,970</u>	<u>186,369</u>

Belfast Exposed Photography

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Staff costs *(continued)*

The average head count of employees during the year was 11 (2022: 7). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff	<u>11</u>	<u>7</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2022	297,390	263,593	560,983
Additions	—	18,125	18,125
At 31 March 2023	<u>297,390</u>	<u>281,718</u>	<u>579,108</u>
Depreciation			
At 1 April 2022	281,793	207,671	489,464
Charge for the year	1,911	23,693	25,604
At 31 March 2023	<u>283,704</u>	<u>231,364</u>	<u>515,068</u>
Carrying amount			
At 31 March 2023	<u>13,686</u>	<u>50,354</u>	<u>64,040</u>
At 31 March 2022	<u>15,597</u>	<u>55,922</u>	<u>71,519</u>

16. Stocks

	2023 £	2022 £
Raw materials and consumables	<u>21,723</u>	<u>22,706</u>

17. Debtors

	2023 £	2022 £
Trade debtors	18,146	11,826
Prepayments and accrued income	1,394	1,591
Other debtors	10,712	7,349
	<u>30,252</u>	<u>20,766</u>

Belfast Exposed Photography

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	877	707
Trade creditors	27,849	19,736
Accruals and deferred income	50,428	43,693
Social security and other taxes	—	1,467
Other creditors	901	857
	<u>80,055</u>	<u>66,460</u>

19. Deferred income

	2023	2022
	£	£
At 1 April 2022	40,313	56,174
Amount released to income	(15,861)	(15,861)
At 31 March 2023	<u>24,452</u>	<u>40,313</u>

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,786 (2022: £3,642).



Belfast Exposed Photography

Northern Ireland - Charity number 104973

Annual report

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

Belfast Exposed Photography is constituted as a Company Limited by Guarantee and is governed by a Memorandum and Articles of Association.

The Board of Trustees are responsible for the strategic management of the charity. The Board of Trustees and names of principal advisers are set out on Page 1.

The Board appoints all new Trustees based on selection criteria, which ensures that collectively it maintains a broad range of relevant skills and experience. An induction programme is offered to all new trustees to ensure that they are briefed on the charity's objects, strategy and activities.

The Trustees have the overall responsibility for the system of internal control for the charity, which includes ensuring that there are reasonable procedures in place for the prevention and detection of fraud and other irregularities. However, such a system can provide only reasonable, but not absolute, assurance against errors and fraud.

Risk assessment is carried out on an annual basis and a risk document is updated and studied regularly by the Board of Trustees. Significant risks are highlighted for consideration and monitored by the Board. These include:

- The risk of the impact of cuts in funding
- The risk of failing to build sufficient cash reserves; and
- The transfer or sale of ownership of the building and subsequent threats to lease and rent.

Belfast Exposed Photography operates a 3 month operational costs reserve policy.

Reserves policy

Reserves are the part of a charity's unrestricted funds that are freely available to spend on any of the charity's purposes. The definition excludes restricted income funds and endowment funds, although holding such funds influences our reserve policy.

The Board has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the restricted funds not committed or invested in tangible fixed assets held by the charity should be 3 months of the expenditure.

The reserves are needed to meet the working capital requirements of the charity and the Board are confident that at the level agreed they would be between 3 months of the expenditure.

The restricted fund is currently in deficit, but the charity's policy will be to transfer funds from the unrestricted reserves to return the restricted funds to a surplus position.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Last year's activities were jam packed full of energy, optimism and newness for our audiences and participants. There were ground-breaking exhibitions, implementation of exciting engagement programmes such as viewpoint mental health and well-being programme, public and corporate Training programmes, website development, continued digitization of the archive, public art in Victoria Centre, New and exciting partnerships and delivery of a brand-new conference.

Top 20 highlights (in no particular order).

- Arts organisation of the year & new Sponsor award through Arts & Business
- Over 70 articles in newspapers and magazines including, Vogue, Aesthesia, Financial Times and internationally acclaimed 'The Art newspaper'.
- Seen to be Heard exhibition & Campaign & Tour
- Establishment of Bank Gallery Space
- Mairead McClean - Belfast International Festival
- Initiation of mental health and well-being programmes
- Top audience in preview evening of 650 - Anthony Luvera.
- Growth of physical audiences
- Victoria Square public art 'Seeing Through a Different Lens' exhibition
- Futures - Academy (Youth) showcase event
- Chamber of Commerce shortlisted for best member of staff (Mervyn Smyth)
- Shortlisted for best evening out Late Night Art through Staycation awards
- Selected as NI representative in pan-national photography programme Bristol City of Culture.
- Emerging Curator awards 6 awardees
- Reflections - a leadership project in collaboration with women's community groups from across Belfast
- Formed the Irish Photo Network
- Selected as NI Coronation Generation Project Manager
- Took part in the iBeholder project with Thrive NI
- Invented the world first TikTok exhibition
- Feile an Phobail multi-cultured young person project

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Blueprint



Belfast Exposed got through to the second phase of Blueprint programme run by Arts & Business NI. Its intention is to lay the foundations for building long-term financial strength, looking at topics such as creative resilience, leading change, building financial sustainability and purpose-driven governance. Belfast Exposed have been awarded a grant to produce commercial books and products from our Archive. A designer from Whitenoise has agreed to design the book free of charge.

Irish Photo Network

Belfast Exposed has - in partnership with the Belfast Photo Festival, Photo Museum Ireland and Source Magazine - established The Irish Photo Network as a new, co-curated online platform to showcase the work of contemporary photographers from the island of Ireland. The Network aims to represent the photographic community on both sides of the border and provide a continually developing view of the state of photographic practice on the island. Combining the expertise of four organisations at the cutting edge of the visual arts, the Network is an exciting new venture that will fuel cross-border collaboration.

North/South Network

Belfast Exposed are a member of a North South Gallery network working with galleries across the whole of Ireland. Programmes delivered looked at gallery best practice creating access for people from disabled communities, sustainable practice and provides the opportunity for galleries to network and identify opportunities for touring. Most of this is being carried out via Zoom, however site visits are starting to happen in Londonderry and Belfast.

Dublin/Scotland Connections

Belfast Exposed has started to work strategically with Street Level in Glasgow and Photo Museum Ireland in Dublin in a non-formal network. This year both Photo Museum Ireland and Belfast Exposed presented Irish photography in Street Level and are currently presenting one of Street Level's artists in an exhibition in 'Arts for All' which formed part of the Healing Through Photography conference. We have also agreed to promote each other work when additional support is needed for the promotion of our artists.

Bradford City of Culture 2025

Bradford has won city of Culture 2025 in a pan-national approach Belfast Exposed has been selected as NI representative working alongside Impressions Gallery, Street Level and FFotogallery (Wales). It is very early days; however, it is a fantastic opportunity that will allow this new partnership to do a large-scale project fully funded by the city of culture.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

iBeholder programme

Belfast Exposed are part of Thrive NI audience development iBeholder programme for visual arts in Northern Ireland. The iBeholder pilot project is about finding alternative and digital ways for non-ticketed visual arts galleries in Northern Ireland to collect data about their audiences. On completion of the programme there were some benefits but with delay's during COVID organisation constraints with Thrive NI it was not the original concept. Nonetheless, it did have useful facts about the nature of Belfast Exposed audiences.

Exhibitions



Mairead Mc Clean exhibition Gallery (Gallery I, Gallery II, Studio Gallery, Street View & Archive Gallery)

As the world was emerging out of the COVID-19 pandemic in early 2022, Belfast Exposed audience numbers have been positive. This year we increased our offer in the exhibition programme and presented 25 exhibitions in total. There were five exhibitions in the main space in Gallery I (international), six in Gallery II (emerging and local), six in Studio Gallery (emerging, local & experimental), seven on Streetview (National, UK, ROI & Canada) and one in Archive Gallery (NI wide). In total, Belfast Exposed showcased the work of 123 artists with 11 solo exhibitions and 14 group shows.

Physical audiences attending the gallery this year are in excess of 40,000 which sees an increase of additional 15,500 audiences. We believe this is a combination of factors including; variety and diversity of exhibitions; the expansion of cultural tourists in Belfast; and additional students moving to the area. It is worth noting, Belfast Exposed had the biggest audience numbers ever with our first opening in January 2023, with 650 people in the preview evening.

Throughout the year, Belfast Exposed hosts Artist Talks which allow artists to discuss their practice and the work shown in their exhibition. In the last financial year, we have hosted 22 artist talks with local and international artists with 2 hosted online and 20 in person in Belfast Exposed. The talks have also been filmed and added on our YouTube channel to ensure accessibility for those who cannot make it to the gallery in person. We have also embraced live streaming across Facebook and YouTube for bigger scale Artist Talks, such as 'Seen to be Heard, The Power of Arts, Advocacy & Activism on our Mental Health and Well-Being' which has reached 240 viewers.

We have taken part in four of the city's big festivals 'Belfast International Festival' who showcased Mairead McClean's work, 'Belfast Photo Festival' with Thomas Altdorf and A Trace of Ownership, NI Mental Health and Arts Festival with 'Seen to be Heard' exhibition with MFA's and NI Science Festival

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

with photography at night exhibition. Not in a festival but worth noting is the Martin Parr Ireland retrospective exhibition.

Exhibition Public Programme

We maintained strong links to the Ulster University, Universities in the South of Ireland, Further Education Colleges like Belfast Met and through the Queens Learning for Life programme led by Amanda Croft as well as many schools and colleges. These are an important part of our exhibition engagement programme and we are continuing to develop and work with students and their tutors, making them aware of the gallery and our resources.

Futures exhibition programme supporting early career artists

In line with Belfast Exposed Futures programme supporting emerging artists, Belfast Exposed supported 22 MFA graduates from Ulster University and emerging international artists in the Belfast Photo festival and Jerwood programme. Three of the current six futures have had solo exhibitions with each of them receiving a review of their work and the exhibitions are of a very high standard with some awardees achieving international status. Supporting new photographic talent continues educational development, provides skills in artistic, business & personal development, mentorship and training opportunities and future career development for emerging artists in photography. These programmes receive additional marketing support helping them to establish a coherent portfolio. Managing Six Futures artists was a challenging number to work with and costly. A review has taken place recommending a reduction in numbers in following years.

Belfast Exposed maintain strong links with the Ulster University, Universities in the South of Ireland, Further Education Colleges like Belfast Met and through the Queens Learning for Life programme led by Amanda Croft as well as many schools and colleges across Northern Ireland. These are an important part of our exhibition engagement programme, and we are building networks to develop and work with students and their tutors, making them aware of the gallery and our resources.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Off-site

Bank Gallery & Studios

With the purpose of finding an off-site space for Mental Health and Well-Being programmes, Belfast Exposed found new premises in High Street a former Bank of Ireland site. The lease was 9 months with the hope of a further 9 months and then see what happens. We have partnered with Beyond Skin in providing studios for Asylum Seekers and Refugees (mental health issues couped up in the hotels) and offered studios to some participants in the engage programme. Working with Beyond Skin has opened a more strategic direction diversity wise and helps support integration and access. It has allowed Belfast Exposed to create a new gallery which is housing a GFA commission by Donavan Wylie and Pater Mann who produced the most amazing photographic contemporary art film. Currently running. In exhibition terms, it has allowed us to see if we can think big with purpose-built installations which I am confident we can say we have achieved.

Touring exhibitions, public art, and art centres.

With the support of Belfast Exposed, 'Seen to Be Heard' has toured to several locations since May 2022. This included a showing at the Lake Side Arts in Nottingham from the 8th - the 30th of October 2022 and the Wood Quay Buildings, Dublin from the 7th - the 13th of November 2022 as part of Dublin City Council inclusion and Integration Week and travelled to Strule Art Centre from 5th - 28th January 2022.

Victoria Square public art Seeing Through a Different Lens exhibition



To kickstart 2023, Belfast Exposed worked in partnership with Victoria Square to deliver a series of photography and wellbeing workshops in January and February 2023. Seeing Through a Different Lens involved a series of workshops in the Belfast shopping complex over 4 weeks to help both novice and practised photographers, and smartphone owners, learn new and exciting tricks for taking better photography and capturing life through a different lens. Everyone who took part had the opportunity to submit their images for consideration for an outdoor exhibition hosted in Victoria Square during March - April 2023 as part of the complex's 15th birthday celebrations. This aligned with timings of the conference.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Awards

Arts & Business Awards



Belfast Exposed won the acclaimed Arts Organisation of the Year 2022 Award, which came with a £3,000 cash investment from Forestside, for our pioneering creative collaborations, which have helped to create change across the community. We also took home the New Sponsor Award, for their partnership with Translink on the 'Natural Connections' photography competition and exhibition. Also, the Forestside Choice award went to the Seen to Be Heard Project. It was a very positive experience.

Staycation Award

Belfast Exposed were nominated by the public for the best evening out category were a finalist and won runner up.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Engagement

In the year 2022-23 Belfast Exposed worked with 5,000 participants throughout the year. This is up 100% on previous years and considered a significant achievement.

Viewpoint - Therapeutic Photography Programme

Belfast Exposed has seen our therapeutic photography partnerships grow, with the Northern, Belfast and Southern Health and Social Care Trusts engaging as a strategic partner to enhance their services. We engaged with participants of all ages, from carers, gaining a respite activity for themselves, people whose lives are affected by depression and anxiety, families bereaved through suicide to the areas of Forensic Mental Health with participants with more acute mental health issues including schizophrenia, eating disorders and those whose lives have been affected by addictions.



We have seen growth in the programme with piloting new programmes by engaging participants using the methodologies of Photo Voice and Photo Elicitation. Photo Voice: using previously taken images from Belfast Exposed Archive leading to participants taking their own images which they will explore the reasons for taking and the emotions and experiences that have guided these images. Photo Elicitation: Used with participants enabling a qualitative research method for participants, facilitators organisations and research where an image enriches the engagement process and provides greater understanding than oral and written engagement. Belfast Exposed continues to engage with participants with varying degrees of mental health issues impacting their lives, from schizophrenia, depression anxiety disorders, those living with addictions and families bereaved through suicide, groups including the NHSCT Groups of people we engage with on both a weekly and monthly basis, Family Care Adoption service, NHSCT & BHSCT Carers, Brain Injury Matters, Headway in Larne and the Victim and Survivor Trust, WAVE Trauma, Churchlane Mews assisted living

Investing in our people Belfast Exposed has 2 staff members studying Therapeutic Photography Post Graduate Certificate through Robert Gordon University, Aberdeen, this online course enables further knowledge to be gained and a better understanding of the academic aspects of Therapeutic Photography all enhancing the skills and knowledge within Belfast Exposed.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Healing Through Photography Conference



In a bid to showcase the work Belfast Exposed does and shared with others Healing Through Photography Conference- Seeing Through A Different Lens, has been planned for April 2023

Community Engagement Programme

Belfast Exposed Community Programme engages with our Community Partners in a collaborative way assisting with raising awareness. This can be issues within a community that are brought to a wider audience, providing access to photography as a method of education through our OCN Educational Community Engagement Project, summer scheme activities offering a fun and creative art form as with Conway Youth Centre to engagement offering skills in photography from a new view such as our NI Science photography workshops, providing the science behind photography in capturing creative images.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Youth

Belfast Exposed Young Futures & Academy



The 2022/23 Young Futures started in October and is due to complete in July 2023, with a showcase event in the Studio Gallery. The Young Futures, which was done through a Belfast Exposed Open Call as well as participants who attended the Belfast Exposed Summer Scheme 2022. In total 13 students will have completed the programme by July 2023, their showcase focusing on their long-term lens-based projects, which varies themes of the self-identity, youth culture, urban landscapes and editorial performance.

The Young Futures group have been to multiple gallery locations, such as a guided tour by Catalyst Arts co-directors, and a wax/drawing workshop facilitated by Wexford based artist, who is part of the Freeland's Programme, that was located at Ps2. As well as external locations, each class located in Belfast Exposed is presented a variety of assignments and practical demonstrations, exploring photography skills, professional development, curating work. All participants benefitted from the programme with significant changes in their confidence, communication and social skills as well as learning transferable skills, creativity and questioning their environment and community. We had a showcase event which was a celebratory event, recognising the participant's achievements and skills, social actions, friendships built and encouraging those who want to take their career forward, the opening night was well attended 100 family, friends, the Young Futures and the Lord Mayor of Belfast launched it.

CRUN (Causeway Rural Urban Network) YEAR Mae Murray Foundation: Belfast Exposed engaged within young people, who were initially brought together after COVID by a doctor at The Causeway Hospital to create a calendar, but it was noted the images were not of a quality, Belfast Exposed were engaged to improve the quality of the images, however, we identified the images were an expression of the feelings and emotions of the participants, in seeing this and through collaboration with the participants we changed the direction of their image taking into a Therapeutic Photography Project. The project came to the attention of the Loneliness Network in the NHSC and a report was produced, the fists of its kind within any trust featuring Young People and had a major showcase in Flowerfields Arts Centre.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

TRAINING

Photography Courses

The 'Photography Courses' has provided a consistent and reliable stream of income for the organisation. The covid pandemic, rising interest rates and the developing 'cost of living' crisis, posed a huge threat to the reliability of this service in terms of its income generating potential. During the pandemic, particularly during lockdowns, we temporarily delivered our courses online. When the lockdowns and restrictions were lifted, courses were back to be delivered in person and we saw a gradual increase in participation and purchases of our courses.

The financial year (2021/22) after the start of the pandemic saw the courses delivered to 124 participants with an income of £12,500, the following year (the most recent financial year 2022/23) saw a further increase with 178 participants and an income of £18,680. As there is a limit to how many courses you can schedule per week, and management of resources, the income ceiling here is more limited. The strategy for increased profit has been more focused on delivering the courses in-house by staff, with very few courses now being delivered by freelance tutors (only 4), and by increasing the range and variety of courses we offer, which has been very successful. The much bigger area for growth of income comes from the 'Photography Services' outlined below.

Photography Services

Belfast Exposed has seen a significant rise in interest and demand for bespoke photography courses. Both from individuals seeking bespoke one-to-one sessions, to groups, communities and staff teams requiring a photography course to be tailored to suit their needs, whether that be to improve participants' wellbeing, to learn specific photography skills, or for staff to be better equipped to create their own content and visuals for online marketing purposes.

Prior to 2021, this aspect of our business was never fully developed or established and was delivered on an ad hoc basis. The potential of these services are now being fully realised, with the development of the 'Wellbeing Photography Programme', the improved marketing bespoke courses, and most importantly the strategic approach to better package the bespoke courses for businesses.

Following the implementation of the above aspects, the first financial year of 2021/22 brought in an income of £9,980. The following financial year of 2022/23 saw a further increase with an income of £12,840. For the first month (April 2023) of the current financial year has already brought in £1,330. The 'Photography Services' aspect of the Training programme has provided a huge opportunity for growth and more income from our courses.

BOOKSHOP

The Bookshop provides a small, yet steady and reliable, income for Belfast Exposed, generating approximately £3,000 to £4,000 per year.

We continually expand and diversify the books we offer through sought-after publications from local and international photographers, in demand new releases, and books tailored for our photography courses. Additionally, we plan to provide a range of products like archive prints, postcards, and merchandise including a smartphone photography kit, photobook-making kit, and branded pens, badges, notebooks, t-shirts, hoodies, umbrellas and tote bags.

There are areas for growth and further income generation in the Bookshop, with one of the main areas being the huge potential of an e-commerce website. To help with the financial sustainability of the organisation, we plan to launch a brand-new website with e-commerce functionality in 2023 which would provide us with the ability to sell books, products and merchandise worldwide in a much more efficient and user-friendly way for our online customers.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

We plan to produce more of our own publications, commissioning artists to create photobooks and zines, and a series of themed editions of images from our archive. One standout opportunity, which will contribute to the financial sustainability of the organisation, is the production of 'Stories of Belfast' - a collection of books from the Belfast Exposed Archive. This links to our business plan to developing products for cultural tourists and developing overseas markets. The books will also have a degree of local interest, and can also be a key project to mark our upcoming 40th anniversary and celebrate the significance of the archive.

VENUE HIRE

Offering our spaces for venue hire has been very successful. This service was never fully established or utilised until a few years ago. Now, it can generate anywhere from £4,000 to more than £9,000 per year. The success has come from providing unique spaces at affordable prices; the addition of more galleries and spaces available to hire; repeat customers booking throughout the year, and the growing range and variety of events including being a set to film TV shows, to being a venue for wedding ceremonies. The increase of gallery spaces also makes it more possible for clients to hire a space for an exhibition, which is a common request that we can now accommodate.

MARKETING

Marketing - 2022/23

This year has seen significant growth in marketing activity and a series of successes in promoting Belfast Exposed and our work to a wider audience, both locally and internationally.

To better manage workload and make the most of staff expertise, the decision was made to split the Digital Marketing Officer into two (part time) roles:

Marketing & Communications Officer: focusing on areas such as email marketing, PR, communications, copywriting and Digital Media Officer: taking primary responsibility for social media management, video production, content production and digital advertising.

While both roles overlap considerably and work together to fulfil our broader marketing strategy, the specialisation of each role has also allowed us to grow our marketing considerably over the year.

Digital Marketing

Our digital marketing has many platforms, one of which is using MailChimp to send targeted email campaigns to lists of subscribers. The goal of these campaigns is to raise awareness of upcoming work, generate sales of courses and books and bring audiences to the gallery spaces.

There are two main performance metrics when measuring the performance of email marketing: Open Rate and Click Through Rate.

Open Rate is the % of subscribers who received an email and opened it.

Click Through Rate is the % of subscribers who received an email and clicked on at least one external link within an email.

In terms of benchmarking campaign performance against these metrics, Mail Chimp's own statistics give us the following statistics to measure our performance against:

For ALL industries/sectors, the average email Open Rate is 22.71%

For ALL industries/sectors, the average email Click Through Rate is 2.91%

For the 'ARTS/ARTISTS' sector, the average email Open Rate is 26.27%

For the 'ARTS/ARTISTS' sector, the average email Click Through Rate is 2.95%

Belfast Exposed Photography

Company Limited by Guarantee

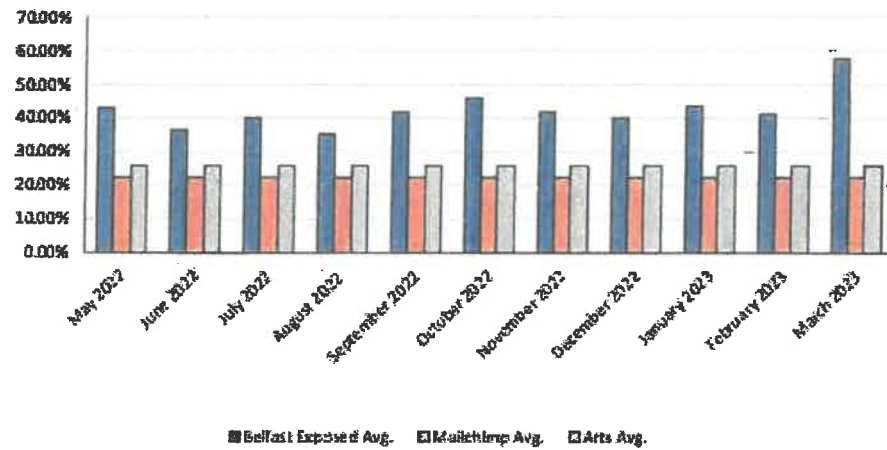
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

While these metrics are not the only ways in which we measure performance - and they can be misleading without context - they offer some of the best and most accessible ways of viewing the performance of our email marketing activities.

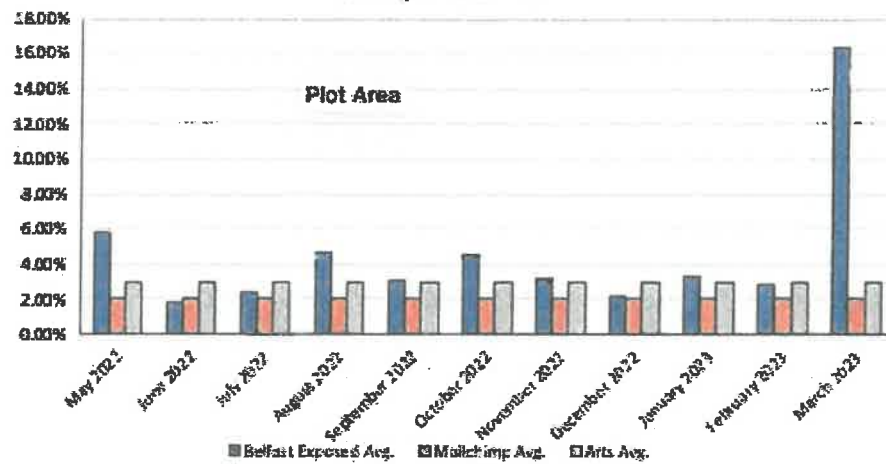
Compared to these benchmarks, Belfast Exposed's digital marketing has been consistently above average in 2022-23. Our Average Open Rate for email campaigns was 42.53%. As can be seen in the graph below, our email campaigns were significant above average in this regard throughout the entire year.

Average Monthly Email Open Rate Compared to Mailchimp
Averages 2022 - 23



Meanwhile, our Average Click Through Rate for email campaigns was 4.56%. Again, this is significantly above average for the year:

Average Monthly Email Click Through Rate Compared to Mailchimp
Averages 2022 - 23



Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Press & Media

The 2022-23 period was strong for Belfast Exposed in terms of press & media coverage. Our approach to press & media has involved the revision of our press mailing lists, the cultivation of personal relationships with journalists and editors, and a concerted effort to broadcast our work through more consistent press releases and social media.

A number of high-profile shows, leveraging press & media contacts and a more targeting approach to press releases and journalists lead to one of our best years in terms of the volume of press coverage.

In total, Belfast Exposed has featured in 77 pieces of media coverage in 2022 - 23. This marks our most successful year for press & media on record, with our previous highest for a year being 44.

This coverage ranges from reviews, news pieces based on press releases, exhibition & event listings and interviews in both regional and national publications. We have also been featured in several BBC Radio Ulster shows and on NVTV.

Selected outlets included Belfast Live, The Belfast Telegraph, The Ulster Tattler, The Irish News, Belfast Media, The Newsletter, The Irish Time, The Scotsman, The Independent, BBC Radio, Dazed Magazine, Visual Artists News, The Irish Arts Review, NVTV, Aesthetica Magazine and Vogue.

Internationally, Belfast Exposed appeared before an international audience via Aesthetica Magazine and Vogue related to The Truth Is In The Soil and She / Her / Hers / Herself respectively.

Digital Engagement Strategy

Utilising a digital engagement strategy over the last year, Belfast Exposed has now learnt a variety of lessons that will have shaped the strategy over the year. At the beginning of the year social media analytics showed the user engagement of videos sat significantly higher than on any other style of media. However, with Instagram's persistence to morph to a video first platform, other platforms such as TikTok and Facebook have now adapted their algorithms to promote image-based posts to compete with the used depend coming from Instagram. As algorithms continue to change, Belfast Exposed stays updated with current trends to ensure content is optimised for user engagement. As well as algorithms shifting, so are layouts of platforms. A recent post style change on Facebook is now longer showing 9:16 (portrait videos) in this ratio but rather showing only a 4:5 ratio. Posts are now carefully designed so content is fully visible on a timeline.

We have focused on creating high quality video content and are now experimenting with animated infographics. According to research infographics give engaging visual that attract followers and encourage them to share. It also makes it more probable for a post to be shared to new networks.

As Belfast Exposed invests in digital engagement, we actively encourage our exhibiting artists to do so also. We have monitored how the use of collaborative content posting on digital platforms, i.e sharing and saving content can encourage positive algorithms, so content is optimised. An example of this is the successful sharing of Seen to Be Heard content in March of 2022. With multiple social media profiles sharing Belfast Exposed content, it resulted in a successful campaign in advocating for change and educating audiences. It is now an aspect of artist contracts to engage with our social media platforms and digital strategy, so they share our content and tag our platforms in their own.

With video content, trends over the last year have shown an increasing preference for subtitles to be embedded in the video as 80% of social media videos are now viewed silently. Subtitles allows users to watch videos on their commute as they do not need to hear the content to engage. Belfast Exposed videos now use subtitles as this aligns with our key aim to be accessibility to all and it increases engagement by 15%.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Archive

In the past year, Belfast Exposed has taken important steps to improving accessibility to our photography archive to draw in new researchers and community members. Using the Spectrum Museum standards, we have been working towards assigning new identification numbers to our files to make each of these more readily locatable for those interested in visiting our archive. Archive staff have also created a finding aid for this purpose.

Since June of last year, we have digitised over 1000 negatives, and with the help of several new volunteers, we have successfully begun digitising our print media-primarily the contact sheets that accompany our large collection of 35mm negatives.

We have recently acquired a new collection from a member of the Belfast Community-now called The Owens Collection-which consists of approximately 750 negatives and silver gelatine prints dated to c. 1925-1960. Approximately 200 of these images have already been digitised and we are looking forward to sharing a selection of photographs from this collection with the public. We are also in the process of acquiring another collection of photographs from a community member. Our archive has thus continued to grow and has become more diverse.

On a weekly basis, we are also featuring new archive images on our social media pages to promote our diverse collections. We have also been participating in several exciting projects with organisations such as the Belfast City Council and the Gallery of Photography (Dublin). Our ongoing collaboration with the Belfast City Council has seen to a video being produced and shared to promote a new tourism centre that will open downtown in 2027. Images from our archive were used in this project to promote our histories, the uniqueness of our city and local communities. Our collaboration with the Gallery of Photography is ongoing, as images are being sourced from our collections for a larger exhibition concerning the history of Ireland.

In the coming year, we will continue with our large-scale digitisation project and we hope to draw more volunteers in who are interested in the fields of collections management, photography preservation and archiving. We look forward to the next stage of our collaboration with the Belfast City Council, and will continue to collaborate with other organisations to share images from our archive.

In Conclusion

The past year at Belfast Exposed has been marked by exceptional growth, resilience, and innovation. We have successfully advanced strategic initiatives, expanded our audience reach, and celebrated the arts through a diverse range of exhibitions, programs, and initiatives. As we move forward, Belfast Exposed is poised to continue its mission of fostering creativity, supporting emerging talent, and engaging with communities to promote the power of photography as an art form and a tool for positive change.

We express our gratitude to our dedicated staff, trustees, volunteers, artists, participants, and supporters, as well as our funding bodies, including the Arts Council of Northern Ireland, Belfast City Council, Arts & Business NI and Barring Foundation for their unwavering commitment to Belfast Exposed's vision and mission. Together, we look forward to a future filled with even more impactful exhibitions, innovative programs, and meaningful community engagement.

Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Trustees' responsibilities statement

The trustees, who are also directors for the purposes 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

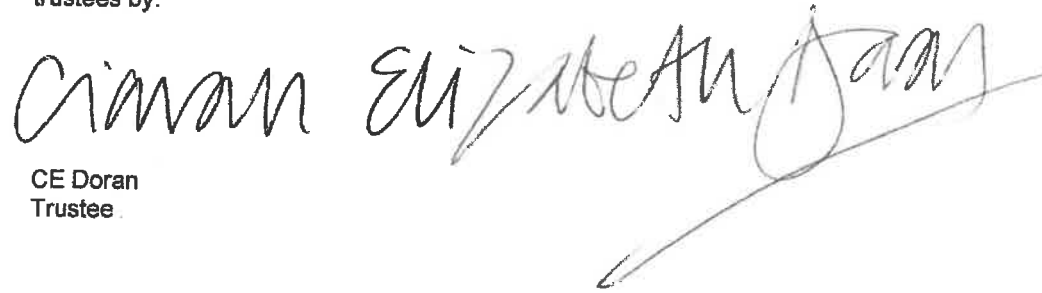
Belfast Exposed Photography

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The trustees' annual report was approved on 28 September 2023 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'Cianan Elizabeth Doran', written in a cursive style. The signature is positioned above the printed name 'CE Doran'.

CE Doran
Trustee

Belfast Exposed Photography

Northern Ireland - Charity number 104973

Annual return

Belfast Exposed Photography

Company Limited by Guarantee

Independent Auditor's Report to the Members of Belfast Exposed Photography

Year ended 31 March 2023

Opinion

We have audited the financial statements of Belfast Exposed Photography (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of 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 charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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.

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.

Belfast Exposed Photography

Company Limited by Guarantee

Independent Auditor's Report to the Members of Belfast Exposed Photography *(continued)*

Year ended 31 March 2023

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. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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 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 directors' report and from the requirement to prepare a strategic report.

Belfast Exposed Photography

Company Limited by Guarantee

Independent Auditor's Report to the Members of Belfast Exposed Photography *(continued)*

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes 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 charity 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.

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:

We obtained an understanding of the legal and regulatory framework applicable to the Company through enquiry of management, industry research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the Company - Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 control cycles in place and enquiry of management.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

Belfast Exposed Photography

Company Limited by Guarantee

Independent Auditor's Report to the Members of Belfast Exposed Photography (continued)

Year ended 31 March 2023

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Michael Flannigan (Senior Statutory Auditor)

For and on behalf of
FEB Chartered Accountants
Chartered accountants & statutory auditor

Linenhall Exchange
1st Floor,
26 Linenhall Street
Belfast
Northern Ireland
BT2 8BG

28 September 2023