

Company registration number: NI651617
Charity Number: NIC107929

ACCESS TO ARTS FOR ALL NI LTD
Company limited by guarantee

Trustees report and unaudited financial statements

31 March 2024

ACCESS TO ARTS FOR ALL NI LTD
Company limited by guarantee

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ACCESS TO ARTS FOR ALL NI LTD
Company limited by guarantee

Trustees and other information

| | |
|--------------------------|---|
| Trustees | Martin Bradley Dolores O'Reilly Deirdre Doherty |
| Company number | NI651617 |
| Registered office | Millennium Forum 3 Newmarket Street L Derry BT48 8EB |
| Business address | Millennium Forum 3 Newmarket Street Derry BT48 8EB |
| Accountants | McDaid McCullough Moore PO Box 28 28/32 Clarendon Street Derry BT48 7HD |

ACCESS TO ARTS FOR ALL NI LTD
Company limited by guarantee
Trustees report
Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the company for the year ended 31 March 2024. The trustees who served during the year and up to the date of this report are set out on page 1. The report is prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Structure, governance and management

Governing document

Access To Arts For All NI Ltd is a charitable company limited by guarantee not having a share capital. It was recognised as a charity in November 2020, registration number 107929. The charity is governed by its Articles of Association.

Organisational structure

The charitable company is managed by the trustees. Trustees are chosen based on their skills and professional backgrounds so as to ensure a wide range of experience is represented on the board. Trustees meet bi-monthly to review strategies, assess risk and plan future policies.

Appointment of trustees

New trustees are nominated by current trustees. Induction and training of new trustees is provided by existing trustees.

Principal risks and uncertainties

The trustees have conducted its own review of the major risks to which the charitable company is exposed and systems have been established to mitigate those risks. The trustees continually monitor their exposure to financial risk. Given the size of the company, the trustees have not delegated the responsibility of monitoring financial risk to a sub committee.

The financial viability and sustainability of the charity is a major risk recognised. The trustees continually strive to source additional or new funding to enhance the facilities and services provided.

Business and financial risk is managed by ensuring trustees, with the necessary experience, are recruited and budgets and forecasts are prepared. The reporting network makes use of IT systems which includes Microsoft Excel/Word which are continuously updated and maintained.

The charitable company's principal financial assets is cash at bank, grant debtors and trade creditors. Associated risks include credit risk and liquidity risk. To minimize credit risk the trustees have implemented policies that require appropriate credit checks on potential customers before transactions take place. To minimize liquidity risk material purchases are carefully planned to ensure appropriate cash flows exist to meet operational costs.

Internal risks are minimised by the implementation of controls and procedures for authorisation of all transactions.

Related parties

Access to Arts For All NI Ltd works closely with M Forum Trading Limited in meeting its aims and objectives.

Objectives and activities

The principal objective of the charitable company is to provide original and accessible theatre based activities for the entertainment and education of a wider public audience, reaching in particular those who may lack the opportunity due to disability, geographic, economic, mobility or other constraints. The Trustees considered guidance from the Charity Commission for Northern Ireland in relation to the public benefit statement.

ACCESS TO ARTS FOR ALL NI LTD

Company limited by guarantee

Trustees report (continued)

Year ended 31 March 2024

The aims of the organisation are:-

- to provide opportunities for the inhabitants of the Derry City & Strabane District Council area, without distinction of age, sex, race, political, religious or other opinion, the statutory authorities, voluntary organisations and inhabitants in a common effort to advance citizenship and promote good health by providing facilities in the interests of social welfare for recreation or leisure time occupation, with the object of improving the conditions of life for the inhabitants

- to promote inclusivity, good community relations, social cohesion, racial harmony, equality and diversity and

- to advance the education of those who learn differently, in particular but not exclusively through the promotion of the arts such as drama, dance, music, workshops and related activities with a view to providing relief to those in need and developing life skills.

To achieve the objectives above Access To Arts For All NI Ltd provides various facilities at the millennium forum theatre through its links with M Forum Trading Limited.

Public benefit

How our activities deliver public benefit

Our main activities are set out below. All our charitable activities are undertaken to further our aims of providing public benefit.

The main objective is to provide facilities to promote social inclusion for all via theatre based activities such as drama, dance, music, workshops and related activities. To achieve this objective Access To Arts For All NI Ltd provides DJ training courses, Dementia tea dances and Energy of Light discos at the millennium forum.

The trustees believe they are meeting the public benefit test by increasing accessibility to the arts to everyone in the locality from the young to the elderly, from able bodied to those with disabilities and other mobility constraints.

Achievements and performance

Throughout this period, Access to Arts for All provided a range of social engagement and outreach activities in line with our charitable objectives.

Access to Arts for All delivered "A Rural Arts Engagement Programme" at various locations in the locality. This provided social activities for young people with physical, cognitive communication disabilities and their parents/carers. The programme enabled young people to come together and enjoy arts based activities, bringing people together to develop their skills and helping them to re-engage after the difficulties presented by Covid 19. Over a 9 month period, we provided regular engagement which aided social inclusion, interest in the arts and increased belonging for children and their parents with a setting which encouraged arts based activities. Access to Arts provided facilitation, materials and refreshments for participants, including arts activities in drama, dance and performance.

As part of our ongoing work, Access to Arts for All provided Energy of Light Disco's in partnership with the Millennium Forum. These were available to young people to attend, with a particular focus on targeting children with disabilities or mobility issues. This provided creative and social activities through the arts, to improve their circumstance and quality of life. Achievements through this programme included the ability for young people to engage within a safe social environment with peers, expressing their feelings, problem solving, learning new skills and developing new friendships.

In the period, Access to Arts for All provided Dementia Friendly Tea dances within the Millennium Forum. The aim of this programme was to provide relief, through the arts for those with dementia or early signs of dementia. They benefited from connecting with others, reminiscing and reducing feelings of loneliness.

ACCESS TO ARTS FOR ALL NI LTD

Company limited by guarantee

Trustees report (continued)

Year ended 31 March 2024

Financial performance

Income for the year was £12,280 (31 March 2023 - £3,773) and expenditure £12,551 (31 March 2023 - £5,038). Operating deficit was (£271) (31 March 2023 - deficit (£1,265)). Net assets at the balance sheet date were £1,662 (31 March 2023 - £1,933).

Public and private funding and donations continues to be vital to the operation of the charitable company.

Reserves

The trustees over time will try and accumulate an adequate reserve requirement.

Plans for the future

The trustees are satisfied with the performance of the charitable company during these difficult times. The future aims of Access To Arts For All NI Ltd are to

- sustain and expand on the activities outlined above,
- maintain the viability of the charitable company,
- ensure facilities are accessible to all,
- secure funding for new projects, and
- co-operate with other bodies to develop additional facilities.

Trustees responsibility statement

The trustees are responsible for preparing the Trustees report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

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

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

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

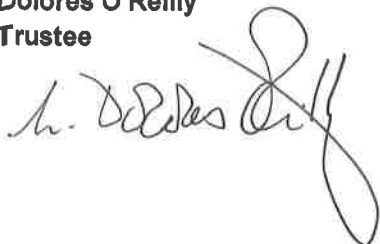
Small company provisions

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

ACCESS TO ARTS FOR ALL NI LTD
Company limited by guarantee
Trustees report (continued)
Year ended 31 March 2024

This report was approved by the board of trustees on 19 December 2024 and signed on behalf of the board by:

Dolores O'Reilly
Trustee

A handwritten signature in black ink, appearing to read 'Dolores O'Reilly', written in a cursive style. The signature is positioned to the right of the printed name and title.

ACCESS TO ARTS FOR ALL NI LTD
Company limited by guarantee

Independent Examiner's Report to the Trustees of
ACCESS TO ARTS FOR ALL NI LTD
Year ended 31 March 2024

I report to the charity trustees on my examination of the financial statements of the Charitable Company for the year ended 31 March 2024, which comprise the statement of financial activities, the statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's report

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

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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



Kevin McCullough FCA

McDaid McCullough Moore
Chartered Accountants
PO Box 28
28/32 Clarendon Street
Derry
BT48 7HD

19 December 2024

ACCESS TO ARTS FOR ALL NI LTD

(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)

For the year ended 31 March 2024

| | Notes | Unrestricted revenue funds | Restricted revenue funds | Restricted capital funds | 2024 Total | Unrestricted revenue funds | Restricted revenue funds | Restricted capital funds | 2023 Total |
|--|-------|----------------------------|--------------------------|--------------------------|---------------|----------------------------|--------------------------|--------------------------|--------------|
| | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Income | | | | | | | | | |
| Charitable activities | | | | | | | | | |
| Community Foundation | - | - | - | - | - | - | 2,000 | - | 2,000 |
| ACNI Rural Engagement Arts | - | - | 9,600 | - | 9,600 | - | - | - | - |
| Halifax foundation | - | - | 968 | - | 968 | - | - | - | - |
| Fundraising | | | | | | | | | |
| Other fundraising activities | | 1,712 | - | - | 1,712 | 1,773 | - | - | 1,773 |
| Total income | | <u>1,712</u> | <u>10,568</u> | <u>-</u> | <u>12,280</u> | <u>1,773</u> | <u>2,000</u> | <u>-</u> | <u>3,773</u> |
| Expenditure | | | | | | | | | |
| Artists/dance costs | | 500 | 6,718 | - | 7,218 | 1,152 | 1,280 | - | 2,432 |
| Rent | | - | 3,850 | - | 3,850 | - | 720 | - | 720 |
| Accountancy | | 664 | - | - | 664 | 300 | - | - | 300 |
| Other costs | | 154 | - | - | 154 | 921 | - | - | 921 |
| Depreciation | | - | - | 665 | 665 | - | - | 665 | 665 |
| Total expenditure | | <u>1,318</u> | <u>10,568</u> | <u>665</u> | <u>12,551</u> | <u>2,373</u> | <u>2,000</u> | <u>665</u> | <u>5,038</u> |
| Net income / (expenditure) for the year | | 394 | - | (665) | (271) | (600) | - | (665) | (1,265) |
| Total funds brought forward | 8 | 1,268 | - | 665 | 1,933 | 1,868 | - | 1,330 | 3,198 |
| Total funds carried forward | 8 | <u>1,662</u> | <u>-</u> | <u>-</u> | <u>1,662</u> | <u>1,268</u> | <u>-</u> | <u>665</u> | <u>1,933</u> |

All of the above amounts relate to continuing activities.

The notes on pages 10 to 15 form part of these financial statements.

ACCESS TO ARTS FOR ALL NI LTD
Company limited by guarantee

Statement of financial position
31 March 2024

| | | 2024 | | 2023 | |
|---|------|---------|-------|---------|-------|
| | Note | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 5 | - | | 665 | |
| | | | - | | 665 |
| Current assets | | | | | |
| Debtors | 6 | 1,710 | | - | |
| Cash at bank and in hand | | 4,475 | | 10,128 | |
| | | 6,185 | | 10,128 | |
| Creditors: amounts falling due within one year | 7 | (4,523) | | (8,860) | |
| Net current assets | | | 1,662 | | 1,268 |
| Total assets less current liabilities | | | 1,662 | | 1,933 |
| Net assets | | | 1,662 | | 1,933 |
| Funds | | | | | |
| Unrestricted funds | 8 | | 1,662 | | 1,268 |
| Restricted capital funds | 8 | | - | | 665 |
| Members funds | | | 1,662 | | 1,933 |

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

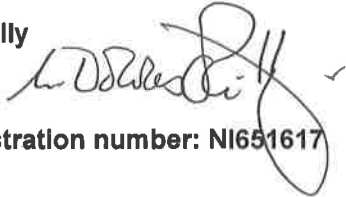
The notes on pages 10 to 15 form part of these financial statements.

ACCESS TO ARTS FOR ALL NI LTD
Company limited by guarantee

Statement of financial position (continued)
31 March 2024

These financial statements were approved and authorised for issue by the Board on 19 December 2024, and were signed on its behalf by

Dolores O'Reilly
Trustee

A handwritten signature in black ink, appearing to read 'Dolores O'Reilly', with a large, stylized flourish extending from the end of the signature.

Company registration number: NI651617

The notes on pages 10 to 15 form part of these financial statements.

ACCESS TO ARTS FOR ALL NI LTD
Company limited by guarantee

Notes to the financial statements
Year ended 31 March 2024

1. General information

The charity constitutes a public benefit entity as defined by FRS102. The company is a private company limited by guarantee, registered in Northern Ireland. The address of the registered office is Millennium Forum, 3 Newmarket Street, L Derry, BT48 8EB.

2. Accounting policies

Basis of preparation

The financial statements have been prepared under the historic cost convention and in compliance with and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

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

Fund accounting

The funds of the charitable company consist of restricted and unrestricted funds.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors.

Capital funds are restricted funds retained for the benefit of the charity as a capital fund.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainty exists. The trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these financial statements.

The principal factors underlying this judgement are the continued support of funders and current financial performance.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The depreciation charge in respect of tangible fixed assets is based on the estimated useful life of each group of assets. Revision of estimated useful life of each grouping will affect the estimates charged in the Statement of Financial activities.

ACCESS TO ARTS FOR ALL NI LTD
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2024

Income

Income is included in the statement of financial activity when the charity is entitled to the income, any performance conditions attached to the income have been met and the amount can be quantified with reasonable accuracy. Income is included in the financial statements inclusive of value added taxation. The following specific policies are applied to particular categories of income:

Capital grants are recognised in the year in which they are receivable and treated as restricted funds with depreciation on the relevant asset charged directly to the restricted fund in the statement of financial activities.

Revenue grants are recognised as income when receivable.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure is included in the financial statements inclusive of value added taxation which cannot be recovered and is reported as part of the expenditure to which it relates. Expenditure is split between restricted and unrestricted expenditure. Unrestricted expenditure relates to general fundraising costs, management and general administration of the charity and restricted expenditure is as set out in the Letters of Offer.

Tangible assets

Tangible assets are initially recorded at cost, and are 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.

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:

Fittings fixtures and equipment - 33.34% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

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.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

ACCESS TO ARTS FOR ALL NI LTD
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2024

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 transaction price, 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.

Other financial instruments are subsequently measured at fair value, with any changes recognised in income and expenditure, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in income or expenditure immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in income or expenditure immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

3. Limited by guarantee

The company is limited by guarantee. The liability of each member is limited to £1 in the event of the winding up of the company.

4. Staff costs / Trustee expenses & remuneration

The average number of persons employed by the company during the year, including the directors, amounted to nil (31 March 2023 : nil).

The trustees were not paid during the year for their services. The trustees were not paid or reimbursed for expenses during the year.

ACCESS TO ARTS FOR ALL NI LTD
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2024

| | | |
|--|---|--------------------|
| 5. Tangible assets | Fixtures, fittings and equipment £ | Total £ |
| Cost | | |
| At 1 April 2023 and 31 March 2024 | 1,995 | 1,995 |
| Depreciation | | |
| At 1 April 2023 | 1,330 | 1,330 |
| Charge for the year | 665 | 665 |
| At 31 March 2024 | 1,995 | 1,995 |
| Carrying amount | | |
| At 31 March 2024 | - | - |
| At 31 March 2023 | 665 | 665 |
| | | |
| 6. Debtors | 2024 £ | 2023 £ |
| Other debtors | 1,710 | - |
| | | |
| 7. Creditors: amounts falling due within one year | 2024 £ | 2023 £ |
| Trade creditors | 4,523 | 8,860 |

ACCESS TO ARTS FOR ALL NI LTD
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2024

8. Funds

Unrestricted funds

| | Income | | Expenditure | |
|---------------|--------|-------|-------------|-------|
| | 2023 | 2023 | 2024 | 2024 |
| | £ | £ | £ | £ |
| General funds | 1,268 | 1,712 | (1,318) | 1,662 |

Purposes of unrestricted funds

Unrestricted funds are funds that are utilised at the discretion of the trustees in furtherance of the objects of Access to Arts For All NI Ltd. Included in unrestricted funds are donations, entrance charges and other fundraising activities.

Restricted funds

| | Income | | Expenditure | |
|----------------------------|--------|--------|-------------|------|
| | 2023 | 2023 | 2024 | 2024 |
| | £ | £ | £ | £ |
| ACNI Rural Engagement Arts | - | 9,600 | (9,600) | - |
| Halifax foundation | - | 968 | (968) | - |
| | - | 10,568 | (10,568) | - |

Purposes of restricted funds

The purpose of grants from ACNI Rural Arts Engagement Programme and the Halifax foundation is to promote social inclusion and accessibility, for everyone from the young to the elderly, from the able bodied to those with disabilities, for all theatre based activities such as drama, music, dance, workshops and related activities in the local area.

Restricted capital funds

| | Income | | Expenditure | |
|----------------------|--------|------|-------------|------|
| | 2023 | 2023 | 2024 | 2024 |
| | £ | £ | £ | £ |
| Co-operation Ireland | 665 | - | (665) | - |
| | 665 | - | (665) | - |

Purposes of restricted capital funds

Restricted capital funds represents income from funders for the purchase of specific fixed assets to facilitate the operations of the charity.

ACCESS TO ARTS FOR ALL NI LTD
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2024

9. Analysis of net assets between funds

| | Unrestricted funds £ | Restricted capital funds £ | Total funds £ |
|---|-------------------------------------|---|------------------------------|
| Fund balances at 31 March 2024 represented by : | | | |
| Tangible fixed assets | - | - | - |
| Current assets | 2,922 | 3,263 | 6,185 |
| Current liabilities | (1,260) | (3,263) | (4,523) |
| | <u>1,662</u> | <u>-</u> | <u>1,662</u> |
| | <u>1,662</u> | <u>-</u> | <u>1,662</u> |