

# FilmBath LTD

England & Wales · Charity number 1080952

## Details

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Other names	BATH FILM FESTIVAL, BATH FILM FESTIVAL LIMITED, BFF, FilmBath LTD
Status	Registered
Legal form	Charitable company
Company number	03400371
Registered	2000-05-31
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	FilmBath LTD 4 Chapel Row Bath BA1 1HN
Phone	01225 463 458
Email	<a href="mailto:hello@filmbath.org.uk">hello@filmbath.org.uk</a>
Website	<a href="http://www.filmbath.org.uk">www.filmbath.org.uk</a>

## Activities

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**Objects:** THE CHARITY IS ESTABLISHED TO PURSUE THE FOLLOWING OBJECTS ("THE OBJECTS").A TO PROMOTE APPRECIATION OF AND EDUCATION IN THE ARTS AND CRAFTS AND THEIR ASSOCIATED TECHNOLOGIES, ESPECIALLY BUT NOT EXCLUSIVELY THOSE OF THE CINEMA AND OTHER FORMS OF MOVING IMAGES, AND INCLUDING THOSE OF MUSIC, DRAMA, DANCING, MIME, GRAPHIC ARTS, PAINTING, SCULPTURE, LITERATURE, POETRY AND ORATORY ARTS.B TO EDUCATE THE PUBLIC BY ENCOURAGING THE CREATIVE PARTICIPATION IN THE ARTS AND CRAFTS OF CINEMA, VIDEO AND OTHER FORMS OF MOVING IMAGES, INCLUDING DIRECTING. SCRIPT-WRITING, FILM EDITING, CINEMATOGRAPHY, SCORE-WRITING, SET AND MODEL MAKING, LIGHTING, FILM AND VIDEO PROJECTION, AND ALL OTHER FILM AND VIDEO-RELATED ARTS AND SKILLSC TO EDUCATE THE PUBLIC IN THE HISTORY, AESTHETICS AND THEORY OF MOVING IMAGES IN ALL THEIR ASPECTS.

**Activities:** FilmBath LTD organises and presents the FilmBath Festival annually, as well as a series of other cinema - related events and activities throughout the year.

## Classification

- **How:** Provides Services
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, The General Public/mankind

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE BATH AND NORTH-EAST SOMERSET, WILTSHIRE, SOMERSET & GLOUCESTERSHIRE
- Bath And North East Somerset
- Gloucestershire
- Somerset
- Wiltshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£114,159	£96,789	-	-
2024-03-31	£73,643	£99,318	-	-
2023-03-31	£78,846	£82,635	-	-
2022-03-31	£70,023	£69,706	-	-
2021-03-31	£116,772	£112,164	-	-

## Trustees

Name	Role	Appointed
Katie Hall		2023-09-21
Philip Raby		2023-01-19
Sebastian David Martin		2023-09-21
Suzanne Harris		2023-09-21
Tara Barnett		2020-10-22

**FilmBath LTD**

England & Wales - Charity number 1080952

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# Accounts

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Trustees Report and Financial Statements

# FilmBath LTD

Registered Charity - Charity number 1080952  
For the year ended 31st March 2025



REFERENCE & ADMINISTRATIVE DETAILS OF THE CHARITY

ITS TRUSTEES & ADVISERS

for the year ended 31 March 2025

Trustees

Martin Haigh  
Murray Kenneth  
Seb Martin  
Roger Griffith  
Philip Raby  
Dave Taylor-Matthews  
Katie Hall  
Parang Khezri  
Ella McDonald  
Matthew Wilkley  
Tara Barnett  
Suzanne Harris

Company registered number

3400371

Charity registered number

1080952

Registered office

4 Chapel Row  
Bath  
BA1 1HN

Company secretary

Mr Murray Kenneth

Bankers

CAF Bank  
West Malling  
Kent,  
ME 19 4TA

FILMBATH LTD (a company limited by guarantee)

TRUSTEES' REPORT

for the year ended 31 March 2025

The Trustees (who are also directors of the charity for the purposes of the Companies Act) submit their annual report and the financial statements of FilmBath Limited (the company) for the year ended 31 March 2025. The Trustees confirm that the annual report and financial statements of the company comply with current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### a. CONSTITUTION

The company is a charitable company limited by guarantee and was set up by a Memorandum of Association on 8 July 1997.

It was registered as a charity on 5 May 2000 under an amended Memorandum of Association and is governed under its Articles of Association.

The principal object of the company is to organise and promote FilmBath (previously Bath Film Festival) and other educational and cultural events for the benefit of the public.

### b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the company is the responsibility of the Trustees who are elected and co-opted by an ordinary resolution of the Board of Trustees and ratified at the AGM.

### c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The trustees and the management team are responsible for operational decisions and strategy, they meet regularly throughout the year to administer the charity.

## OBJECTIVES AND ACTIVITIES

### a. POLICIES AND OBJECTIVES

The charitable company was formed to incorporate the activities of FilmBath (previously FilmBath); its policies and objectives are to:

- 1) show films and film-related events in Bath and North East Somerset (B&NES);
- 2) supplement and enhance current cinema provision in B&NES;
- 3) reach and develop new audiences;
- 4) make the cinema experience unique, memorable and fun;
- 5) communicate enthusiasm for film;
- 6) provide structures and resources to deliver the above.

In shaping and planning our objectives, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging. FilmBath relies on grants, sponsorship and the income from ticket sales to cover its operating costs. In setting the level of ticket sales and concessions, the trustees consider the accessibility of the Film Festival for those on low incomes.

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

The activities for achieving the objectives are:

- 1) Mounting an annual festival of film and cinema-related activities in Bath;
- 2) Developing an outreach programme of events taking place throughout the year;
- 3) Collaborating regularly with other arts providers and creative partners.

## ACHIEVEMENTS AND PERFORMANCE

### a. REVIEW OF ACTIVITIES

The 34th FilmBath Festival took place from 18–27 October 2024, presenting a bold and wide-ranging programme of cinema and events across the city. Over ten days, audiences experienced more than 50 screenings and activities, including UK preview titles, international festival highlights, and distinctive events that combined film with live performance, discussion and place-based experiences.

2024 marked a year of significant growth, with the festival expanding from a handful of central cinemas to 13 venues across Bath. Alongside our core partnership with The Little Theatre Cinema and Everyman, we activated heritage sites, museums and cultural spaces, reinforcing FilmBath's role as a city-wide cultural force.

Programming remained central to our mission: the festival continued its long-standing commitment to gender equality, with at least 50% of all films written and/or directed by women, honouring ten years of the F-Rating. We also broadened audience choice with international films, artistically ambitious titles, and expanded strands including queer cinema, live-scored silent film, and outdoor events at Green Park Station.

This year also saw the introduction of Industry Days for filmmakers and exhibitors, alongside the continued evolution of the IMDb New Filmmaker and Script to Screen Awards, both of which were live-streamed for the first time. These developments strengthened our regional role in talent development and professional support.

Accessibility remained a core value. The festival increased the number of screenings with descriptive subtitles, relaxed screenings and audio description, supported by a new Access Guide; 30% of audiences reported that these features enabled their participation. Our Pay What You Can model continued to remove financial barriers, with half of audiences saying it allowed them to attend more films or attend at all.

Audience response was exceptionally positive, with 21% overall audience growth and 40% first-time attendees, demonstrating the increasing impact of our expanded format, partnerships, and marketing efforts.

FilmBath Festival 2024 strengthened the organisation's profile locally and nationally, delivering a programme that inspired, challenged and delighted audiences, while deepening collaboration across Bath's cultural landscape.

### b. INVESTMENT POLICY AND PERFORMANCE

The charitable company does not currently hold any investments. Surplus cash is placed on deposit in the charitable company's bank, where it earns interest.

## FINANCIAL REVIEW

### a. RESERVES POLICY

It is the policy of the charity to achieve a level of cash reserves that are sufficient to cover the actual administration and management costs of the charity for six months (ignoring the cost of donations 'in-kind' services).

### b. FINANCIAL COMMENTARY

The below accounts have been prepared on the basis that the charity is a going concern.

2024 marked a return to profitability for FilmBath after a few difficult years. This was exceptionally pleasing to see and was mainly driven by two factors: an increase in a small number of large, one-off, donations; and the continued growth and success of the festival referenced above.

The reserves position has made good positive progress over 2024/25, having been mostly utilised over the last few years. It remains a key priority of the board to balance spending on fundraising efforts, outreach work, and the festival. All whilst remaining fiscally disciplined and aware of the funding challenges evident to any charitable arts organisation in current times.

Whilst one-off donations are not viewed as the long-term funding strategy for FilmBath, they have enabled us to continue to grow the scope of the festival and the outreach work undertaken. We also look forward positively to the future, building our case for support and funding strategy throughout the whole of 2025.

This report was approved by the Trustees on 21/12/2025 and signed on its behalf, by:



Martin Haigh  
Chair of Trustees

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the year ended 31 March 2025

The Trustees (who are also directors of FilmBath Limited 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 and charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 of the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES/DIRECTORS OF FILMBATH LIMITED

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I report on the accounts for the year ended 31<sup>st</sup> March 2025 set out on pages 9 to 10.

Respective responsibilities of directors, trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

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 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements: to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) ; have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Craig P Jenkins BA (Hons) FCMA CGMA  
TSL Accounting Ltd  
4 Chapel Row Bath BA11HN

18<sup>th</sup> December 2025

FILMBATH LTD (a company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES  
 (incorporating income and expenditure account)  
 for the year ended 31 March 2025

	Note	Total funds 2025 £	Total funds 2024 £
INCOMING RESOURCES			
Incoming resources from generated funds:			
Investment income	3	414	523
Incoming resources from charitable activities	2	113,745	73,120
TOTAL INCOMING RESOURCES	8	<u>114,159</u>	<u>73,643</u>
RESOURCES EXPENDED			
Costs of generating funds:			
Charitable activities	2	96,789	99,318
TOTAL RESOURCES EXPENDED	8	<u>96,789</u>	<u>99,318</u>
NET INCOME /(DEFICIT) FOR THE YEAR		17,370	(25,675)

FILMBATH LTD (a company limited by guarantee)

BALANCE SHEET

as at 31 March 2025

	Note	2025	2024
		£	£
FIXED ASSETS			
Tangible fixed assets	5	603	803
CURRENT ASSETS			
Debtors	6	0	0
Cash at bank and in hand		22,147	32,058
		<u>22,750</u>	<u>32,861</u>
CREDITORS: amounts falling due within one year	7	(336)	(27,818)
NET CURRENT ASSETS		<u>22,414</u>	<u>4,250</u>
TOTAL ASSETS		<u>22,414</u>	<u>5,043</u>
CAPITAL AND RESERVES			
Revenue Reserves	8	5,043	30,718
Surplus / (Deficit) for the year		17,370	(25,675)
		<u>22,414</u>	<u>5,043</u>

FILMBATH LTD (a company limited by guarantee)

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. The Trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2025 and of its surplus for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Trustees on 21/12/2025 and signed on their behalf, by:



Martin Haigh  
Chair of Trustees

The notes on pages 13-19 form part of these financial statements.

# FILMBATH LTD (a company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

### 1. ACCOUNTING POLICIES

#### 1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in March 2005, applicable accounting standards and the Companies Act 2006.

#### 1.2 COMPANY STATUS

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

#### 1.3 FUND ACCOUNTING

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

#### 1.4 INCOMING RESOURCES

All incoming resources are included in the Statement of financial activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the company where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

## 1. ACCOUNTING POLICIES (continued)

### 1.5 RESOURCES EXPENDED

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

### 1.6 TURNOVER

Turnover comprises revenue recognised by the company in respect of goods and services supplied, exclusive of Value Added Tax and trade discounts.

### 1.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Equipment - 25% reducing balance

### 1.8 ACCRUALS & LIABILITIES

The financial year for the Festival runs from April to March, by which point the majority of invoices for the November festival have been received and paid. Where known costs are outstanding, these have been accrued. Any liabilities are released after six years, in line with the Limitations Act 1980.

## 2. INCOME AND EXPENDITURE

	2025	2024
<u>Income</u>	£	£
Funding	6,495	7,000
Sponsorship	10,378	10,246
Ticket Sales	43,536	28,967
Other Income	53,750	26,908
Total Income	114,159	73,120
<hr/>		
<u>Expenditure</u>		
Staff Costs	32,772	35,172
Screenings Costs	38,780	36,039
Other expenditure	25,237	28,108
Total Expenses	96,789	99,318
Net Operating Surplus	17,370	(25,675)
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## 3. INVESTMENT INCOME

	2025	2024
	£	£
Interest receivable	414	523
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4. NET INCOME / (EXPENDITURE)

This is stated after charging:

	2025 £	2024 £
Depreciation of tangible fixed assets: - owned by the charity	201	268
	<hr/>	<hr/>

No trustee received any remuneration, benefits in kind or reimbursed expenses.

5. TANGIBLE FIXED ASSETS

	Furniture, Fittings and Equipment £
COST	
At 1 April 2024	10,573
Additions	0
At 31 March 2025	<hr/> 10,573
DEPRECIATION	
At 1 April 2024	9,769
Charge for the year	201
At 31 March 2025	<hr/> 9,970
NET BOOK VALUE	
At 31 March 2025	<hr/> 603

FILMBATH LTD (a company limited by guarantee)

6. DEBTORS

	2025	2024
	£	£
Prepayments and Monies Due	0	0
	<hr/>	<hr/>

7. CREDITORS

	2025	2024
	£	£
Suppliers Payable & Income Received In Advance	336	2,818
Deferred Income		25,000
	<hr/>	<hr/>
	336	18,738
	<hr/>	<hr/>

8. STATEMENT OF FUNDS

	Brought Forward 1 April 2024 £	Incoming Resources £	Resources Expended £	Carried Forward 31 March 2025 £
UNRESTRICTED FUNDS				
General Funds - all funds	5,043	114,159	(96,789)	22,414
	<hr/>	<hr/>	<hr/>	<hr/>

**FilmBath LTD**

England & Wales - Charity number 1080952

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# Accounts

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Trustees Report and Financial Statements

# FilmBath LTD

Registered Charity - Charity number 1080952  
For the year ended 31st March 2024



## REFERENCE & ADMINISTRATIVE DETAILS OF THE CHARITY

### ITS TRUSTEES & ADVISERS

for the year ended 31 March 2024

#### Trustees

Martin Haigh  
Murray Kenneth  
Seb Martin  
Roger Griffith  
Philip Raby  
Dave Taylor-Matthews  
Katie Hall  
Parang Khezri  
Ella McDonald  
Matthew Wilkey  
Tara Barnett  
Suzanne Harris

#### Company registered number

3400371

#### Charity registered number

1080952

#### Registered office

4 Chapel Row  
Bath  
BA1 1HN

#### Company secretary

Mr Murray Kenneth

#### Bankers

CAF Bank  
West Malling  
Kent,  
ME 19 4TA

## TRUSTEES' REPORT

for the year ended 31 March 2024

The Trustees (who are also directors of the charity for the purposes of the Companies Act) submit their annual report and the financial statements of FilmBath Limited (the company) for the year ended 31 March 2024. The Trustees confirm that the annual report and financial statements of the company comply with current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### a. CONSTITUTION

The company is a charitable company limited by guarantee and was set up by a Memorandum of Association on 8 July 1997.

It was registered as a charity on 5 May 2000 under an amended Memorandum of Association and is governed under its Articles of Association.

The principal object of the company is to organise and promote FilmBath (previously Bath Film Festival) and other educational and cultural events for the benefit of the public.

#### b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the company is the responsibility of the Trustees who are elected and co-opted by an ordinary resolution of the Board of Trustees and ratified at the AGM.

#### c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The trustees and the management team are responsible for operational decisions and strategy, they meet regularly throughout the year to administer the charity.

### OBJECTIVES AND ACTIVITIES

#### a. POLICIES AND OBJECTIVES

The charitable company was formed to incorporate the activities of FilmBath (previously FilmBath); its policies and objectives are to:

- 1) show films and film-related events in Bath and North East Somerset (B&NES);
- 2) supplement and enhance current cinema provision in B&NES;
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In shaping and planning our objectives, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging. FilmBath relies on grants, sponsorship and the income from ticket sales to cover its operating costs. In setting the level of ticket sales and concessions, the trustees consider the accessibility of the Film Festival for those on low incomes.

**b. ACTIVITIES FOR ACHIEVING OBJECTIVES**

The activities for achieving the objectives are:

- 1) Mounting an annual festival of film and cinema-related activities in Bath;
- 2) Developing an outreach programme of events taking place throughout the year;
- 3) Collaborating regularly with other arts providers and creative partners.

## **ACHIEVEMENTS AND PERFORMANCE**

### **a. REVIEW OF ACTIVITIES**

The 33rd annual FilmBath Festival ran from 20th-29th October 2023. Over 10 days more than 45 films were shown, including headline hits Poor Things and All of Us Strangers.

The programme was bolstered by a selection of enlightening documentaries, entertaining kid's classics, and various special guests including Danny Boyle and John Hodge.

As always, more than 50% of the programme was directed and/or written by women, maintaining the FilmBath F-Rated status and audience responses have been massively positive.

In other areas, FilmBath launched its own film club where members can sign up for regular local showings of a variety of films, and the

### **b. INVESTMENT POLICY AND PERFORMANCE**

The charitable company does not currently hold any investments. Surplus cash is placed on deposit in the charitable company's bank, where it earns interest.

## **FINANCIAL REVIEW**

### **a. RESERVES POLICY**

It is the policy of the charity to achieve a level of cash reserves that are sufficient to cover the actual administration and management costs of the charity for six months (ignoring the cost of donations 'in-kind' services).

### **b. FINANCIAL COMMENTARY**

The below accounts have been prepared on the basis that the charity is a going concern.

As of 31st March 2024, the FilmBath remains financially stable. When viewed within the wider context of both the charity and arts sector following the turmoil caused by Covid-19 there is reason to be cautiously optimistic. Despite the challenges that covid presented, the cash levels of the charity remained strong, mainly due to the generous support of a number of long time supporters and patrons of FilmBath.

Whilst the charity had negative net income for the year, the board of trustees remains confident that there is a market of enthusiastic film-goers within the Bath area who will support the festival in the coming years. Combined with exciting bookings and ideas for other cash-generating activities, the board are looking forward optimistically to the 2024 festival and believe it can and will be, bigger and better than the 2023 festival.

FILMBATH LTD (a company limited by guarantee)

This report was approved by the Trustees on 09/01/2025 and signed on its behalf, by:

A handwritten signature in black ink, appearing to read 'M Haigh', with a horizontal line extending to the right.

Martin Haigh  
Chair of Trustees

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

**for the year ended 31 March 2024**

The Trustees (who are also directors of FilmBath Limited 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).

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- observe the methods and principles of the Charities SORP;
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## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES/DIRECTORS OF FILMBATH LIMITED

---

I report on the accounts for the year ended 31<sup>st</sup> March 2024 set out on pages 9 to 10.

### Respective responsibilities of directors, trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

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 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

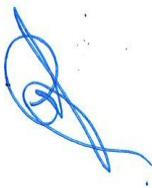
### Basis of independent examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements: to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) ; have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**STATEMENT OF FINANCIAL ACTIVITIES**  
**(incorporating income and expenditure account)**  
**for the year ended 31 March 2024**

	Note	Total funds 2024 £	Total funds 2023 £
INCOMING RESOURCES			
Incoming resources from generated funds:			
Investment income	3	523	157
Incoming resources from charitable activities	2	73,120	78,688
<b>TOTAL INCOMING RESOURCES</b>	<b>8</b>	<b>73,643</b>	<b>78,864</b>
RESOURCES EXPENDED			
Costs of generating funds:			
Charitable activities	2	99,318	82,885
<b>TOTAL RESOURCES EXPENDED</b>	<b>8</b>	<b>99,318</b>	<b>82,885</b>
<b>NET INCOME /(DEFICIT) FOR THE YEAR</b>		<b>(25,675)</b>	<b>(4,093)</b>

**BALANCE SHEET**

**as at 31 March 2024**

	Note	2024	2023
		£	£
FIXED ASSETS			
Tangible fixed assets	5	803	1,071
CURRENT ASSETS			
Debtors	6	0	6,378
Cash at bank and in hand		32,058	42,007
		<u>32,861</u>	<u>49,456</u>
CREDITORS: amounts falling due within one year	7	(27,818)	(18,738)
NET CURRENT ASSETS		<u>4,250</u>	<u>29,647</u>
TOTAL ASSETS		<u>5,043</u>	<u>30,718</u>
CAPITAL AND RESERVES			
Revenue Reserves	8	30,718	34,758
Surplus / (Deficit) for the year		(25,675)	(4,040)
		<u>5,043</u>	<u>30,718</u>

FILMBATH LTD (a company limited by guarantee)

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. The Trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2024 and of its surplus for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Trustees on 09/01/2025 and signed on their behalf, by:

A handwritten signature in black ink, appearing to be 'M Haigh', written in a cursive style.

Martin Haigh  
Chair of Trustees

The notes on pages 13-19 form part of these financial statements.

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

### 1. ACCOUNTING POLICIES

#### 1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in March 2005, applicable accounting standards and the Companies Act 2006.

#### 1.2 COMPANY STATUS

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

#### 1.3 FUND ACCOUNTING

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

#### 1.4 INCOMING RESOURCES

All incoming resources are included in the Statement of financial activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the company where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

### 1. ACCOUNTING POLICIES (continued)

#### 1.5 RESOURCES EXPENDED

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

#### 1.6 TURNOVER

Turnover comprises revenue recognised by the company in respect of goods and services supplied, exclusive of Value Added Tax and trade discounts.

#### 1.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Equipment - 25% reducing balance

#### 1.8 ACCRUALS & LIABILITIES

The financial year for the Festival runs from April to March, by which point the majority of invoices for the November festival have been received and paid. Where known costs are outstanding, these have been accrued. Any liabilities are released after six years, in line with the Limitations Act 1980.

**2. INCOME AND EXPENDITURE**

	2024	2023
<u>Income</u>	£	£
Funding	7,000	24,199
Sponsorship	10,246	10,250
Ticket Sales	28,967	22,631
Other Income	26,908	21,607
Total Income	73,120	78,688
<u>Expenditure</u>		
Freelance Costs	35,172	35,637
Screenings Costs	36,039	32,907
Other expenditure	28,108	14,342
Total Expenses	99,318	82,885
Net Operating Surplus	(25,675)	(4,198)

**3. INVESTMENT INCOME**

	2024	2023
	£	£
Interest receivable	523	158

#### 4. NET INCOME / (EXPENDITURE)

This is stated after charging:

	2024 £	2023 £
Depreciation of tangible fixed assets: - owned by the charity	268	357
	<hr/>	<hr/>

No trustee received any remuneration, benefits in kind or reimbursed expenses.

#### 5. TANGIBLE FIXED ASSETS

	Furniture, Fittings and Equipment £
COST	
At 1 April 2023	10,573
Additions	0
At 31 March 2024	<hr/> 10,573
DEPRECIATION	
At 1 April 2023	9,502
Charge for the year	268
At 31 March 2024	<hr/> 9,769
NET BOOK VALUE	
At 31 March 2024	<hr/> 803

**6. DEBTORS**

	2024	2023
	£	£
Prepayments and Monies Due	0	6,378
	<hr/>	<hr/>

**7. CREDITORS**

	2024	2023
	£	£
Suppliers Payable & Income Received In Advance	2,818	2,938
Deferred Income	25,000	15,800
	<hr/>	<hr/>
	18,738	18,738
	<hr/>	<hr/>

**8. STATEMENT OF FUNDS**

	Brought Forward 1 April 2023 £	Incoming Resources £	Resources Expended £	Carried Forward 31 March 2024 £
UNRESTRICTED FUNDS				
General Funds - all funds	30,970	73,643	(99,318)	5,043
	<hr/>	<hr/>	<hr/>	<hr/>

**FilmBath LTD**

England & Wales - Charity number 1080952

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# Accounts

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Trustees Report and Financial Statements

# FilmBath LTD

Registered Charity - Charity number 1080952  
For the year ended 31st March 2023



**REFERENCE & ADMINISTRATIVE DETAILS OF THE CHARITY**  
**ITS TRUSTEES & ADVISERS**  
**for the year ended 31 March 2023**

**Trustees**

Martin Haigh  
Murray Kenneth  
Seb Martin (Appointed 21/09/2023)  
Roger Griffith  
Philip Raby  
Dave Taylor-Matthews (Appointed 21/09/2023)  
Katie Hall (Appointed 21/09/2023)  
Parang Khezri  
Ella McDonald  
Matthew Wilkley (Appointed 21/09/2023)  
Tara Barnett  
Suzanne Harris (Appointed 21/09/2023)

**Company registered number**

3400371

**Charity registered number**

1080952

**Registered office**

4 Chapel Row  
Bath  
BA1 1HN

**Company secretary**

Mr Murray Kenneth

**Bankers**

CAF Bank  
West Malling  
Kent,  
ME 19 4TA

## TRUSTEES' REPORT

for the year ended 31 March 2023

The Trustees (who are also directors of the charity for the purposes of the Companies Act) submit their annual report and the financial statements of FilmBath Limited (the company) for the year ended 31 March 2023. The Trustees confirm that the annual report and financial statements of the company comply with current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### a. CONSTITUTION

The company is a charitable company limited by guarantee and was set up by a Memorandum of Association on 8 July 1997.

It was registered as a charity on 5 May 2000 under an amended Memorandum of Association and is governed under its Articles of Association.

The principal object of the company is to organise and promote FilmBath (previously Bath Film Festival) and other educational and cultural events for the benefit of the public.

#### b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the company is the responsibility of the Trustees who are elected and co-opted by an ordinary resolution of the Board of Trustees and ratified at the AGM.

#### c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The trustees and the management team are responsible for operational decisions and strategy, they meet regularly throughout the year to administer the charity.

### OBJECTIVES AND ACTIVITIES

#### a. POLICIES AND OBJECTIVES

The charitable company was formed to incorporate the activities of FilmBath (previously FilmBath); its policies and objectives are to:

- 1) show films and film-related events in Bath and North East Somerset (B&NES);
- 2) supplement and enhance current cinema provision in B&NES;
- 3) reach and develop new audiences;
- 4) make the cinema experience unique, memorable and fun;
- 5) communicate enthusiasm for film;
- 6) provide structures and resources to deliver the above.

In shaping and planning our objectives, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging. FilmBath relies on grants, sponsorship and the income from ticket sales to cover its operating costs. In setting the level of ticket sales and concessions, the trustees consider the accessibility of the Film Festival for those on low incomes.

**b. ACTIVITIES FOR ACHIEVING OBJECTIVES**

The activities for achieving the objectives are:

- 1) Mounting an annual festival of film and cinema-related activities in Bath;
- 2) Developing an outreach programme of events taking place throughout the year;
- 3) Collaborating regularly with other arts providers and creative partners.

## ACHIEVEMENTS AND PERFORMANCE

### a. REVIEW OF ACTIVITIES

The 32nd FilmBath Festival ran from Friday November 4th to Sunday November 13th 2022. We showed 40 films, starting with a preview of EMPIRE OF LIGHT, starring Olivia Coleman and Colin Firth, and closing with THE MENU starring Ralph Fiennes and Anya Taylor-Joy.

As ever a minimum of 50% of the films were directed by women. The programme featured films from a wide range of countries, including Tunisia, Bhutan and Iran, with 2 films in the Irish language.

We also screened a number of short films alongside the features, and held our annual IMDb New Filmmakers competition at Komedia, which was a big success.

Other venues we used included The Little Theatre, the Odeon, Chapel Arts and the Roper theatre at Hayesfield School.

Some of the films we showed included were THE QUIET GIRL which was nominated for Best Foreign film at the Oscars; while ALL THE BEAUTY AND THE BLOODSHED was nominated for Best Documentary Feature at the same ceremony.

This was the first full festival held since COVID, and audience figures than lower than they were in 2019, with average seat occupancy at 45%.

Audience responses were universally positive.

### b. INVESTMENT POLICY AND PERFORMANCE

The charitable company does not currently hold any investments. Surplus cash is placed on deposit in the charitable company's bank, where it earns interest.

## FINANCIAL REVIEW

### a. RESERVES POLICY

It is the policy of the charity to achieve a level of cash reserves that are sufficient to cover the actual administration and management costs of the charity for six months (ignoring the cost of donations 'in-kind' services).

### b. FINANCIAL COMMENTARY

The below accounts have been prepared on the basis that the charity is a going concern.

As of 31st March 2023, the FilmBath remains financially stable. When viewed within the wider context of both the charity and arts sector following the turmoil caused by Covid-19 there is reason to be cautiously optimistic. Despite the challenges that covid presented, the cash levels of the charity remained strong, mainly due to the generous support of a number of long time supporters and patrons of FilmBath.

Whilst the charity had negative net income for the year, the board of trustees remains confident that there is a market of enthusiastic film-goers within the Bath area who will support the festival in the coming years. Combined with exciting bookings and ideas for other cash-

FILMBATH LTD (a company limited by guarantee)

generating activities, the board are looking forward optimistically to the 2023 festival and believe it can and will be, bigger and better than the 2022 festival.

This report was approved by the Trustees on 21<sup>st</sup> December 2023 and signed on its behalf, by:

A handwritten signature in black ink, appearing to read 'M Haigh', with a stylized flourish at the end.

Martin Haigh  
Chair of Trustees

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

**for the year ended 31 March 2023**

The Trustees (who are also directors of FilmBath Limited 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 and charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 of the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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.

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES/DIRECTORS OF FILMBATH LIMITED

---

I report on the accounts for the year ended 31<sup>st</sup> March 2023 set out on pages 9 to 10.

### Respective responsibilities of directors, trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

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 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements: to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) ; have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Craig P Jenkins BA (Hons) FCMA CGMA

December 2023

**TSL Accounting Ltd**  
4 Chapel Row Bath BA11HN

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(incorporating income and expenditure account)**  
**for the year ended 31 March 2023**

	Note	Total funds 2023 £	Total funds 2022 £
INCOMING RESOURCES			
Incoming resources from generated funds:			
Investment income	3	158	5
Incoming resources from charitable activities	2	78,688	70,018
<b>TOTAL INCOMING RESOURCES</b>	<b>8</b>	<b>78,846</b>	<b>70,023</b>
RESOURCES EXPENDED			
Costs of generating funds:			
Charitable activities	2	82,885	69,706
<b>TOTAL RESOURCES EXPENDED</b>	<b>8</b>	<b>82,635</b>	<b>69,706</b>
<b>NET INCOME /(DEFICIT) FOR THE YEAR</b>		<b>(4,039)</b>	<b>317</b>

FILMBATH LTD (a company limited by guarantee)

**BALANCE SHEET**

**as at 31 March 2023**

	Note	2023	2022
		£	£
FIXED ASSETS			
Tangible fixed assets	5	1,071	1,428
CURRENT ASSETS			
Debtors	6	6,378	7,286
Cash at bank and in hand		42,007	32,918
		<u>48,385</u>	<u>40,204</u>
CREDITORS: amounts falling due within one year	7	(18,738)	(6,874)
NET CURRENT ASSETS		<u>29,647</u>	<u>33,330</u>
TOTAL ASSETS		<u>30,718</u>	<u>34,758</u>
CAPITAL AND RESERVES			
Revenue Reserves	8	34,758	34,442
Surplus / (Deficit) for the year		(4,040)	316
		<u>30,718</u>	<u>34,758</u>

FILMBATH LTD (a company limited by guarantee)

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. The Trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2023 and of its surplus for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Trustees on 21<sup>st</sup> December 2023 and signed on their behalf, by:

A handwritten signature in black ink, appearing to be 'M Haigh', written in a cursive style.

Martin Haigh  
Chair of Trustees

The notes on pages 13-19 form part of these financial statements.

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

### 1. ACCOUNTING POLICIES

#### 1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in March 2005, applicable accounting standards and the Companies Act 2006.

#### 1.2 COMPANY STATUS

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

#### 1.3 FUND ACCOUNTING

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

#### 1.4 INCOMING RESOURCES

All incoming resources are included in the Statement of financial activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the company where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

### 1. ACCOUNTING POLICIES (continued)

#### 1.5 RESOURCES EXPENDED

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

#### 1.6 TURNOVER

Turnover comprises revenue recognised by the company in respect of goods and services supplied, exclusive of Value Added Tax and trade discounts.

#### 1.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Equipment - 25% reducing balance

#### 1.8 ACCRUALS & LIABILITIES

The financial year for the Festival runs from April to March, by which point the majority of invoices for the November festival have been received and paid. Where known costs are outstanding, these have been accrued. Any liabilities are released after six years, in line with the Limitations Act 1980.

## 2. INCOME AND EXPENDITURE

	2023	2022
<u>Income</u>	£	£
Funding	24,199	15,500
Sponsorship	10,250	10,500
Ticket Sales	22,631	16,197
Other Income	21,607	27,822
Total Income	78,688	70,018
<u>Expenditure</u>		
Freelance Costs	35,637	24,557
Screenings Costs	32,907	30,171
Other expenditure	14,342	14,869
Total Expenses	82,885	69,597
Net Operating Surplus	(4,198)	421

## 3. INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable	158	5

#### 4. NET INCOME / (EXPENDITURE)

This is stated after charging:

	2023 £	2022 £
Depreciation of tangible fixed assets: - owned by the charity	357	476
	<hr/>	<hr/>

No trustee received any remuneration, benefits in kind or reimbursed expenses.

#### 5. TANGIBLE FIXED ASSETS

	Furniture, Fittings and Equipment £
COST	
At 1 April 2022	10,573
Additions	0
At 31 March 2023	<hr/> 10,573
DEPRECIATION	
At 1 April 2022	9,145
Charge for the year	357
At 31 March 2023	<hr/> 9,502
NET BOOK VALUE	
At 31 March 2023	<hr/> 1,071

**6. DEBTORS**

	2023	2022
	£	£
Prepayments and Monies Due	6,378	7,286
	<hr/>	<hr/>

**7. CREDITORS**

	2023	2022
	£	£
Suppliers Payable & Income Received In Advance	2,938	6,874
Deferred Income	15,800	
	<hr/>	<hr/>
	18,738	6,874
	<hr/>	<hr/>

**8. STATEMENT OF FUNDS**

	Brought Forward 1 April 2022 £	Incoming Resources £	Resources Expended £	Carried Forward 31 March 2023 £
UNRESTRICTED FUNDS				
General Funds - all funds	34,759	78,846	(82,635)	30,970
	<hr/>	<hr/>	<hr/>	<hr/>

**FilmBath LTD**

England & Wales - Charity number 1080952

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# Accounts

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Trustees Report and Financial Statements

# FilmBath LTD

For the year ended 31st March 2022



## REFERENCE & ADMINISTRATIVE DETAILS OF THE CHARITY

### ITS TRUSTEES & ADVISERS

for the year ended 31 March 2022

#### Trustees

Margaret Heffernan (resigned 27<sup>th</sup> March 2022)  
Ken Littlewood (resigned 27<sup>th</sup> March 2022)  
Murray Kenneth  
Rebecca Renfro (resigned 27<sup>th</sup> March 2022)  
Martin Haigh  
Tara Bennett  
Roger Griffith  
Richard Allen (appointed 27<sup>th</sup> March 2022)  
Ella McDonald (appointed 27<sup>th</sup> March 2022)  
Parang Khezri (appointed 27<sup>th</sup> March 2022)

#### Company registered number

3400371

#### Charity registered number

1080952

#### Registered office

4 Chapel Row  
Bath  
BA1 1HN

#### Company secretary

Mr Murray Kenneth

#### Bankers

CAF Bank  
West Malling  
Kent  
ME19 4TA

## TRUSTEES' REPORT

for the year ended 31 March 2022

The Trustees (who are also directors of the charity for the purposes of the Companies Act) submit their annual report and the financial statements of FilmBath Limited (the company) for the year ended 31 March 2022. The Trustees confirm that the annual report and financial statements of the company comply with current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### a. CONSTITUTION

The company is a charitable company limited by guarantee and was set up by a Memorandum of Association on 8 July 1997.

It was registered as a charity on 5 May 2000 under an amended Memorandum of Association and is governed under its Articles of Association.

The principal object of the company is to organise and promote FilmBath (previously Bath Film Festival) and other educational and cultural events for the benefit of the public.

#### b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the company is the responsibility of the Trustees who are elected and co-opted by an ordinary resolution of the Board of Trustees and ratified at the AGM.

#### c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

There are currently seven trustees who meet regularly during the year and administer the charity. They and the management team are responsible for operational decisions and strategy.

### OBJECTIVES AND ACTIVITIES

#### a. POLICIES AND OBJECTIVES

The charitable company was formed to incorporate the activities of FilmBath. Its policies and objectives are to:

- 1) show films and film-related events in Bath and North East Somerset (B&NES);
- 2) supplement and enhance current cinema provision in B&NES;
- 3) reach and develop new audiences;
- 4) make the cinema experience unique, memorable and fun;
- 5) communicate enthusiasm for film;
- 6) provide structures and resources to deliver the above.

## FILMBATH LTD (a company limited by guarantee)

In shaping and planning our objectives, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging. FilmBath relies on grants, sponsorship and the income from ticket sales to cover its operating costs. In setting the level of ticket sales and concessions, the trustees give careful consideration to the accessibility of the Film Festival for those on low incomes.

### **b. ACTIVITIES FOR ACHIEVING OBJECTIVES**

The activities for achieving the objectives are:

- 1) mounting an annual festival of film and cinema-related activities in Bath;
- 2) developing an outreach programme of events taking place throughout the year;
- 3) collaborating regularly with other arts providers and creative partners.

## ACHIEVEMENTS AND PERFORMANCE

### a. REVIEW OF ACTIVITIES

The film festival took over screen one at The Little Theatre Cinema for a whole week 29 Oct - 4 Nov and welcomed in the film fans of Bath who indulged in 33 features and 15 shorts, 88% of which were directed by women. Together, we gasped, laughed and cried buckets. Typical comments from the festival audience include:

"I'd not even been to the cinema since Christmas, so 8 films in one week has been quite an experience. I have loved and hugely enjoyed all of the films"

"Just moved to Bath and this was a nice welcome. Loved it overall, I'll definitely be back - thanks guys."

"It is a wonderful event! One we look forward to each year. It is also an increasingly important event and one that is accessible to all. What better way to enjoy the power of storytelling."

"The film was one of the best I have ever seen and I wouldn't have got to see it without this festival. Thank you"

The festival opened on 28 October 2021 with *Mothering Sunday* starring Olivia Coleman, Colin Firth and Josh O'Connor (Prince Charles in *The Crown*) with Q&As from the film's producers, Elizabeth Karlsen and Stephen Woolley, and closed with *The Eyes of Tammy Faye*, described by the BBC as 'Hollywood Oscar bait' and starring Jessica Chastain and Andrew Garfield.

In between was everything from the brilliant and bonkers *Pig* with Nic Cage (at his best) to *Petite Maman*, the latest work of genius from Céline Sciamma of *Portrait of a Lady on Fire* fame and an intensely creepy double bill of *Titane* and *Lamb* which scared the bejeezus out of everyone on Halloween.

We also partnered with ON BOARD to recruit and mentor two young Trustees and to continue to increase the diversity of our Board of Trustees.

### b. INVESTMENT POLICY AND PERFORMANCE

The charitable company does not currently hold any investments. Surplus cash is placed on deposit in the charitable company's bank, where it earns interest.

## FINANCIAL REVIEW

### a. RESERVES POLICY

It is the policy of the charity to achieve a level of cash reserves that are sufficient to cover the actual administration and management costs of the charity for six months (ignoring the cost of donations 'in-kind' services).

## PLANS FOR THE FUTURE

### a. FUTURE DEVELOPMENTS

In 2022, we hope to be back to pre-Covid festival times, screening 40 - 50 features and 30 - 40 shorts in venues across Bath 4 - 14 Nov.

We will also continue to develop and to promote a new F-Rated Podcast.

We will also resume the promotion and operation of a monthly film club, as a means of maintaining, and hopefully growing, our connection with our audience across the year.

We will be diversifying and expanding our Programming Team and our Shorts Selection Team with an open call out for volunteers.

This report was approved by the Trustees on 29 September 2022 and signed on its behalf, by:



Martin Haigh  
Chair of Trustees

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

**for the year ended 31 March 2022**

The Trustees (who are also directors of FilmBath Limited 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 and charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 of the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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.

## **INDEPENDENT EXAMINER'S REPORT**

**for the year ended 31 March 2022**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FILMBATH LIMITED**

I report on the financial statements of the company for the year ended 31 March 2022 which are set out on pages 10 to 18.

This report is made solely to the company's Trustees, as a body, in accordance with Section 43 of the Charities Act 1993 and regulations made under section 44 of that Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work, for this report, or for the opinions I have formed.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The Trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 43 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the Act; and
- state whether particular matters have come to my attention.

### **BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S REPORT (continued)**

**for the year ended 31 March 2022**

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:



Dated: 29 September 2022

Craig Jenkins  
BA (Hons) FCMA CGMA  
TSL Accounting  
4 Chapel Row  
Bath  
BA1 1HN

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(incorporating income and expenditure account)**  
**for the year ended 31 March 2022**

	Note	Total funds 2022 £	Total funds 2021 £
INCOMING RESOURCES			
Incoming resources from generated funds:			
Investment income: interest receivable		5	22
Incoming resources from charitable activities	2	70,018	116,750
<b>TOTAL INCOMING RESOURCES</b>	<b>7</b>	<b>70,023</b>	<b>116,772</b>
RESOURCES EXPENDED			
Costs of generating funds:			
Charitable activities	2	69,706	112,164
<b>TOTAL RESOURCES EXPENDED</b>	<b>7</b>	<b>69,706</b>	<b>112,164</b>
<b>NET INCOME FOR THE YEAR</b>		<b>317</b>	<b>4,608</b>

**BALANCE SHEET**

**as at 31 March 2022**

	Note	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	4		1,428		1,904
CURRENT ASSETS					
Debtors	5	7,286		1,132	
Cash at bank and in hand		32,918		38,069	
		<u>40,204</u>		<u>39,201</u>	
CREDITORS: amounts falling due within one year					
	6	<u>(6,874)</u>		<u>(6,844)</u>	
NET CURRENT ASSETS			<u>33,330</u>		<u>32,357</u>
TOTAL ASSETS			<u>34,758</u>		<u>34,261</u>
CHARITY FUNDS					
Unrestricted funds	7		<u>34,758</u>		<u>34,261</u>
			<u>34,758</u>		<u>34,261</u>

FILMBATH LTD (a company limited by guarantee)

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. The Trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2021 and of its surplus for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Trustees on 29 September 2022 and signed on their behalf, by:

A handwritten signature in black ink, appearing to read 'M Haigh', with a horizontal line extending to the right.

Martin Haigh  
Chair of Trustees

The notes on pages 13-17 form part of these financial statements.

## **NOTES TO THE FINANCIAL STATEMENTS**

**for the year ended 31 March 2022**

### **1. ACCOUNTING POLICIES**

#### **1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in March 2005, applicable accounting standards and the Companies Act 2006.

#### **1.2 COMPANY STATUS**

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

#### **1.3 FUND ACCOUNTING**

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Investment income, gains and losses are allocated to the appropriate fund.

#### **1.4 INCOMING RESOURCES**

All incoming resources are included in the Statement of financial activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

### 1. ACCOUNTING POLICIES (continued)

#### 1.5 RESOURCES EXPENDED

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

#### 1.6 TURNOVER

Turnover comprises revenue recognised by the company in respect of goods and services supplied, exclusive of Value Added Tax and trade discounts.

#### 1.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Equipment - 25% reducing balance

#### 1.8 ACCRUALS & LIABILITIES

The financial year for FilmBath runs from April to March, by which point most invoices for the November festival have been received and paid. Where known costs are outstanding, these have been accrued. Any liabilities are released after six years, in line with the Limitations Act 1980.

## 2. INCOME AND EXPENDITURE

	2022	2021
<u>Income</u>	£	£
Funding	30,500	48,000
Sponsorship	10,500	11,250
Ticket Sales	16,197	32,082
Other Income	12,826	25,440
Total Income	70,023	116,772
<u>Expenditure</u>		
Freelance Costs	24,557	34,782
Screenings Costs	22,661	27,939
Other expenditure	22,488	49,443
Total Expenses	69,706	112,164
Net Operating Surplus	317	4,608

### 3. NET INCOME / (EXPENDITURE)

This is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets: - owned by the charity	476	438
	<hr/>	<hr/>

No trustee received any remuneration, benefits in kind or reimbursed expenses.

### 4. TANGIBLE FIXED ASSETS

	Furniture, Fittings and Equipment £
COST	
At 1 April 2021	10,573
Additions	0
At 31 March 2022	<hr/> 10,573
DEPRECIATION	
At 1 April 2021	8,668
Charge for the year	476
At 31 March 2022	<hr/> 9,144
NET BOOK VALUE	
At 31 March 2022	<hr/> 1,429 <hr/>

FILMBATH LTD (a company limited by guarantee)

**5. DEBTORS**

	2022	2021
	£	£
Prepayments and Monies Due	1,132	2,963
	<hr/>	<hr/>

**6. CREDITORS**

	2022	2021
	£	£
Suppliers Payable & Income Received in Advance	6,844	6,417
	<hr/>	<hr/>

**7. STATEMENT OF FUNDS**

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	1 April 2021			31 March 2022
	£	£	£	£
UNRESTRICTED FUNDS				
General Funds - all funds	34,261	70,023	(69,796)	34,261
	<hr/>	<hr/>	<hr/>	<hr/>

**FilmBath LTD**

England & Wales - Charity number 1080952

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# Accounts

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Trustees Report and Financial Statements

# FilmBath LTD

For the year ended 31st March 2021



**REFERENCE & ADMINISTRATIVE DETAILS OF THE CHARITY**  
**ITS TRUSTEES & ADVISERS**  
**for the year ended 31 March 2021**

**Trustees**

Margaret Heffernan  
Ken Littlewood  
Murray Kenneth  
Rebecca Renfro  
Martin Haigh  
Tara Bennett  
Roger Griffith

**Company registered number**

3400371

**Charity registered number**

1080952

**Registered office**

4 Chapel Row  
Bath  
BA1 1HN

**Company secretary**

Mr Murray Kenneth

**Bankers**

CAF Bank  
West Malling  
Kent  
ME19 4TA

## TRUSTEES' REPORT

for the year ended 31 March 2021

The Trustees (who are also directors of the charity for the purposes of the Companies Act) submit their annual report and the financial statements of FilmBath Limited (the company) for the year ended 31 March 2021. The Trustees confirm that the annual report and financial statements of the company comply with current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### a. CONSTITUTION

The company is a charitable company limited by guarantee and was set up by a Memorandum of Association on 8 July 1997.

It was registered as a charity on 5 May 2000 under an amended Memorandum of Association and is governed under its Articles of Association.

The principal object of the company is to organise and promote FilmBath (previously FilmBath) and other educational and cultural events for the benefit of the public.

#### b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the company is the responsibility of the Trustees who are elected and co-opted by an ordinary resolution of the Board of Trustees and ratified at the AGM.

#### c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

There are currently nine trustees who meet regularly during the year and administer the charity. They and the management team are responsible for operational decisions and strategy.

### OBJECTIVES AND ACTIVITIES

#### a. POLICIES AND OBJECTIVES

The charitable company was formed to incorporate the activities of FilmBath (previously FilmBath); its policies and objectives are to:

- 1) show films and film-related events in Bath and North East Somerset (B&NES);
- 2) supplement and enhance current cinema provision in B&NES;
- 3) reach and develop new audiences;
- 4) make the cinema experience unique, memorable and fun;
- 5) communicate enthusiasm for film;
- 6) provide structures and resources to deliver the above.

In shaping and planning our objectives, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging. FilmBath relies on grants, sponsorship and the income from ticket sales to cover its operating costs. In setting the level of ticket sales and concessions, the trustees give careful consideration to the accessibility of the Film Festival for those on low incomes.

**b. ACTIVITIES FOR ACHIEVING OBJECTIVES**

The activities for achieving the objectives are:

- 1) mounting an annual festival of film and cinema-related activities in Bath;
- 2) developing an outreach programme of events taking place throughout the year;
- 3) collaborating regularly with other arts providers and creative partners.

## ACHIEVEMENTS AND PERFORMANCE

### a. REVIEW OF ACTIVITIES

#### AMPLIFY!

AMPLIFY! a new digital film festival inspired by Covid. FilmBath's Holly Tarquini brought together Cambridge, Brighton and Cornwall film festivals to jointly present a virtual film festival across the UK. Funded by the BFI and well supported by audiences, it was a success.

AMPLIFY! successfully showcased a diverse range of films with a programme of Q&As and industry events to an audience of over 15,153. Our electric programme included 38 feature films - among them 19 UK premieres - alongside 62 short films, many from exciting new voices. A total of 39 countries were represented throughout the programme and 55 % of the features were directed or co-directed by women.

#### Industry Programme

In addition to a comprehensive programme of feature and short films, AMPLIFY! also delivered a range of workshops, networking & industry events to an audience of over 4,452, including:

- Filmmakers Networking 'In the Bar' Zoom Chat
- 2 Short Film Awards
- Intimacy on screen with Lizzy Talbot, Intimacy Coordinator
- BFI NETWORK Treatment Development
- The IMDb New Filmmaker Award
- The AMPLIFY! and Backstage casting conversation
- Casting 101 with Hannah Marie Williams from Backstage UK
- Independent Film Exhibition: New Realities/New Opportunities
- Interview with Sylvia Parker, Script Supervisor
- BFI NETWORK Funding with Q&

Throughout the festival, filmmakers, cast and crew, were also invited to take part in virtual Q&As, including: directors Christine Molloy & Joe Lawlor, actor Orla Brady and composer Stephen McKeon (from Rose Plays Julie), directors Diana Neille and Richard Poplak (from Influence), director Samuel Kishi Leopo (from Los Lobos), director Nuria Giménez (from My Mexican Bretzel), director Pilar Palomero (from Schoolgirls) and director Amjad Abu Alala (from You will die at 20).

#### GREEN PARK STATION FILM FESTIVAL

We also ran one of the only in-person film festivals in 2020. We achieved this because we effectively built a cinema inside a disused train station - semi-open to the air and therefore Covid safe. We received funding for the BFI FAN South West and sponsorship from businesses and individuals across Bath.

We screened Chloe Zhao's stupendous award-winning Nomadland, starring Frances McDormand, Supernova with Colin Firth and Stanley Tucci and 8 other great features.

This terrific programme attracted a very good audience, who came prepared to put up with wintry weather, and stayed to enjoy themselves unreservedly. The feedback, both at the time and subsequently could be abbreviated in the following phrase: "Can you do you it again?"

### b. INVESTMENT POLICY AND PERFORMANCE

The charitable company does not currently hold any investments. Surplus cash is placed on deposit in the charitable company's bank, where it earns interest.

## FINANCIAL REVIEW

### a. RESERVES POLICY

It is the policy of the charity to achieve a level of cash reserves that are sufficient to cover the actual administration and management costs of the charity for six months (ignoring the cost of donations 'in-kind' services).

## PLANS FOR THE FUTURE

### a. FUTURE DEVELOPMENTS

In 2021, we will build on our past successes and try - despite Covid - to run a successful film festival in the Autumn. This will include offerings for young people and families, as it falls over the half term period.

We will also continue to develop and to promote a new F-Rated Podcast.

We will also resume the promotion and operation of a monthly film club, as a means of maintaining, and hopefully growing, our connection with our audience across the year.

In 2021/2 we will be partnering with ON BOARD to recruit and mentor two young Trustees and to continue to increase the diversity of our Board of Trustees

This report was approved by the Trustees on 20 Oct 2021 and signed on its behalf, by:



Margaret Heffernan  
Chair of Trustees

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

**for the year ended 31 March 2021**

The Trustees (who are also directors of FilmBath Limited 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 and charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 of the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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.

## **INDEPENDENT EXAMINER'S REPORT**

**for the year ended 31 March 2021**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FILMBATH LIMITED**

I report on the financial statements of the company for the year ended 31 March 2021 which are set out on pages 11 to 17.

This report is made solely to the company's Trustees, as a body, in accordance with Section 43 of the Charities Act 1993 and regulations made under section 44 of that Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work, for this report, or for the opinions I have formed.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The Trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 43 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7) (b) of the Act; and
- state whether particular matters have come to my attention.

### **BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S REPORT (continued)**

**for the year ended 31 March 2021**

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:

Dated: 20 Oct 2021



Craig Jenkins  
BA (Hons) FCMA CGMA

TSL Accounting  
4 Chapel Row  
Bath  
BA1 1HN

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(incorporating income and expenditure account)**  
**for the year ended 31 March 2021**

	Note	Total funds 2021 £	Total funds 2020 £
<b>INCOMING RESOURCES</b>			
Incoming resources from generated funds:			
Investment income	3	22	43
Incoming resources from charitable activities	2	116,750	108,740
<b>TOTAL INCOMING RESOURCES</b>	<b>8</b>	<b>116,772</b>	<b>108,833</b>
<b>RESOURCES EXPENDED</b>			
Costs of generating funds:			
Charitable activities	2	112,164	101,770
<b>TOTAL RESOURCES EXPENDED</b>	<b>8</b>	<b>112,164</b>	<b>101,770</b>
<b>NET INCOME FOR THE YEAR</b>		<b>4,608</b>	<b>7,063</b>

FILMBATH LTD (a company limited by guarantee)

**BALANCE SHEET**

**as at 31 March 2021**

	Note	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	5		1,904		1,243
<b>CURRENT ASSETS</b>					
Debtors	6	1,132		2,963	
Cash at bank and in hand		38,069		31,862	
		<u>39,201</u>		<u>34,827</u>	
CREDITORS: amounts falling due within one year	7	<u>(6,844)</u>		<u>(6,417)</u>	
NET CURRENT ASSETS			<u>32,357</u>		<u>28,410</u>
TOTAL ASSETS			<u>34,261</u>		<u>29,653</u>
<b>CHARITY FUNDS</b>					
Unrestricted funds	8		<u>34,261</u>		<u>29,653</u>
			<u>34,261</u>		<u>29,653</u>

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. The Trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2021 and of its surplus for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

FILMBATH LTD (a company limited by guarantee)

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Trustees on 20 Oct 2021 and signed on their behalf, by:

A handwritten signature in black ink, appearing to read 'Margaret Heffernan', with a horizontal line underneath.

Margaret Heffernan  
Chair of Trustees

The notes on pages 14-18 form part of these financial statements.

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

### 1. ACCOUNTING POLICIES

#### 1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in March 2005, applicable accounting standards and the Companies Act 2006.

#### 1.2 COMPANY STATUS

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

#### 1.3 FUND ACCOUNTING

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

#### 1.4 INCOMING RESOURCES

All incoming resources are included in the Statement of financial activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

### 1. ACCOUNTING POLICIES (continued)

#### 1.5 RESOURCES EXPENDED

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

#### 1.6 TURNOVER

Turnover comprises revenue recognised by the company in respect of goods and services supplied, exclusive of Value Added Tax and trade discounts.

#### 1.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Equipment	-	25% reducing balance
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#### 1.8 ACCRUALS & LIABILITIES

The financial year for the Festival runs from April to March, by which point the majority of invoices for the November festival have been received and paid. Where known costs are outstanding, these have been accrued. Any liabilities are released after six years, in line with the Limitations Act 1980.

## 2. INCOME AND EXPENDITURE

	2021	2020
<u>Income</u>	£	£
Funding	48,000	23,396
Sponsorship	11,250	23,877
Ticket Sales	32,082	37,916
Other Income	25,440	23,644
Total Income	116,772	108,833
<u>Expenditure</u>		
Freelance Costs	34,782	43,242
Screenings Costs	27,939	27,704
Other expenditure	30,824	30,824
	112,164	101,770
Total Expenses		
Net Operating Surplus	4,608	7,063

### 3. INVESTMENT INCOME

	2021	2020
	£	£
Interest receivable	22	45

### 4. NET INCOME / (EXPENDITURE)

This is stated after charging:

	2021	2020
	£	£
Depreciation of tangible fixed assets: - owned by the charity	438	414

No trustee received any remuneration, benefits in kind or reimbursed expenses.

### 5. TANGIBLE FIXED ASSETS

	Furniture, Fittings and Equipment £
COST	
At 1 April 2020	9,982
Additions	590
At 31 March 2021	10,572
DEPRECIATION	

FILMBATH LTD (a company limited by guarantee)

At 1 April 2020	8,230
Charge for the year	438

At 31 March 2021	<hr/> 8,668 <hr/>
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NET BOOK VALUE

At 31 March 2021	<hr/> 1,904 <hr/>
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FILMBATH LTD (a company limited by guarantee)

**6. DEBTORS**

	2021	2020
	£	£
Prepayments and Monies Due	1,132	2,963

**7. CREDITORS**

	2021	2020
	£	£
Suppliers Payable & Income Received In Advance	6,844	6,417

**8. STATEMENT OF FUNDS**

	Brought Forward 1 April 2020	Incoming Resources £	Resources Expended £	Carried Forward 31 March 2021
	£			£
<b>UNRESTRICTED FUNDS</b>				
General Funds - all funds	29,653	116,772	(112,164)	34,261