

# KESWICK FILM CLUB

England & Wales · Charity number 1083395

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2000-11-13

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Alhambra Cinema  
St. Johns Street  
Keswick  
Cumbria  
CA12 5AG

**Phone** 01768780969

**Email** [info@keswickfilmclub.org](mailto:info@keswickfilmclub.org)

**Website** [www.keswickfilmclub.org](http://www.keswickfilmclub.org)

## Activities

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**Objects:** TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE KNOWLEDGE, UNDERSTANDING AND APPRECIATION OF THE ARTS, PARTICULARLY THE ART OF FILM MAKING.

**Activities:** Education and entertainment of the public in the arts, primarily through the medium of film. Weekly screenings Sept - April, Film Festival in Feb, screenings in local village halls.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** KESWICK AND THE SURROUNDING TOWNS AND VILLAGES OF CUMBRIA
- Cumbria

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£39,569	£41,138	-	-
2024-07-31	£33,893	£33,777	-	-
2023-07-31	£27,218	£29,262	-	-
2022-07-31	£22,431	£18,350	-	-
2021-07-31	£3,152	£3,545	-	-

## Trustees

Name	Role	Appointed
<b>VAUGHAN AMES</b>	Chair	2011-03-30
Ann Martin		
DAVID WILLIAM MILLER		
IAN MICHAEL PAYNE		2013-04-10
MR TOM RENNIE		
Roger Gook		2021-10-31

**KESWICK FILM CLUB**

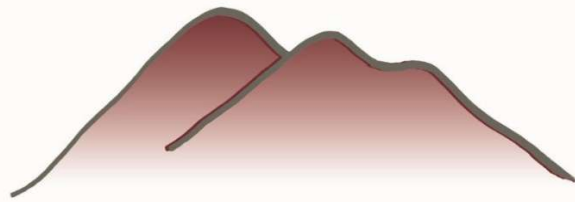
England & Wales - Charity number 1083395

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# Accounts

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**Keswick Film Club**  
**Report of the Directors and Trustees**  
**and Financial Statements for the year ended**  
**31 August 2025**



**K e s w i c k**  
**A C C O U N T A N T S**

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**Keswick Film Club**

**Index to the Financial Statements  
for the year ended  
31 August 2025**

	Page
Charity Information	1
Trustees' Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 9

**Keswick Film Club**

**Charity Information  
for the year ended  
31 August 2025**

<b>TRUSTEES:</b>	V Ames A Martin D W Miller I M Payne T W Rennie
<b>BUSINESS ADDRESS</b>	Alhambra Cinema St Johns Street Keswick Cumbria CA12 5AG
<b>REGISTERED OFFICE:</b>	Alhambra Cinema St Johns Street Keswick Cumbria CA12 5AG
<b>CHARITY NUMBER:</b>	1083395
<b>INDEPENDENT EXAMINER</b>	Patricia Royall 45 Station Road Keswick Cumbria CA12 4NB

## **Keswick Film Club**

### **Report of the Trustees for the year ended 31 August 2025**

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities, preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

#### **Governing Document**

On 1st March 2021 the Charity converted from a Company Limited by Guarantee to a Charitable Incorporated Organisation (CIO). It is governed by a Constitution.

#### **Objectives**

The Charity's Articles declare the charity's objects as the education and entertainment of the public in the arts, primarily through the medium of film. Through weekly screenings Sept - April, plus a Film Festival in Feb, and screenings in local village halls.

#### **Trustees**

The trustees who acted during the period were as follows:

Vaughan Ames  
Ann Martin  
David William Miller  
Ian Michael Payne  
Thomas Wilson Rennie

#### **Management Structure**

The Trustees oversee all activities. Regular screenings are agreed by a subcommittee of the membership after input from the 'Programmer' (a Trustee). Film Festival is organised by the same sub-committee with input from the 'Festival Director' (a Trustee).

#### **Review of the development, activities and achievements of the Company**

The Keswick Film Club highlighted its 2024–2025 season with a significant milestone: the celebration of its 25th year of organising the Keswick Film Festival. This achievement reflects the club's enduring commitment to bringing diverse and high-quality cinema to the local community, while fostering a strong cultural presence in the region.

Despite this success, the club continues to face challenges in rebuilding regular Sunday attendances, which remain lower than pre-Covid levels. Audience numbers are a crucial factor in sustaining the club's financial health, particularly as the cost of hiring the Alhambra has risen. These pressures highlight the importance of re-engaging members and attracting new audiences to secure the long-term stability of the club.

Julia Vickers has taken over as the Film Festival director after Ian Payne stood down after 10 years in the role. We all owe a lot to him and offer our thanks here. Julia's energy and vision promise to build on the festival's reputation and ensure its continued success. Meanwhile, the trustees have all agreed to remain in post, providing continuity and stability. Day-to-day operations are effectively managed by a smaller subcommittee, a structure that has proven efficient and supportive of the club's wider goals.

Financially, the club recorded a noticeable reduction in funds. However, with a bank balance exceeding £20,000, this is not considered a threat to the club's future. It does, however, serve as a timely reminder of the need to restore Sunday attendances to stem even modest losses. With strong leadership, dedicated trustees, and a loyal membership, Keswick Film Club remains well-positioned to thrive in the years ahead.

## **Keswick Film Club**

### **Report of the Trustees, contd. for the year ended 31 August 2025**

#### **Investment Policy**

The Memorandum and Articles of Association of the Charity permit wide powers of investment. The Trustees should invest the money of the charity not immediately required for its purposes, in or upon such investments, securities or properties as may be thought fit.

#### **Risk Assessment**

The Trustees regularly review the risks to which the charity is exposed and consider the implications of those risks. There is no risk currently facing the charity which the Trustees consider significant.

#### **Public Benefit Guidance**

The Trustees confirm that they have complied with the duties in section 4 of the Charities Act 2006 to have due regard to the guidance published by the Charity Commission, including public benefit guidance.

#### **Trustees Responsibilities in relation to the Financial Statements**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:-

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the charity and, hence, taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **ON BEHALF OF THE TRUSTEES**

V Ames  
Director and Trustee  
Date: 11 January 2026

## **Keswick Film Club**

### **Independent Examiners Report for the year ended 31 August 2025**

I report on the accounts for the Trust for the year ended 31 August 2025 which are set out on pages 5 - 10.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees 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 examiners report is needed.

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 examiners report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with these 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, I do not express an audit opinion on the view given by the accounts.

#### **Independent examiners' 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 s130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

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.

Patricia Royall  
45 Station Road  
Keswick  
Cumbria  
CA12 4NB

**Keswick Film Club**

**Statement of Financial Activities  
for the year ended  
31 August 2025**

	Notes	31 August 2025			31 August 2024
		Restricted	Unrestricted	Total	Total
		£	£	£	£
<b>INCOME</b>					
<b>Voluntary income</b>					
Donations and gifts	2	-	76	76	501
Grants receivable	3	2,115	500	2,615	-
Activities for generating funds		-	-	-	-
Investment income	4	-	366	366	352
<b>Income from charitable activities</b>					
Film club income	5	-	36,512	36,512	33,040
<b>Total income</b>		2,115	37,454	39,569	33,893
<b>Expenditure</b>					
<b>Charitable activities</b>	6	2,115	39,023	41,138	33,777
<b>Total expenditure</b>		2,115	39,023	41,138	33,777
<b>Net income / (expenditure)</b>		-	(1,569)	(1,569)	116
Total funds brought forward		-	25,753	25,753	25,637
Transfers between funds		-	-	-	-
<b>Total funds carried forward</b>	10	-	24,184	24,184	25,753

There were no gains or losses in the year to 31 August 2025 other than those included above.

The notes form part of these financial statements

**Keswick Film Club****Balance Sheet  
as at  
31 August 2025**

	Notes	31 August 2025		31 August 2024	
		£	£	£	£
<b>Current Assets</b>					
Cash at bank and in hand		24,764		26,121	
		<u>24,764</u>		<u>26,121</u>	
<b>Creditors: amounts falling due within one year</b>					
Creditors and accruals	8	580		368	
		<u>580</u>		<u>368</u>	
<b>Net Current Assets</b>			24,184		25,753
			<u>24,184</u>		<u>25,753</u>
<b>Total Assets less Current Liabilities</b>			24,184		25,753
			<u>24,184</u>		<u>25,753</u>
<b>Creditors: amounts falling due in more than one year</b>					
			-		-
			<u>-</u>		<u>-</u>
<b>NET ASSETS</b>	10		24,184		25,753
			<u>24,184</u>		<u>25,753</u>
<b>Funds</b>					
Unrestricted funds			24,184		25,753
Restricted funds			-		-
			<u>24,184</u>		<u>25,753</u>
	9		<u>24,184</u>		<u>25,753</u>

## Keswick Film Club

### Notes to the Financial Statements for the year ended 31 August 2025

#### 1 Accounting Policies

##### Statement of compliance

The accounts have been prepared in accordance with the Charities Act 2011, and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) 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).

##### Basis of preparation

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Tangible Fixed Assets and Depreciation

Assets used for charitable purposes, with an expected useful life exceeding one year, are capitalised on the balance sheet. Depreciation is provided at the following annual rates in order to write off each asset over its expected useful life:

Computers	33.34% on reducing balance
Fixtures, Fittings and Equipment	25% on reducing balance

##### Income

Income consists of grants received and income from promotions, accounted for on a receivable basis. Where income is received for a specific purpose, as defined by the donor, this income is classed as restricted. Income received towards the general objects of the charity is classed as unrestricted.

##### Expenditure

Expenditure is accounted for on an accruals basis. Where it relates to a specific project it is allocated to that project as restricted expenditure. Expenditure that relates to the objects of the charity is classified as charitable activities. Any legal or professional costs are classified as governance costs. The costs of generating funds are separately identified.

##### Funds

General funds are those where no restrictions have been placed upon the specific spending of the funds by the donor. Designated funds are those funds where the directors have chosen to earmark general funds for a specific purpose. Restricted funds are those funds where the donation is received for a specific purpose as set out by the donor.

#### 2 Payment to Accountants

The payment to the accountants included in the expenditure is split as follows:

	2025	2024
	£	£
Payment for preparation of accounts	235	200
Payment for Independent Examination	-	-
	<u>235</u>	<u>200</u>

## Keswick Film Club

### Notes to the Financial Statements for the year ended 31 August 2025

	31 August 2025				31 August 2024 £
	Restricted £	Unrestricted £	Designated £	Total £	
<b>2 Donations and gifts</b>					
Sundry donations	-	76	-	76	501
	-	76	-	76	501
<b>3 Grants receivable</b>					
Film Hub North	1,800	-	-	1,800	-
Keswick Town Council	315	-	-	315	-
Reghed	-	500	-	500	-
	2,115	500	-	2,615	-
<b>4 Investment income</b>					
Bank interest received	-	366	-	366	352
	-	366	-	366	352
<b>5 Film club income</b>					
Advertising and sundry income	-	2	-	2	100
Membership income	-	2,260	-	2,260	1,360
Ticket sales	-	34,250	-	34,250	31,580
	-	36,512	-	36,512	33,040
<b>6 Charitable activities</b>					
Direct costs	2,115	27,362	-	29,477	26,046
Administration	-	10,612	-	10,612	6,565
Marketing and Advertising	-	1,049	-	1,049	1,166
	2,115	39,023	-	41,138	33,777

### 7 Trustee Remuneration and Expenses

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

### 8 Creditors: amounts falling due within one year

	31 August 2025 £	31 August 2024 £
Trade creditors	580	368
	580	368

**Keswick Film Club**

**Notes to the Financial Statements  
for the year ended  
31 August 2025**

<b>9 Funds</b>	At 1 September 2024 £	Incoming Resources £	Outgoing Resources £	At 31 August 2025 £
<b>Projects &amp; Restricted funds</b>				
<b>Film Festival Youth Project</b>	-	2,115	(2,115)	-
	-	2,115	(2,115)	-

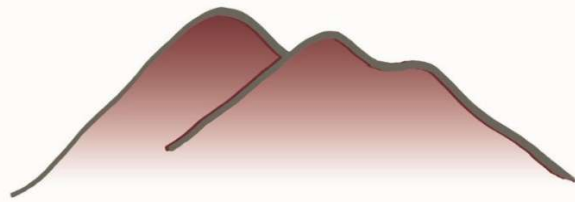
<b>10 Net Assets by fund</b>	Restricted £	Unrestricted £	Designated £	Total £
Tangible fixed assets	-	-	-	-
Investments	-	-	-	-
Current assets	-	24,764	-	24,764
Creditors: amounts falling due within one year	-	(580)	-	(580)
<b>Total net assets</b>	-	24,184	-	24,184

**11 Members liability**

The liability of the members is limited. Every member of the charity undertakes to contribute to the assets of the charity in the event of the organisation being wound up while he or she is a member, or within one year after he or she ceases to be a member, for payment of the debts and liabilities of the charity contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, but not exceeding £1.

CIO Number: 1083395

**Keswick Film Club**  
**Report of the Directors and Trustees**  
**and Financial Statements for the year ended**  
**31 August 2025**



**K e s w i c k**  
**A C C O U N T A N T S**

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**Keswick Film Club**

**Index to the Financial Statements  
for the year ended  
31 August 2025**

	Page
Charity Information	1
Trustees' Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 9

**Keswick Film Club**

**Charity Information  
for the year ended  
31 August 2025**

<b>TRUSTEES:</b>	V Ames A Martin D W Miller I M Payne T W Rennie
<b>BUSINESS ADDRESS</b>	Alhambra Cinema St Johns Street Keswick Cumbria CA12 5AG
<b>REGISTERED OFFICE:</b>	Alhambra Cinema St Johns Street Keswick Cumbria CA12 5AG
<b>CHARITY NUMBER:</b>	1083395
<b>INDEPENDENT EXAMINER</b>	Patricia Royall 45 Station Road Keswick Cumbria CA12 4NB

## **Keswick Film Club**

### **Report of the Trustees for the year ended 31 August 2025**

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#### **Objectives**

The Charity's Articles declare the charity's objects as the education and entertainment of the public in the arts, primarily through the medium of film. Through weekly screenings Sept - April, plus a Film Festival in Feb, and screenings in local village halls.

#### **Trustees**

The trustees who acted during the period were as follows:

Vaughan Ames  
Ann Martin  
David William Miller  
Ian Michael Payne  
Thomas Wilson Rennie

#### **Management Structure**

The Trustees oversee all activities. Regular screenings are agreed by a subcommittee of the membership after input from the 'Programmer' (a Trustee). Film Festival is organised by the same sub-committee with input from the 'Festival Director' (a Trustee).

#### **Review of the development, activities and achievements of the Company**

The Keswick Film Club highlighted its 2024–2025 season with a significant milestone: the celebration of its 25th year of organising the Keswick Film Festival. This achievement reflects the club's enduring commitment to bringing diverse and high-quality cinema to the local community, while fostering a strong cultural presence in the region.

Despite this success, the club continues to face challenges in rebuilding regular Sunday attendances, which remain lower than pre-Covid levels. Audience numbers are a crucial factor in sustaining the club's financial health, particularly as the cost of hiring the Alhambra has risen. These pressures highlight the importance of re-engaging members and attracting new audiences to secure the long-term stability of the club.

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## **Keswick Film Club**

### **Report of the Trustees, contd. for the year ended 31 August 2025**

#### **Investment Policy**

The Memorandum and Articles of Association of the Charity permit wide powers of investment. The Trustees should invest the money of the charity not immediately required for its purposes, in or upon such investments, securities or properties as may be thought fit.

#### **Risk Assessment**

The Trustees regularly review the risks to which the charity is exposed and consider the implications of those risks. There is no risk currently facing the charity which the Trustees consider significant.

#### **Public Benefit Guidance**

The Trustees confirm that they have complied with the duties in section 4 of the Charities Act 2006 to have due regard to the guidance published by the Charity Commission, including public benefit guidance.

#### **Trustees Responsibilities in relation to the Financial Statements**

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- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
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The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the charity and, hence, taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **ON BEHALF OF THE TRUSTEES**

V Ames  
Director and Trustee  
Date: 11 January 2026

## **Keswick Film Club**

### **Independent Examiners Report for the year ended 31 August 2025**

I report on the accounts for the Trust for the year ended 31 August 2025 which are set out on pages 5 - 10.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees 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 examiners report is needed.

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 examiners report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with these 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, I do not express an audit opinion on the view given by the accounts.

#### **Independent examiners' 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 s130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

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.

Patricia Royall  
45 Station Road  
Keswick  
Cumbria  
CA12 4NB

**Keswick Film Club**

**Statement of Financial Activities  
for the year ended  
31 August 2025**

	Notes	31 August 2025			31 August 2024
		Restricted	Unrestricted	Total	Total
		£	£	£	£
<b>INCOME</b>					
<b>Voluntary income</b>					
Donations and gifts	2	-	76	76	501
Grants receivable	3	2,115	500	2,615	-
Activities for generating funds		-	-	-	-
Investment income	4	-	366	366	352
<b>Income from charitable activities</b>					
Film club income	5	-	36,512	36,512	33,040
<b>Total income</b>		2,115	37,454	39,569	33,893
<b>Expenditure</b>					
<b>Charitable activities</b>					
	6	2,115	39,023	41,138	33,777
<b>Total expenditure</b>		2,115	39,023	41,138	33,777
<b>Net income / (expenditure)</b>		-	(1,569)	(1,569)	116
Total funds brought forward		-	25,753	25,753	25,637
Transfers between funds		-	-	-	-
<b>Total funds carried forward</b>	10	-	24,184	24,184	25,753

There were no gains or losses in the year to 31 August 2025 other than those included above.

The notes form part of these financial statements

**Keswick Film Club**

**Balance Sheet  
as at  
31 August 2025**

	Notes	31 August 2025		31 August 2024	
		£	£	£	£
<b>Current Assets</b>					
Cash at bank and in hand		24,764		26,121	
		<u>24,764</u>		<u>26,121</u>	
<b>Creditors: amounts falling due within one year</b>					
Creditors and accruals	8	580		368	
		<u>580</u>		<u>368</u>	
<b>Net Current Assets</b>			24,184		25,753
			<u>24,184</u>		<u>25,753</u>
<b>Total Assets less Current Liabilities</b>			24,184		25,753
<b>Creditors: amounts falling due in more than one year</b>					
			-		-
			<u>-</u>		<u>-</u>
<b>NET ASSETS</b>	10		24,184		25,753
			<u><u>24,184</u></u>		<u><u>25,753</u></u>
<b>Funds</b>					
Unrestricted funds			24,184		25,753
Restricted funds			-		-
			<u>-</u>		<u>-</u>
	9		24,184		25,753
			<u><u>24,184</u></u>		<u><u>25,753</u></u>

## Keswick Film Club

### Notes to the Financial Statements for the year ended 31 August 2025

#### 1 Accounting Policies

##### Statement of compliance

The accounts have been prepared in accordance with the Charities Act 2011, and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) 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).

##### Basis of preparation

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Tangible Fixed Assets and Depreciation

Assets used for charitable purposes, with an expected useful life exceeding one year, are capitalised on the balance sheet. Depreciation is provided at the following annual rates in order to write off each asset over its expected useful life:

Computers	33.34% on reducing balance
Fixtures, Fittings and Equipment	25% on reducing balance

##### Income

Income consists of grants received and income from promotions, accounted for on a receivable basis. Where income is received for a specific purpose, as defined by the donor, this income is classed as restricted. Income received towards the general objects of the charity is classed as unrestricted.

##### Expenditure

Expenditure is accounted for on an accruals basis. Where it relates to a specific project it is allocated to that project as restricted expenditure. Expenditure that relates to the objects of the charity is classified as charitable activities. Any legal or professional costs are classified as governance costs. The costs of generating funds are separately identified.

##### Funds

General funds are those where no restrictions have been placed upon the specific spending of the funds by the donor. Designated funds are those funds where the directors have chosen to earmark general funds for a specific purpose. Restricted funds are those funds where the donation is received for a specific purpose as set out by the donor.

#### 2 Payment to Accountants

The payment to the accountants included in the expenditure is split as follows:

	2025	2024
	£	£
Payment for preparation of accounts	235	200
Payment for Independent Examination	-	-
	<u>235</u>	<u>200</u>

## Keswick Film Club

### Notes to the Financial Statements for the year ended 31 August 2025

	31 August 2025				31 August 2024 £
	Restricted £	Unrestricted £	Designated £	Total £	
<b>2 Donations and gifts</b>					
Sundry donations	-	76	-	76	501
	-	76	-	76	501
<b>3 Grants receivable</b>					
Film Hub North	1,800	-	-	1,800	-
Keswick Town Council	315	-	-	315	-
Reghed	-	500	-	500	-
	2,115	500	-	2,615	-
<b>4 Investment income</b>					
Bank interest received	-	366	-	366	352
	-	366	-	366	352
<b>5 Film club income</b>					
Advertising and sundry income	-	2	-	2	100
Membership income	-	2,260	-	2,260	1,360
Ticket sales	-	34,250	-	34,250	31,580
	-	36,512	-	36,512	33,040
<b>6 Charitable activities</b>					
Direct costs	2,115	27,362	-	29,477	26,046
Administration	-	10,612	-	10,612	6,565
Marketing and Advertising	-	1,049	-	1,049	1,166
	2,115	39,023	-	41,138	33,777

### 7 Trustee Remuneration and Expenses

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

### 8 Creditors: amounts falling due within one year

	31 August 2025 £	31 August 2024 £
Trade creditors	580	368
	580	368

**Keswick Film Club**

**Notes to the Financial Statements  
for the year ended  
31 August 2025**

<b>9 Funds</b>	At 1 September 2024 £	Incoming Resources £	Outgoing Resources £	At 31 August 2025 £
<b>Projects &amp; Restricted funds</b>				
<b>Film Festival Youth Project</b>	-	2,115	(2,115)	-
	-	2,115	(2,115)	-

<b>10 Net Assets by fund</b>	Restricted £	Unrestricted £	Designated £	Total £
Tangible fixed assets	-	-	-	-
Investments	-	-	-	-
Current assets	-	24,764	-	24,764
Creditors: amounts falling due within one year	-	(580)	-	(580)
<b>Total net assets</b>	-	24,184	-	24,184

**11 Members liability**

The liability of the members is limited. Every member of the charity undertakes to contribute to the assets of the charity in the event of the organisation being wound up while he or she is a member, or within one year after he or she ceases to be a member, for payment of the debts and liabilities of the charity contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, but not exceeding £1.



Section A

Independent Examiner's Report

Report to the trustees

Charity Name **KESWICK FILM CLUB**

On accounts for the year ended

**31 AUGUST 2025** Charity no (if any) **C10 1083395**

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [ ] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (~~other than that disclosed below~~\*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed: **Patricia Royall**

Date: **11/12/2025**

Name: **PATRICIA ROYALL**

Relevant professional qualification(s) or body

(if any):

Address:

45 STATION RD
KESWICK
CA12 4NB.

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

**KESWICK FILM CLUB**

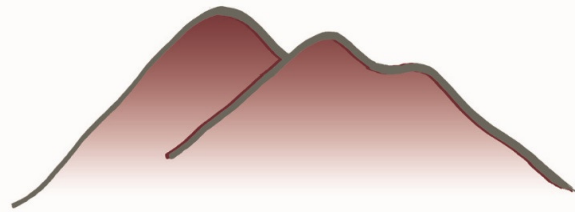
England & Wales - Charity number 1083395

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# Accounts

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**Keswick Film Club**  
**Report of the Directors and Trustees**  
**and Financial Statements for the year ended**  
**31 August 2024**



**K e s w i c k**  
**A C C O U N T A N T S**

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**Keswick Film Club**

**Index to the Financial Statements  
for the year ended  
31 August 2024**

	Page
Charity Information	1
Trustees' Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 9

**Keswick Film Club**

**Charity Information  
for the year ended  
31 August 2024**

<b>TRUSTEES:</b>	V Ames A Martin D W Miller I M Payne T W Rennie
<b>BUSINESS ADDRESS</b>	Alhambra Cinema St Johns Street Keswick Cumbria CA12 5AG
<b>REGISTERED OFFICE:</b>	Alhambra Cinema St Johns Street Keswick Cumbria CA12 5AG
<b>CHARITY NUMBER:</b>	1083395
<b>INDEPENDENT EXAMINER</b>	Patricia Royall 45 Station Road Keswick Cumbria CA12 4NB

## **Keswick Film Club**

### **Report of the Trustees for the year ended 31 August 2024**

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities, preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

#### **Governing Document**

On 1st March 2021 the Charity converted from a Company Limited by Guarantee to a Charitable Incorporated Organisations (CIO). It is governed by a Constitution.

#### **Objectives**

The Charity's Articles declare the charity's objects as the education and entertainment of the public in the arts, primarily through the medium of film. Through weekly screenings Sept - April, plus a Film Festival in Feb, and screenings in local village halls.

#### **Trustees**

The trustees who acted during the period were as follows:

Vaughan Ames  
Ann Martin  
David William Miller  
Ian Michael Payne  
Thomas Wilson Rennie

#### **Management Structure**

The Trustees oversee all activities. Regular screenings are agreed by a subcommittee of the membership after input from the 'Programmer' (a Trustee). Film Festival is organised by the same sub-committee with input from the 'Festival Director' (a Trustee).

#### **Review of the development, activities and achievements of the Company**

This report covers the two seasons, Autumn 2023 and Spring 2024. These were the first seasons we risked printing a brochure again after Covid and we were hopeful of growing our audiences back to previous levels. So how did we do?

Before Covid, we were averaging up around the 110 mark for the year, with the largest audiences over 160, whilst Covid brought this down to only 59 average for the season. Our audience sizes have grown slightly each year and the year ending April 2024 saw our audiences climb again to a total of 2113, the largest audience being 142 with several over the hundred mark, and an average of 74. This looks hopeful for the future. The Film Festival was, likewise, a success, though the numbers were still not up to pre-covid level.

Though not a club event, Carol Rennie's second Chinese Film Festival (supported by the Club) at the Alhambra last February was attended by many club members and also looks hopeful for the future. The decision to make the committee much smaller, basically just the 'officers', leaving most of the weekly jobs to volunteers, seems to have been a success, with many new faces volunteering to help – my thanks go to all of them.

We have continued with the 'pre-film drinks', which has had some success drawing in people to mix before the film, but we did drop the 'post-film discussions' directly after the film, due to their dwindling support.

The other good news from the year is that, once again, we are still in good financial position having managed our spending in line with our income.

We are looking forward to the start of the club's 26th year and, especially, the 25th Keswick Film Festival, which Ian Payne, the Festival Co-ordinator is hoping to make even bigger and better than ever. I will finish with my usual thanks to the Committee and to the many helpers who keep the Club and the Festival running. Thank you.

## **Keswick Film Club**

### **Report of the Trustees, contd. for the year ended 31 August 2024**

#### **Investment Policy**

The Memorandum and Articles of Association of the Charity permit wide powers of investment. The Trustees should invest the money of the charity not immediately required for its purposes, in or upon such investments, securities or properties as may be thought fit.

#### **Risk Assessment**

The Trustees regularly review the risks to which the charity is exposed and consider the implications of those risks. There is no risk currently facing the charity which the Trustees consider significant.

#### **Public Benefit Guidance**

The Trustees confirm that they have complied with the duties in section 4 of the Charities Act 2006 to have due regard to the guidance published by the Charity Commission, including public benefit guidance.

#### **Trustees Responsibilities in relation to the Financial Statements**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:-

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the charity and, hence, taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **ON BEHALF OF THE TRUSTEES**

V Ames  
Director and Trustee  
Date: 12 January 2025

## **Keswick Film Club**

### **Independent Examiners Report for the year ended 31 August 2024**

I report on the accounts for the Trust for the year ended 31 August 2024 which are set out on pages 5 - 10.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees 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 examiners report is needed.

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 examiners report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with these 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, I do not express an audit opinion on the view given by the accounts.

#### **Independent examiners' 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 s130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

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.

Patricia Royall  
45 Station Road  
Keswick  
Cumbria  
CA12 4NB

**Keswick Film Club**

**Statement of Financial Activities  
for the year ended  
31 August 2024**

	Notes	31 August 2024			31 August 2023
		Restricted	Unrestricted	Total	Total
		£	£	£	£
<b>INCOME</b>					
<b>Voluntary income</b>					
Donations and gifts	2	-	501	501	183
Grants receivable	3	-	-	-	250
Activities for generating funds		-	-	-	-
Investment income	4	-	352	352	79
<b>Income from charitable activities</b>					
Film club income	5	-	33,040	33,040	26,706
<b>Total income</b>		-	33,893	33,893	27,218
<b>Expenditure</b>					
<b>Charitable activities</b>	6	-	33,777	33,777	29,262
<b>Total expenditure</b>		-	33,777	33,777	29,262
<b>Net income / (expenditure)</b>		-	116	116	(2,044)
Total funds brought forward		-	25,637	25,637	27,681
Transfers between funds		-	-	-	-
<b>Total funds carried forward</b>	9	-	25,753	25,753	25,637

There were no gains or losses in the year to 31 August 2024 other than those included above.

The notes form part of these financial statements

**Keswick Film Club**

**Balance Sheet  
as at  
31 August 2024**

	Notes	31 August 2024		31 August 2023	
		£	£	£	£
<b>Current Assets</b>					
Cash at bank and in hand		26,121		25,637	
		<hr/>		<hr/>	
		26,121		25,637	
<b>Creditors: amounts falling due within one year</b>					
Creditors and accruals	8	368		-	
		<hr/>		<hr/>	
<b>Net Current Assets</b>			25,753		25,637
			<hr/>		<hr/>
<b>Total Assets less Current Liabilities</b>			25,753		25,637
<b>Creditors: amounts falling due in more than one year</b>					
			-		-
			<hr/>		<hr/>
<b>NET ASSETS</b>	9		25,753		25,637
			<hr/> <hr/>		<hr/> <hr/>
<b>Funds</b>					
Unrestricted funds			25,753		25,637
			<hr/>		<hr/>
	9		25,753		25,637
			<hr/> <hr/>		<hr/> <hr/>

## Keswick Film Club

### Notes to the Financial Statements for the year ended 31 August 2024

#### 1 Accounting Policies

##### Statement of compliance

The accounts have been prepared in accordance with the Charities Act 2011, and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) 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).

##### Basis of preparation

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Tangible Fixed Assets and Depreciation

Assets used for charitable purposes, with an expected useful life exceeding one year, are capitalised on the balance sheet. Depreciation is provided at the following annual rates in order to write off each asset over its expected useful life:

Computers	33.34% on reducing balance
Fixtures, Fittings and Equipment	25% on reducing balance

##### Income

Income consists of grants received and income from promotions, accounted for on a receivable basis. Where income is received for a specific purpose, as defined by the donor, this income is classed as restricted. Income received towards the general objects of the charity is classed as unrestricted.

##### Expenditure

Expenditure is accounted for on an accruals basis. Where it relates to a specific project it is allocated to that project as restricted expenditure. Expenditure that relates to the objects of the charity is classified as charitable activities. Any legal or professional costs are classified as governance costs. The costs of generating funds are separately identified.

##### Funds

General funds are those where no restrictions have been placed upon the specific spending of the funds by the donor. Designated funds are those funds where the directors have chosen to earmark general funds for a specific purpose. Restricted funds are those funds where the donation is received for a specific purpose as set out by the donor.

#### 2 Payment to Accountants

The payment to the accountants included in the expenditure is split as follows:

	2024	2023
	£	£
Payment for preparation of accounts	200	200
Payment for Independent Examination	-	-
	<u>200</u>	<u>200</u>

## Keswick Film Club

### Notes to the Financial Statements for the year ended 31 August 2024

	31 August 2024				31 August 2023
	Restricted £	Unrestricted £	Designated £	Total £	£
<b>2 Donations and gifts</b>					
Sundry donations	-	501	-	501	183
	-	501	-	501	183
<b>3 Grants receivable</b>					
Film Hub North	-	-	-	-	-
Travel Chapter	-	-	-	-	-
KE Travel	-	-	-	-	250
	-	-	-	-	250
<b>4 Investment income</b>					
Bank interest received	-	352	-	352	79
	-	352	-	352	79
<b>5 Film club income</b>					
Advertising and sundry income	-	100	-	100	-
Membership income	-	1,360	-	1,360	1,640
Ticket sales	-	31,580	-	31,580	25,066
	-	33,040	-	33,040	26,706
<b>7</b>					
<b>Costs of raising funds</b>					
Fundraising costs	-	-	-	-	-
<b>6 Charitable activities</b>					
Direct costs	-	26,046	-	26,046	22,688
Administration	-	6,565	-	6,565	5,367
Marketing and Advertising	-	1,166	-	1,166	1,207
	-	33,777	-	33,777	29,262

### 7 Trustee Remuneration and Expenses

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

### 8 Creditors: amounts falling due within one year

	31 August 2024	31 August 2023
	£	£
Trade creditors	368	-
	368	-

## Keswick Film Club

### Notes to the Financial Statements for the year ended 31 August 2024

<b>9 Net Assets by fund</b>	Restricted £	Unrestricted £	Designated £	Total £
Tangible fixed assets	-	-	-	-
Investments	-	-	-	-
Current assets	-	26,121	-	26,121
Creditors: amounts falling due within one year	-	(368)	-	(368)
<b>Total net assets</b>	-	25,753	-	25,753

### 10 Members liability

The liability of the members is limited. Every member of the charity undertakes to contribute to the assets of the charity in the event of the organisation being wound up while he or she is a member, or within one year after he or she ceases to be a member, for payment of the debts and liabilities of the charity contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, but not exceeding £1.

**KESWICK FILM CLUB**

England & Wales - Charity number 1083395

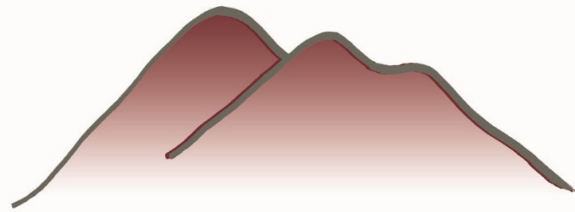
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# Accounts

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CIO Number: 1083395

**Keswick Film Club**  
**Report of the Directors and Trustees**  
**and Financial Statements for the year ended**  
**31 August 2023**



**K e s w i c k**  
**A C C O U N T A N T S**

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**Keswick Film Club**

**Index to the Financial Statements  
for the year ended  
31 August 2023**

	Page
Charity Information	1
Trustees' Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 9

**Keswick Film Club**

**Charity Information  
for the year ended  
31 August 2023**

<b>TRUSTEES:</b>	V Ames A Martin D W Miller I M Payne T W Rennie
<b>BUSINESS ADDRESS</b>	Alhambra Cinema St Johns Street Keswick Cumbria CA12 5AG
<b>REGISTERED OFFICE:</b>	Alhambra Cinema St Johns Street Keswick Cumbria CA12 5AG
<b>CHARITY NUMBER:</b>	1083395
<b>INDEPENDENT EXAMINER</b>	Patricia Royall 45 Station Road Keswick Cumbria CA12 4NB

## **Keswick Film Club**

### **Report of the Trustees for the year ended 31 August 2023**

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities, preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

#### **Governing Document**

On 1st March 2021 the Charity converted from a Company Limited by Guarantee to a Charitable Incorporated Organisations (CIO). It is governed by a Constitution.

#### **Objectives**

The Charity's Articles declare the charity's objects as the education and entertainment of the public in the arts, primarily through the medium of film. Through weekly screenings Sept - April, plus a Film Festival in Feb, and screenings in local village halls.

#### **Trustees**

The trustees who acted during the period were as follows:

Vaughan Ames  
Ann Martin  
David William Miller  
Ian Michael Payne  
Thomas Wilson Rennie

#### **Management Structure**

The Trustees oversee all activities. Regular screenings are agreed by a subcommittee of the membership after input from the 'Programmer' (a Trustee). Film Festival is organised by the same sub-committee with input from the 'Festival Director' (a Trustee).

#### **Review of the development, activities and achievements of the Company**

We started out very much still under the thrall of Covid, with most of the world still not willing to venture out too much or not at all. This left us with small audiences, and no brochure, still booking films a few weeks at a time.

The year saw our audiences climb slightly to a total of 1760, the largest audience being 119 with several up towards the hundred mark, though we still averaged only 65. The Film Festival was, likewise, a success, though the numbers were still down on pre-Covid.

Though not a club event, many members helped Carol Rennie in her amazingly successful first Chinese Film Festival at the Alhambra in February.

We introduced the 'pre-film drinks' which has had some success drawing in people to socialise before the film. We also added the 'post-film discussions' directly after the film, though this seems to have had dwindling support.

We have ceased asking volunteers to attend meetings as we hoped this might encourage more people to get involved in physically managing each screening if they did not have to put up with attending meetings! So far, this has seemed successful in that we have had no shortage of volunteers. I should mention specifically here Robert Royall who has been our projectionist for more years than I have been coming and Steve Skelton who volunteered and has now taken over the role. Thank you both.

Our bank provider was switched from Barclays to the Co-op due to the muddled and confusing demands from Barclays. We remain in a good financial position having managed our spending in line with our income. We now look forward to the start of the club's 25<sup>th</sup> year and the 24<sup>th</sup> Keswick Film Festival.

## **Keswick Film Club**

### **Report of the Trustees, contd. for the year ended 31 August 2023**

#### **Investment Policy**

The Memorandum and Articles of Association of the Charity permit wide powers of investment. The Trustees should invest the money of the charity not immediately required for its purposes, in or upon such investments, securities or properties as may be thought fit.

#### **Risk Assessment**

The Trustees regularly review the risks to which the charity is exposed and consider the implications of those risks. There is no risk currently facing the charity which the Trustees consider significant.

#### **Public Benefit Guidance**

The Trustees confirm that they have complied with the duties in section 4 of the Charities Act 2006 to have due regard to the guidance published by the Charity Commission, including public benefit guidance.

#### **Trustees Responsibilities in relation to the Financial Statements**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:-

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the charity and, hence, taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **ON BEHALF OF THE TRUSTEES**

V Ames  
Director and Trustee  
Date: 18 February 2024

## **Keswick Film Club**

### **Independent Examiners Report for the year ended 31 August 2023**

I report on the accounts for the Trust for the year ended 31 August 2022 which are set out on pages 5 - 10.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees 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 examiners report is needed.

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 examiners report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with these 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, I do not express an audit opinion on the view given by the accounts.

#### **Independent examiners' 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 s130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

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.

Patricia Royall  
45 Station Road  
Keswick  
Cumbria  
CA12 4NB

**Keswick Film Club**

**Statement of Financial Activities  
for the year ended  
31 August 2023**

	Notes	31 August 2023			31 August 2022
		Restricted	Unrestricted	Total	Total
		£	£	£	£
<b>INCOME</b>					
<b>Voluntary income</b>					
Donations and gifts	2	-	183	183	115
Grants receivable	3	-	250	250	2,450
Activities for generating funds		-	-	-	-
Investment income	4	-	79	79	4
<b>Income from charitable activities</b>					
Film club income	5	-	26,706	26,706	19,862
<b>Total income</b>		-	27,218	27,218	22,431
<b>Expenditure</b>					
<b>Charitable activities</b>	6	-	29,262	29,262	18,350
<b>Total expenditure</b>		-	29,262	29,262	18,350
<b>Net income / (expenditure)</b>		-	(2,044)	(2,044)	4,081
Total funds brought forward		-	27,681	27,681	23,600
Transfers between funds		-	-	-	-
<b>Total funds carried forward</b>	9	-	25,637	25,637	27,681

There were no gains or losses in the year to 31 August 2023 other than those included above.

The notes form part of these financial statements

**Keswick Film Club**

**Balance Sheet  
as at  
31 August 2023**

	Notes	31 August 2023		31 August 2022	
		£	£	£	£
<b>Current Assets</b>					
Cash at bank and in hand		25,637		29,632	
		<hr/>		<hr/>	
		25,637		29,632	
<b>Creditors: amounts falling due within one year</b>					
Creditors and accruals	8	-		1,951	
		<hr/>		<hr/>	
<b>Net Current Assets</b>			25,637		27,681
			<hr/>		<hr/>
<b>Total Assets less Current Liabilities</b>			25,637		27,681
<b>Creditors: amounts falling due in more than one year</b>					
			-		-
			<hr/>		<hr/>
<b>NET ASSETS</b>	9		25,637		27,681
			<hr/>		<hr/>
<b>Funds</b>					
Unrestricted funds			25,637		27,681
			<hr/>		<hr/>
	9		25,637		27,681
			<hr/>		<hr/>

## Keswick Film Club

### Notes to the Financial Statements for the year ended 31 August 2023

#### 1 Accounting Policies

##### Statement of compliance

The accounts have been prepared in accordance with the Charities Act 2011, and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) 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).

##### Basis of preparation

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Tangible Fixed Assets and Depreciation

Assets used for charitable purposes, with an expected useful life exceeding one year, are capitalised on the balance sheet. Depreciation is provided at the following annual rates in order to write off each asset over its expected useful life:

Computers	33.34% on reducing balance
Fixtures, Fittings and Equipment	25% on reducing balance

##### Income

Income consists of grants received and income from promotions, accounted for on a receivable basis. Where income is received for a specific purpose, as defined by the donor, this income is classed as restricted. Income received towards the general objects of the charity is classed as unrestricted.

##### Expenditure

Expenditure is accounted for on an accruals basis. Where it relates to a specific project it is allocated to that project as restricted expenditure. Expenditure that relates to the objects of the charity is classified as charitable activities. Any legal or professional costs are classified as governance costs. The costs of generating funds are separately identified.

##### Funds

General funds are those where no restrictions have been placed upon the specific spending of the funds by the donor. Designated funds are those funds where the directors have chosen to earmark general funds for a specific purpose. Restricted funds are those funds where the donation is received for a specific purpose as set out by the donor.

#### 2 Payment to Accountants

The payment to the accountants included in the expenditure is split as follows:

	2023	2022
	£	£
Payment for preparation of accounts	200	200
Payment for Independent Examination	-	-
	<u>200</u>	<u>200</u>

## Keswick Film Club

### Notes to the Financial Statements for the year ended 31 August 2023

	31 August 2023				31 August 2022
	Restricted £	Unrestricted £	Designated £	Total £	£
<b>2 Donations and gifts</b>					
Sundry donations	-	183	-	183	115
	-	183	-	183	115
<b>3 Grants receivable</b>					
Film Hub North	-	-	-	-	1,950
Travel Chapter	-	-	-	-	500
KE Travel	-	250	-	250	-
	-	250	-	250	2,450
<b>4 Investment income</b>					
Bank interest received	-	79	-	79	4
	-	79	-	79	4
<b>5 Film club income</b>					
Membership income	-	1,640	-	1,640	1,240
Ticket sales	-	25,066	-	25,066	18,622
	-	26,706	-	26,706	19,862
<b>7</b>					
<b>Costs of raising funds</b>					
Fundraising costs	-	-	-	-	-
<b>6 Charitable activities</b>					
Direct costs	-	22,688	-	22,688	13,627
Administration	-	5,367	-	5,367	3,335
Marketing and Advertising	-	1,207	-	1,207	1,388
	-	29,262	-	29,262	18,350

### 7 Trustee Remuneration and Expenses

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

### 8 Creditors: amounts falling due within one year

	31 August 2023	31 August 2022
	£	£
Accruals	-	1,951
	-	1,951

## Keswick Film Club

### Notes to the Financial Statements for the year ended 31 August 2023

<b>9 Net Assets by fund</b>	Restricted £	Unrestricted £	Designated £	Total £
Tangible fixed assets	-	-	-	-
Investments	-	-	-	-
Current assets	-	25,637	-	25,637
Creditors: amounts falling due within one year	-	0	-	0
<b>Total net assets</b>	-	25,637	-	25,637

### 10 Members liability

The liability of the members is limited. Every member of the charity undertakes to contribute to the assets of the charity in the event of the organisation being wound up while he or she is a member, or within one year after he or she ceases to be a member, for payment of the debts and liabilities of the charity contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, but not exceeding £1.

**KESWICK FILM CLUB**

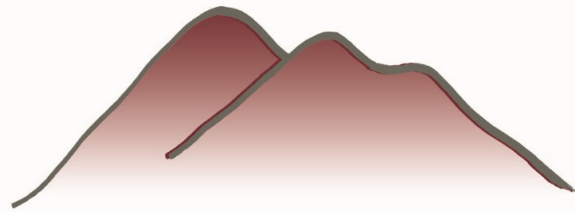
England & Wales - Charity number 1083395

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# Accounts

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**Keswick Film Club**  
**Report of the Directors and Trustees**  
**and Financial Statements for the year ended**  
**31 August 2022**



**K e s w i c k**  
**A C C O U N T A N T S**

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**Keswick Film Club**

**Index to the Financial Statements  
for the year ended  
31 August 2022**

	Page
Charity Information	1
Trustees' Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 9

**Keswick Film Club**

**Charity Information  
for the year ended  
31 August 2022**

<b>TRUSTEES:</b>	V Ames A Martin D W Miller I M Payne T W Rennie
<b>BUSINESS ADDRESS</b>	Alhambra Cinema St Johns Street Keswick Cumbria CA12 5AG
<b>REGISTERED OFFICE:</b>	Alhambra Cinema St Johns Street Keswick Cumbria CA12 5AG
<b>CHARITY NUMBER:</b>	1083395
<b>INDEPENDENT EXAMINER</b>	Patricia Royall 45 Station Road Keswick Cumbria CA12 4NB

## **Keswick Film Club**

### **Report of the Trustees for the year ended 31 August 2022**

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities, preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

#### **Governing Document**

On 1st March 2021 the Charity converted from a Company Limited by Guarantee to a Charitable Incorporated Organisations (CIO). It is governed by a Constitution.

#### **Objectives**

The Charity's Articles declare the charity's objects as the education and entertainment of the public in the arts, primarily through the medium of film. Through weekly screenings Sept - April, plus a Film Festival in Feb, and screenings in local village halls.

#### **Trustees**

The trustees who acted during the period were as follows:

Vaughan Ames  
Ann Martin  
David William Miller  
Ian Michael Payne  
Thomas Wilson Rennie

#### **Management Structure**

The Trustees oversee all activities. Regular screenings are agreed by a subcommittee of the membership after input from the 'Programmer' (a Trustee). Film Festival is organised by the same sub-committee with input from the 'Festival Director' (a Trustee).

#### **Review of the development, activities and achievements of the Company**

It has been another sad year for Keswick Film Club, where we learnt to make the Covid-enforced conditions our new-normal but ending on a hopeful enjoyable note with an (almost) old-normal Festival. The Alhambra Cinema (our home) reopened after extensive refurbishment and modernisation. The Club ran the whole year with 'social distancing' in the cinema limiting our audiences to around a 90 maximum. All the disruption obviously left us with very odd figures for the year, the largest audience being only 85, though we did double the 10 films shown last year - almost back to pre-Covid levels. Our total audience was still only 1368 - around half what we hope for next year. We abandoned our printed brochure and our season passes as we booked films a month at a time, sticking with the Alhambra Cinema booking system for our tickets and leaving our voting system online. We may continue the 'monthly booking' as it does increase our ability to get the latest films, though we will need to review this against the loss of a printed brochure. The Film Festival was our first 'non-Covid' event and was a celebration of this fact. The audiences were still down, but a great time was had by all.

## **Keswick Film Club**

### **Report of the Trustees, contd. for the year ended 31 August 2022**

#### **Review of the development, activities and achievements of the Company (cont)**

The other good news from the year is that we continue to remain in a good financial position having carefully managed our spending.

I would like to thank the Committee and the Alhambra staff for managing to keep the Club running under such strange conditions. We can now hope that this coming year will be a celebration of 'back to normal' in our new Alhambra!

#### **Investment Policy**

The Memorandum and Articles of Association of the Charity permit wide powers of investment. The Trustees should invest the money of the charity not immediately required for its purposes, in or upon such investments, securities or properties as may be thought fit.

#### **Risk Assessment**

The Trustees regularly review the risks to which the charity is exposed and consider the implications of those risks. There is no risk currently facing the charity which the Trustees consider significant.

#### **Public Benefit Guidance**

The Trustees confirm that they have complied with the duties in section 4 of the Charities Act 2006 to have due regard to the guidance published by the Charity Commission, including public benefit guidance.

#### **Trustees Responsibilities in relation to the Financial Statements**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:-

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the charity and, hence, taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **ON BEHALF OF THE TRUSTEES**

V Ames  
Director and Trustee  
Date: 18 Sept 2022

## **Keswick Film Club**

### **Independent Examiners Report for the year ended 31 August 2022**

I report on the accounts for the Trust for the year ended 31 August 2022 which are set out on pages 5 - 10.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees 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 examiners report is needed.

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 examiners report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with these 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, I do not express an audit opinion on the view given by the accounts.

#### **Independent examiners' 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 s130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

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.

Patricia Royall  
45 Station Road  
Keswick  
Cumbria  
CA12 4NB

**Keswick Film Club**

**Statement of Financial Activities  
for the year ended  
31 August 2022**

	Notes	31 August 2022			31 August 2021
		Restricted	Unrestricted	Total	Total
		£	£	£	£
<b>INCOME</b>					
<b>Voluntary income</b>					
Donations and gifts	2	-	115	115	-
Grants receivable	3	-	2,450	2,450	-
Activities for generating funds		-	-	-	-
Investment income	4	-	4	4	6
<b>Income from charitable activities</b>					
Film club income	5	-	19,862	19,862	3,146
<b>Total income</b>		-	22,431	22,431	3,152
<b>Expenditure</b>					
<b>Charitable activities</b>					
	6	-	18,350	18,350	3,545
<b>Total expenditure</b>		-	18,350	18,350	3,545
<b>Net income / (expenditure)</b>		-	4,081	4,081	(393)
Total funds brought forward		-	23,600	23,600	23,993
Transfers between funds		-	-	-	-
<b>Total funds carried forward</b>	9	-	27,681	27,681	23,600

There were no gains or losses in the year to 31 August 2022 other than those included above.

The notes form part of these financial statements

**Keswick Film Club**

**Balance Sheet  
as at  
31 August 2022**

	Notes	31 August 2022		31 August 2021	
		£	£	£	£
<b>Current Assets</b>					
Cash at bank and in hand		29,632		26,654	
		<hr/>		<hr/>	
		29,632		26,654	
<b>Creditors: amounts falling due within one year</b>					
Creditors and accruals	8	1,951		3,054	
		<hr/>		<hr/>	
<b>Net Current Assets</b>			27,681		23,600
			<hr/>		<hr/>
<b>Total Assets less Current Liabilities</b>			27,681		23,600
<b>Creditors: amounts falling due in more than one year</b>					
			-		-
			<hr/>		<hr/>
<b>NET ASSETS</b>	9		27,681		23,600
			<hr/> <hr/>		<hr/> <hr/>
<b>Funds</b>					
Unrestricted funds			27,681		23,600
			<hr/>		<hr/>
	9		27,681		23,600
			<hr/> <hr/>		<hr/> <hr/>

## Keswick Film Club

### Notes to the Financial Statements for the year ended 31 August 2022

#### 1 Accounting Policies

##### Statement of compliance

The accounts have been prepared in accordance with the Charities Act 2011, and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) 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).

##### Basis of preparation

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Tangible Fixed Assets and Depreciation

Assets used for charitable purposes, with an expected useful life exceeding one year, are capitalised on the balance sheet. Depreciation is provided at the following annual rates in order to write off each asset over its expected useful life:

Computers	33.34% on reducing balance
Fixtures, Fittings and Equipment	25% on reducing balance

##### Income

Income consists of grants received and income from promotions, accounted for on a receivable basis. Where income is received for a specific purpose, as defined by the donor, this income is classed as restricted. Income received towards the general objects of the charity is classed as unrestricted.

##### Expenditure

Expenditure is accounted for on an accruals basis. Where it relates to a specific project it is allocated to that project as restricted expenditure. Expenditure that relates to the objects of the charity is classified as charitable activities. Any legal or professional costs are classified as governance costs. The costs of generating funds are separately identified.

##### Funds

General funds are those where no restrictions have been placed upon the specific spending of the funds by the donor. Designated funds are those funds where the directors have chosen to earmark general funds for a specific purpose. Restricted funds are those funds where the donation is received for a specific purpose as set out by the donor.

#### 2 Payment to Accountants

The payment to the accountants included in the expenditure is split as follows:

	2022	2021
	£	£
Payment for preparation of accounts	200	200
Payment for Independent Examination	-	-
	<u>200</u>	<u>200</u>

## Keswick Film Club

### Notes to the Financial Statements for the year ended 31 August 2022

	31 August 2022				31 August 2021
	Restricted £	Unrestricted £	Designated £	Total £	
<b>2 Donations and gifts</b>					
Sundry donations	-	115	-	115	-
	-	115	-	115	-
<b>3 Grants receivable</b>					
Film Hub North	-	1,950	-	1,950	-
Travel Chapter	-	500	-	500	-
	-	2,450	-	2,450	-
<b>4 Investment income</b>					
Bank interest received	-	4	-	4	6
	-	4	-	4	6
<b>5 Film club income</b>					
Advertising and sundry income	-	-	-	-	140
Membership income	-	1,240	-	1,240	10
Ticket sales	-	18,622	-	18,622	2,996
	-	19,862	-	19,862	3,146
<b>6 Charitable activities</b>					
Direct costs	-	13,627	-	13,627	1,969
Administration	-	3,335	-	3,335	1,344
Marketing and Advertising	-	1,388	-	1,388	232
	-	18,350	-	18,350	3,545

### 7 Trustee Remuneration and Expenses

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

### 8 Creditors: amounts falling due within one year

	31 August 2022	31 August 2021
	£	£
Accruals	1,951	3,054
	1,951	3,054

## Keswick Film Club

### Notes to the Financial Statements for the year ended 31 August 2022

<b>9 Net Assets by fund</b>	Restricted £	Unrestricted £	Designated £	Total £
Tangible fixed assets	-	-	-	-
Investments	-	-	-	-
Current assets	-	29,632	-	29,632
Creditors: amounts falling due within one year	-	(1,951)	-	(1,951)
	<hr/>			<hr/>
<b>Total net assets</b>	-	27,681	-	27,681
	<hr/> <hr/>			<hr/> <hr/>

### 10 Members liability

The liability of the members is limited. Every member of the charity undertakes to contribute to the assets of the charity in the event of the organisation being wound up while he or she is a member, or within one year after he or she ceases to be a member, for payment of the debts and liabilities of the charity contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, but not exceeding £1.

**KESWICK FILM CLUB**

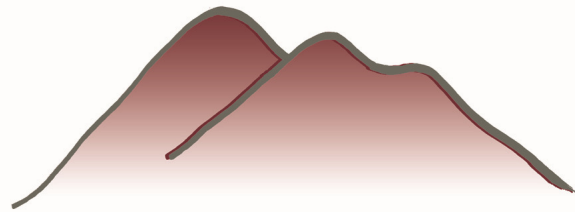
England & Wales - Charity number 1083395

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# Accounts

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**Keswick Film Club**  
**Report of the Directors and Trustees**  
**and Financial Statements for the year ended**  
**31 August 2021**



**K e s w i c k**  
**A C C O U N T A N T S**

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**Keswick Film Club**

**Index to the Financial Statements  
for the year ended  
31 August 2021**

	Page
Charity Information	1
Trustees' Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 9

**Keswick Film Club**

**Charity Information  
for the year ended  
31 August 2021**

<b>TRUSTEES:</b>	V Ames A Martin D W Miller I M Payne T W Rennie
<b>BUSINESS ADDRESS</b>	Alhambra Cinema St Johns Street Keswick Cumbria CA12 5AG
<b>REGISTERED OFFICE:</b>	Alhambra Cinema St Johns Street Keswick Cumbria CA12 5AG
<b>CHARITY NUMBER:</b>	1083395
<b>INDEPENDENT EXAMINER</b>	Patricia Royall 45 Station Road Keswick Cumbria CA12 4NB

## **Keswick Film Club**

### **Report of the Trustees for the year ended 31 August 2021**

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities, preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

#### **Governing Document**

On 1st March 2021 the Charity converted from a Company Limited by Guarantee to a Charitable Incorporated Organisations (CIO). It is governed by a Constitution.

#### **Objectives**

The Charity's Articles declare the charity's objects as the education and entertainment of the public in the arts, primarily through the medium of film. Through weekly screenings Sept - April, plus a Film Festival in Feb, and screenings in local village halls.

#### **Trustees**

The trustees who acted during the period were as follows:

Vaughan Ames  
Ann Martin  
David William Miller  
Ian Michael Payne  
Thomas Wilson Rennie

#### **Management Structure**

The Trustees oversee all activities. Regular screenings are agreed by a subcommittee of the membership after input from the 'Programmer' (a Trustee). Film Festival is organised by the same sub-committee with input from the 'Festival Director' (a Trustee).

#### **Review of the development, activities and achievements of the Company**

The charity made a slow return to activities in September showing a diverse selection of films and keeping up our reputation for providing a unique alternative to mainstream movies. Unfortunately, this came to a halt at Xmas and we were not able to show any other films at all due to the various lockdown rules.

We insisted on social distancing seating for all our films and this combined with the genuine nervousness of our membership meant that we had small audiences for the films. The Alhambra generously lowered its rental fee but the year ended with our funds being lower than when we started. This reduction had been forecast and was accepted by the trustees given the comfortable sum we had in the bank. The alternative position of total closure was felt to risk the demise of the club for ever.

The trustees applied tough rules to spending. The Annual Film Festival did not take place, and no printed materials were provided before or after screenings. The club relied on social media and emails to distribute information. The membership fee was also suspended for the year. However, we were able to continue with the Osprey Short Film Awards.

## **Keswick Film Club**

### **Report of the Trustees, contd. for the year ended 31 August 2021**

#### **Review of the development, activities and achievements of the Company (cont)**

The lockdowns provided the opportunity for the Alhambra to proceed with a substantial upgrade, and our year ended with a fabulously decorated and restored cinema. Many club members assisted with the final decorating as the opening date for Alhambra loomed nearer. It is hoped that the rejuvenated cinema will attract current and potential members back next year.

The year ended with a newly improved and fabulous venue, and a membership keen to see the club back in full operation. Plans for the new season and a 2022 Film Festival in are in hand.

#### **Investment Policy**

The Memorandum and Articles of Association of the Charity permit wide powers of investment. The Trustees should invest the money of the charity not immediately required for its purposes, in or upon such investments, securities or properties as may be thought fit.

#### **Risk Assessment**

The Trustees regularly review the risks to which the charity is exposed and consider the implications of those risks. There is no risk currently facing the charity which the Trustees consider significant.

#### **Public Benefit Guidance**

The Trustees confirm that they have complied with the duties in section 4 of the Charities Act 2006 to have due regard to the guidance published by the Charity Commission, including public benefit guidance.

#### **Trustees Responsibilities in relation to the Financial Statements**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:-

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the charity and, hence, taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **ON BEHALF OF THE TRUSTEES**

V Ames  
Director and Trustee  
Date: 31 October 2021

## **Keswick Film Club**

### **Independent Examiners Report for the year ended 31 August 2021**

I report on the accounts for the Trust for the year ended 31 August 2021 which are set out on pages 5 - 10.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees 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 examiners report is needed.

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 examiners report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with these 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, I do not express an audit opinion on the view given by the accounts.

#### **Independent examiners' 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 s130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

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.

Patricia Royall  
45 Station Road  
Keswick  
Cumbria  
CA12 4NB

**Keswick Film Club**

**Statement of Financial Activities  
for the year ended  
31 August 2021**

		<b>31 August 2021</b>			<b>31 August 2020</b>
	<b>Notes</b>	Restricted	Unrestricted	Total	Total
		£	£	£	£
<b>INCOME</b>					
<b>Voluntary income</b>					
Grants receivable	2	-	-	-	2,760
Activities for generating funds		-	-	-	-
Investment income	3	-	6	6	36
<b>Income from charitable activities</b>					
Film club income	4	-	3,146	3,146	37,817
<b>Total income</b>		-	3,152	3,152	40,613
<b>Expenditure</b>					
<b>Charitable activities</b>					
	5	-	3,545	3,545	33,706
<b>Total expenditure</b>		-	3,545	3,545	33,706
<b>Net income / (expenditure)</b>		-	(393)	(393)	6,907
Total funds brought forward		-	23,993	23,993	17,086
Transfers between funds		-	-	-	-
<b>Total funds carried forward</b>	13	-	23,600	23,600	23,993

There were no gains or losses in the year to 31 August 2021 other than those included above.

The notes form part of these financial statements

**Keswick Film Club**

**Balance Sheet  
as at  
31 August 2021**

	Notes	31 August 2021		31 August 2020	
		£	£	£	£
<b>Current Assets</b>					
Cash at bank and in hand		26,654		27,103	
		<hr/>		<hr/>	
		26,654		27,103	
<b>Creditors: amounts falling due within one year</b>					
Creditors and accruals	7	3,054		3,110	
		<hr/>		<hr/>	
<b>Net Current Assets</b>			23,600		23,993
			<hr/>		<hr/>
<b>Total Assets less Current Liabilities</b>			23,600		23,993
<b>Creditors: amounts falling due in more than one year</b>					
			-		-
			<hr/>		<hr/>
<b>NET ASSETS</b>	8		23,600		23,993
			<hr/> <hr/>		<hr/> <hr/>
<b>Funds</b>					
Unrestricted funds			23,600		23,993
			<hr/>		<hr/>
	8		23,600		23,993
			<hr/> <hr/>		<hr/> <hr/>

## Keswick Film Club

### Notes to the Financial Statements for the year ended 31 August 2021

#### 1 Accounting Policies

##### Statement of compliance

The accounts have been prepared in accordance with the Charities Act 2011, and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) 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).

##### Basis of preparation

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Tangible Fixed Assets and Depreciation

Assets used for charitable purposes, with an expected useful life exceeding one year, are capitalised on the balance sheet. Depreciation is provided at the following annual rates in order to write off each asset over its expected useful life:

Computers	33.34% on reducing balance
Fixtures, Fittings and Equipment	25% on reducing balance

##### Income

Income consists of grants received and income from promotions, accounted for on a receivable basis. Where income is received for a specific purpose, as defined by the donor, this income is classed as restricted. Income received towards the general objects of the charity is classed as unrestricted.

##### Expenditure

Expenditure is accounted for on an accruals basis. Where it relates to a specific project it is allocated to that project as restricted expenditure. Expenditure that relates to the objects of the charity is classified as charitable activities. Any legal or professional costs are classified as governance costs. The costs of generating funds are separately identified.

##### Funds

General funds are those where no restrictions have been placed upon the specific spending of the funds by the donor. Designated funds are those funds where the directors have chosen to earmark general funds for a specific purpose. Restricted funds are those funds where the donation is received for a specific purpose as set out by the donor.

#### 2 Payment to Accountants

The payment to the accountants included in the expenditure is split as follows:

	2021	2020
	£	£
Payment for preparation of accounts	-	-
Payment for Independent Examination	-	-
	<u>-</u>	<u>-</u>

## Keswick Film Club

### Notes to the Financial Statements for the year ended 31 August 2021

	31 August 2021				31 August 2020 £
	Restricted £	Unrestricted £	Designated £	Total £	
<b>2 Grants receivable</b>					
Grants received	-	-	-	-	2,760
	-	-	-	-	2,760
<b>3 Investment income</b>					
Bank interest received	-	6	-	6	36
	-	6	-	6	36
<b>4 Film club income</b>					
Advertising and sundry income	-	140	-	140	162
Membership income	-	10	-	10	4,615
Ticket sales	-	2,996	-	2,996	33,040
	-	3,146	-	3,146	37,817
<b>5 Charitable activities</b>					
Direct costs	-	1,969	-	1,969	27,160
Administration	-	1,344	-	1,344	607
Marketing and Advertising	-	232	-	232	5,939
	-	3,545	-	3,545	33,706

### 6 Trustee Remuneration and Expenses

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

### 7 Creditors: amounts falling due within one year

	31 August 2021 £	31 August 2020 £
Accruals	3,054	3,110
	<u>3,054</u>	<u>3,110</u>

## Keswick Film Club

### Notes to the Financial Statements for the year ended 31 August 2021

<b>8 Net Assets by fund</b>	Restricted £	Unrestricted £	Designated £	Total £
Tangible fixed assets	-	-	-	-
Investments	-	-	-	-
Current assets	-	26,654	-	26,654
Creditors: amounts falling due within one year	-	(3,054)	-	(3,054)
	<hr/>			<hr/>
<b>Total net assets</b>	-	23,600	-	23,600
	<hr/> <hr/>			<hr/> <hr/>

### 9 Members liability

The liability of the members is limited. Every member of the charity undertakes to contribute to the assets of the charity in the event of the organisation being wound up while he or she is a member, or within one year after he or she ceases to be a member, for payment of the debts and liabilities of the charity contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, but not exceeding £1.