

Charity Registration No. 1105226

Company Registration No. 04851498 (England and Wales)

BIRDS EYE VIEW

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

BIRDS EYE VIEW

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P J Buckingham	
	S Budwal	(Appointed 1 January 2021)
	L Devlin	
	S M Follows	
	S Glover	
	U Hasan	
	J H Tandy	
	A J Thompson	
	B D Otao	(Appointed 15 September 2021)
Charity number	1105226	
Company number	04851498	
Registered office	Studio 4 Vauxhall Gardens Community Centre 5 Glasshouse Street London England SE11 5ES	
Independent examiner	A G Rich c/o HW Fisher LLP Chartered Accountants Acre House 11-15 William Road London NW1 3ER	
Bankers	The Co-operative Bank PO Box 250 Delf House Southway Skelmerdale WN8 6WT	

BIRDS EYE VIEW

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BIRDS EYE VIEW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and Accounting and Reporting by Charities: The Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective from 1 January 2019).

Objectives and activities

The charity's objective is to advocate for equality and diversity in cinema, on screen, behind the lens and across the wider industry. Specifically focusing on the role of women / non-binary persons in film and filmmaking and also to further any other similar purposes which are charitable in accordance with the law of England and Wales from time to time as the charity thinks fit. Core strategic objectives are listed as follows:

1. Increase viewership of and enrich public conversation about films made by women and non-binary people.
2. To spotlight, celebrate and create impact for films by women and non-binary people while building a community for those who make, show, release and watch them.
3. Increase audience diversity by making the cinema experience safe, accessible, relevant and inclusive.
4. Strive for equal access and opportunities within the film industry for women and non-binary people.
5. Take an active stance against all forms of prejudice and discrimination. Continuously strive to be anti-ableist, anti-racist, and anti-transphobic organisation committed to bringing about change through campaigning and community building in cinema.

There has been no change in these objectives during the year.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Despite the continued hardships the film exhibition industry is facing due to the Covid-19 pandemic, Birds' Eye View has successfully continued its charitable activities over 2020-2021. Birds' Eye View is currently in receipt of a two-year organisational grant from the British Film Institute's Audience Fund. This award is given to organisations with proven sector experience and a demonstrable track record of outstanding delivery of audience or industry facing activity, an in-depth understanding of UK film culture and excellence in audience development and community engagement. Receiving an Organisational award signifies Birds' Eye View as a leader in its field and an exemplar of good practice.

Birds' Eye View seeks to achieve the charity's set objectives with two major strands of activity:

1. Audience Facing Activity:
 - a. "Reclaim the Frame", majority-funded by the National Lottery from the British Film Institute's Audience Fund, produces and hosts cinema events in 12 cities across the UK of new films by women. 3 cities have been added in 2020-2021 to make the total 15. Despite the Covid-19 pandemic, which has seen UK cinemas closed for the majority of 2020, the Reclaim The Frame initiative was able to expand to Bristol, Cardiff and Nottingham during 2020-2021 albeit on a reduced scale.
 - b. Following receipt of funding from The National Lottery Community Fund, distributed by City Bridge Trust in 2020 the charity has developed a community outreach programme to accompany the Reclaim The Frame project. Currently the community outreach project delivers free film watching experiences (limited to titles and filmmakers supported by the Reclaim The Frame project) to 300 people per month from London communities most affected by the Covid-19 pandemic. If additional funding is not secured beyond 31 March 2021 the community project will come to a pause in June 2021 and will restart upon receipt of renewed funding.
2. Industry Facing Activity: "Future Leaders in Distribution", an annual training and leadership course for women working in distribution funded by UK industry body Screen Skills. The course, which has run for four consecutive years, was not able to take place across 2020-2021 due to the Covid-19 pandemic. However, Birds' Eye View was able to run a revision of the course online with a reduced Screen Skills grant titled "Pandemic Response Programme" for a cohort of 65 and was designed to professionally support women in distribution, exhibition and audience development roles. It has continued to run into 2021 with plans to extend to the end of the year.

BIRDS EYE VIEW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The charity's director, Mia Bays will be moving on from Birds' Eye View in October 2021 after 5 years of service in the role. As of filing, the Board has finalised her replacement who started in September 2021 and who spent a month's handover with Mia and is now four months in post. The Board and the team were excited to welcome Melanie Iredale, Deputy Director of Sheffield DocFest to the role and feel positive about a new era of leadership for the charity.

Future Plans

The Board has taken the view that despite the hardships of the Covid-19 pandemic the charity has successfully adapted its activities and remained active throughout the national lockdown. Furthermore as of March 2021, the charity has been making good progress in transitioning back to in-person, in-cinema activity. Birds' Eye View continues to gather compelling results and testimony from both audiences and the industry therefore plans to continue its activities across the 2021-2022 period. The board understands the impact on the industry and are placing much focus on keeping the charity financially solvent, particularly focusing on additional fundraising outside of the charity's primary funder, The British Film Institute.

Financial review

Total income for the year was £302,776 (2020: £252,718). Total expenditure for the year was £274,039 (2020: £224,506). This resulted in net income for the period of £28,737 (2020: £28,212).

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level of £8,000. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to reduce the charity's current activities while consideration is given to ways in which additional funds may be raised. Once the charity's cash flow permits, the Board aims to increase the reserves.

Risk

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

Structure, governance and management

The charity is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

E Amoroso	(Resigned 6 May 2021)
P J Buckingham	
S Budwal	
L Devlin	
S M Follows	
S Glover	
U Hasan	
K Muir	(Resigned 25 March 2021)
J M Tandy	
A J Thompson	

As set out in the Articles of Association the Chair of the trustees is nominated by the trustees, who are elected annually by the members of the charity attending the Annual General Meeting and serve a term of 3 years.

BIRDS EYE VIEW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

Director's Report and Statement on Birds' Eye View's Response to the Covid-19 Global Pandemic:

The unprecedented challenges facing UK cinemas from April 2021 onwards determined Birds' Eye View's direction over this year. Our principal focus has been on building our online presence and remaining active virtually as the Covid-19 pandemic severely impacted cinema exhibition, resulting in the cancellation of all our in-person events. "Reclaim The Frame" online events for the twelve months have been a notable success: the BFI award helped enable 35 online events with a total of 183,334 views/admissions, or an average of 5,392 per event, in support of 26 specialised features and 5 short films from around the globe, representing a diverse cross-section of female and non-binary voices.

During the few periods when cinemas were open we supported 18 feature titles with 168 in-cinema events. The majority of these events were not attended by the Birds' Eye View team in person as was usual for the charity but instead featured special pre-recorded introductions and/or Q&As from the filmmakers, so that the cinemas could 'eventise' shows safely and simply.

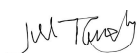
Over this year, the charity has been paying particular attention to accessibility. Hard of hearing captioning was provided for all our online events. We also continue to produce (and encourage/advocate for distributors to produce) HoH and Audio Described versions of films we promote for use on Video on Demand platforms. In total, we produced 35 HoH versions of events, feature films and trailers over the course of the year.

It remains a challenging time for cinema in the UK and sector recovery will be slow due to large scale mandated cinema closures and subsequent lack of new releases. Though we have been in a privileged position as our core funding from the BFI remained secure, due to the pandemic the charity has struggled to meet some of its income targets for training grants and distributor fees. Spending remains controlled, measured and reduced with extra input and review from the Board. We have continued to take advantage of the furlough scheme while it remains in place and work closely with a fundraising consultant who assists us with grants and funds scoping and applications.

I am particularly proud of our newest project developed over the pandemic to serve London communities most affected Covid-19. Through our outreach we established partnerships with 45 organisations across youth groups, foodbanks, councils, social groups, art organisations and student unions enabling free access to films by women and non-binary filmmakers in cinema and at home.

Mia Bays – Director, Birds' Eye View Film (Outgoing)
Melanie Iredale - Director, Birds' Eye View Film (Incoming)

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



J H TANDY
Chair

22 Dec 2021

Dated:

BIRDS EYE VIEW

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BIRDS EYE VIEW

I report to the trustees on my examination of the financial statements of Birds Eye View (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Andrew Rich

A G Rich

c/o HW Fisher LLP
Chartered Accountants
Acre House
11-15 William Road
London
NW1 3ER

Dated: 22 Dec 2021
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BIRDS EYE VIEW

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	165,000	46,000	211,000	131,228
Charitable activities	4	78,864	-	78,864	121,490
Other income	5	12,912	-	12,912	-
Total income		256,776	46,000	302,776	252,718
<u>Expenditure on:</u>					
Raising funds	6	3,325	-	3,325	875
Charitable activities	7	245,209	25,505	270,714	223,631
Total resources expended		248,534	25,505	274,039	224,506
Net income for the year/ Net movement in funds		8,242	20,495	28,737	28,212
Fund balances at 1 April 2020		37,915	-	37,915	9,703
Fund balances at 31 March 2021		46,157	20,495	66,652	37,915

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BIRDS EYE VIEW

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	11	48,076		64,946	
Cash at bank and in hand		43,100		14,388	
		<u>91,176</u>		<u>79,334</u>	
Creditors: amounts falling due within one year	12	(24,524)		(41,419)	
		<u></u>		<u></u>	
Net current assets			66,652		37,915
			<u></u>		<u></u>
Income funds					
Restricted funds	14		20,495		-
Unrestricted funds			46,157		37,915
			<u>66,652</u>		<u>37,915</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

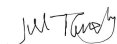
The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

22 Dec 2021

The financial statements were approved by the Trustees on



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J H Tandy
Trustee

Company Registration No. 04851498

BIRDS EYE VIEW

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Birds Eye View is a private company limited by guarantee incorporated in England and Wales. The registered office is Studio 4 Vauxhall Gardens Community Centre, 5 Glasshouse Street, London, England, SE11 5ES.

1.1 Accounting convention

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

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Comparatives

These financial statements have been prepared for a 12 month period, while the comparatives relate to 8 month period. Balances are therefore not directly comparable.

1.2 Going concern

The Trustees have considered the effect of the ongoing prolonged Covid-19 pandemic on the Charity. Although the pandemic has significantly impacted on the charity's ability to organise screenings and other in person events, a number of factors have allowed the charity to continue its charitable activities and remain financially secure. These factors include the charity's swift transition to delivering film related events online, the continuation of their core funding from BFI, diversifying income streams and the ability to take advantage of Covid-19 related government schemes such as CJRS. The Trustees have a reasonable expectation that the Charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements and as such, the accounts have been prepared on the going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Incoming resources

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

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

1.5 Resources expended

Liabilities are recognised as expenditure once there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated to the charitable activity in the statement of financial activities. Costs of raising funds are those costs incurred in relation to charity's on going projects towards films and musical programmes.

Governance costs relate to expenditure incurred in dealing with donations and administration and compliance with constitutional and statutory requirements.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

BIRDS EYE VIEW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (Continued)

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Critical accounting estimates and judgements

The trustees are satisfied that there are no critical accounting estimates or judgements in these financial statements.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2021 £	2021 £	2021 £	2020 £
Grants	165,000	46,000	211,000	131,228
	=====	=====	=====	=====

4 Charitable activities

	2021 £	2020 £
Income from charitable activities	78,864	121,490
	=====	=====

5 Other income

	Unrestricted funds	Total
	2021 £	2020 £
CJRS (furlough) income	12,912	-
	=====	=====

BIRDS EYE VIEW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	3,325	875
	<u>3,325</u>	<u>875</u>

7 Charitable activities

	2021	2020
	£	£
Staff costs	98,924	65,110
Staging events	87,784	101,126
	<u>186,708</u>	<u>166,236</u>
Share of support costs (see note 8)	73,718	54,615
Share of governance costs (see note 8)	10,288	2,780
	<u>270,714</u>	<u>223,631</u>
Analysis by fund		
Unrestricted funds	245,209	223,631
Restricted funds	25,505	-
	<u>270,714</u>	<u>223,631</u>

BIRDS EYE VIEW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	61,847	-	61,847	39,275	-	39,275
Consultancy fees	1,000	-	1,000	-	-	-
Rent	4,790	-	4,790	3,184	-	3,184
Insurance	909	-	909	1,461	-	1,461
Computer, PPS & repairs	3,008	-	3,008	4,380	-	4,380
Subsistence	-	-	-	2,128	-	2,128
Other expenses	2,164	-	2,164	4,187	-	4,187
Accountancy	-	10,288	10,288	-	2,780	2,780
	<u>73,718</u>	<u>10,288</u>	<u>84,006</u>	<u>54,615</u>	<u>2,780</u>	<u>57,395</u>
Analysed between						
Charitable activities	<u>73,718</u>	<u>10,288</u>	<u>84,006</u>	<u>54,615</u>	<u>2,780</u>	<u>57,395</u>

Accountancy expenses comprises £3,500 payable to the independent examiner for independent examination fees in relation to the 2021 financial year, £2,094 in relation to the 2019 financial year (additional fees not accrued for in the 2019 or 2020 financial periods) and £4,694 payable to the independent examiner for other services.

In 2020, accountancy expenses comprised £3,054 payable to the independent examiner for independent examination fees and a negative balance of -£274 that arose from an over accrual in the 2019 financial year.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. 2 trustees were reimbursed for expenses totalling £550 during the year (2020: no reimbursed expenses). These expenses were incurred in assisting at charity events.

10 Employees

The average monthly number employees during the year was:

	2021 Number	2020 Number
Average number of employees	<u>4</u>	<u>2</u>
Employment costs	2021 £	2020 £
Wages and salaries	151,370	98,841
Social security costs	6,867	2,907
Other pension costs	2,534	2,637
	<u>160,771</u>	<u>104,385</u>

BIRDS EYE VIEW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Employees

(Continued)

Key management personnel includes the board of trustees and the charity's Director at Large (who is an employee of the charity). Total remuneration received by the KMP was £48,629 (2020: £37,610). None of the trustees received any remuneration from the charity (2020: none).

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

11 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	46,840	64,367
Other debtors	1,236	579
	<u>48,076</u>	<u>64,946</u>

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	4,734	5,168
Trade creditors	15,389	32,713
Other creditors	-	38
Accruals and deferred income	4,401	3,500
	<u>24,524</u>	<u>41,419</u>

13 Retirement benefit schemes

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

BIRDS EYE VIEW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Restricted funds

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

	Movement in funds			Movement in funds			
	Balance at 1 April 2019	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£	£	£	£
TNLCF COVID-19 Response Fund	-	-	-	-	46,000	(25,505)	20,495
	=====	=====	=====	=====	=====	=====	=====

TNLCF COVID-19 Response Fund - established by the Big Lottery Fund and administered by the Condon Community Respond Fund, the purpose of this grant was to fund an outreach pilot project to reach out to disadvantaged and excluded communities in London through film related activities.

15 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £
Fund balances at 31 March 2021 are represented by:				
Current assets/(liabilities)	46,157	20,495	66,652	37,915
	=====	=====	=====	=====
	46,157	20,495	66,652	37,915
	=====	=====	=====	=====

16 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	1,177	1,177
	=====	=====

17 Related party transactions

There were no disclosable related party transactions in the year (2020: none).