

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 2022

BIRDS EYE VIEW

LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|----------------------|---|-------------------------------|
| Trustees | P J Buckingham | |
| | S M Follows | |
| | S Glover | |
| | A J Thompson | |
| | B D Otao | (Appointed 15 September 2021) |
| | L Balderson | (Appointed 5 September 2022) |
| | T Brown | (Appointed 5 October 2022) |
| | J Mary | (Appointed 5 September 2022) |
| | N Gupta | (Appointed 5 September 2022) |
| | S Hayward | (Appointed 5 September 2022) |
| | J La'bassiere | (Appointed 5 September 2022) |
| Charity number | 1105226 | |
| Company number | 04851498 | |
| Registered office | 3 Space International House Canterbury Crescent London England SW9 7QE | |
| 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 2022

The trustees present their report and financial statements for the year ended 31 March 2022.

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 charity's Memorandum and Articles incorporated 31/07/2003 as amended by special resolution(s) dated 21/06/2004 as amended by certificate of incorporation on change of name dated 11/06/2002 as amended by special resolution(s) dated 02/12/2013, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)"

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. Contiously 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 2021-2022. 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, in line with the BFI's Diversity Standards. 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:

- Audience Facing Activity:
 - "Reclaim the Frame", majority-funded by the National Lottery from the British Film Institute's Audience Fund, produces and hosts cinema events in 15 cities across the UK of new films by women & non-binary filmmakers. Despite the Covid-19 pandemic, which saw a slow return to cinemas from May 2021, the Reclaim The Frame initiative was able to expand to Liverpool and Edinburgh during 2021-2022 albeit on a reduced scale.
 - 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 formally ended in June 2021 and will restart upon receipt of renewed funding.

BIRDS EYE VIEW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

- Industry Facing Activity: majority funded by the film industry training funding body Screen Skills, our online 'Pandemic Response Programme' was designed to professionally support 65 women in distribution, exhibition and audience development roles, running 2020 to end 2021. Funding was also secured from Screen Skills to run a sixth iteration of 'Filmonomics', our business skills development programme for 18 women & non-binary directors and producers which commenced from April 2021.

Melanie Iredale stepped in as the charity's director from October 2021, following Mia Bays' 5 years of service in the role. Formerly Deputy Director of the UK charity Sheffield DocFest, Melanie brings over fifteen years experience of developing audiences for film and the arts, and supporting filmmakers and artists, within the charitable sector.

Plans for Future

Having continued to serve filmmakers and audiences online over the national lockdown, the charity has been making good progress in developing audiences in-person, through in-cinema activity following the reopenings in May 2021. Birds' Eye View continues to gather compelling results and testimony from both audiences and the industry, and therefore plans to continue its activities across the 2022-2023 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

The income for the year was £323,320 (2021: £302,776). Total expenditure was £330,831 (2021: £274,039) resulting in net expense for the year of £7,511 (2021: net income £28,737).

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be increased from the current level of £8,000 (2021). The Trustees plan to build the reserves figure to £42,500 over the next few years. This figure reflects the charity's recent growth and represents approximately three months staffing and overheads as well as the potential for needing to make any redundancies. This year's 2021-2022 accounts demonstrate that reserves have been increased from £8,000 to £10,235, utilising the unrestricted reserved funds not designated for any specific use.

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 | (Resigned 21 April 2022) |
| L Devlin | (Resigned 5 September 2022) |
| S M Follows | |
| S Glover | |
| U Hasan | (Resigned 3 May 2022) |
| J H Tandy | (Resigned 21 April 2022) |
| A J Thompson | |
| B D Otao | (Appointed 15 September 2021) |
| L Balderson | (Appointed 5 September 2022) |
| T Brown | (Appointed 5 October 2022) |
| J Mary | (Appointed 5 September 2022) |
| N Gupta | (Appointed 5 September 2022) |
| S Hayward | (Appointed 5 September 2022) |
| J La'bassiere | (Appointed 5 September 2022) |

BIRDS EYE VIEW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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.

Statement of trustees' responsibilities

The trustees, who are also the directors of Birds Eye View for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

For April 2021 - March 2022, our focus has been on building back up our programme of in-person cinema events in support of our gender equality goals and to aid the recovery of the UK independent film sector in the wake of the severe disruption of the last two years. Over the 12 month period we supported 36 films overall representing a diverse cross-section of female and non-binary voices, 18 with in-cinema events that generated a total of 7,591 admissions, approximately 35-40% who were under 30 years old. Particularly successful tours of Rebel Dykes and of Cow over the November 2021 - January 2022 months demonstrated a strong appetite and need for live, communal film events. Meanwhile, we felt it a priority to maintain some online engagement, particularly for access reasons and for those who continued to shield, resulting in a further 216,000 online views.

Captioning was provided for all our online events. We also continue to produce (and encourage/advocate for distributors to produce) accessible (descriptive subtitles and audio described) versions of films we promote for use on online platforms. In total, we produced 20 accessible versions of events, feature films and trailers over the course of the year.

Overall our programming and audience engagement once again met and / or exceeded the 'Diversity Standards' as set by the BFI, through continuing to spotlight talent both on-screen and behind the camera that is too often overlooked or under-represented, as we aim to re-shape attitudes around cultural and commercial relevance in cinema.

With the reopening of cinemas and rebuilding of audience trust in cinema-going together with new leadership for the charity, we've taken the time to review our priorities going forwards, which include:

- Further diversifying the slate of titles we support – in terms of intersectional and international perspectives, stories, and representations, with a focus on our own curation.
- Decentralising Reclaim The Frame through the appointment of 6 x new Impact Producers across the UK via an open call in March 2021 and who from May 2021 began work on growing grassroots community engagement/impact.
- Internationalising all of the above through the appointment of a more international team and through our Reclaim The Frame x International project, with support of British Council, which from March 2022-March 2023 involves programming and circulating titles from the UK, Lebanon, Turkey, Taiwan, Tunisia, together with launching an international / sixth iteration of our Filmonomics training programme for filmmakers.

BIRDS EYE VIEW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

- Campaigning for a fairer, safer and more compassionate sector as key to our work in advocating for a more equitable industry, through various talks and panels and social media advocacy, and starting with holding a mirror to our own organisation, through our 'de-patriarchising the organisation' Trustee sub-committee which has resulted in a published set of values for the charity - not only outlining what we do, but also how we work - in order to set example. This resulted in an open call for new Trustees who will start with the charity in September 2022.

Meanwhile, feedback on our film events and curation remains high, with 100% of survey respondents likely or very likely to recommend Reclaim The Frame to others, 93% rating the experience 4 or 5/5* and 96% rating the films 4 or 5/5*.

Given the climate and challenges, we are pleased to have finished the year receiving 75k in restricted project funds from the British Council, £47,406 of which will be carried over into the next financial year, 2022-2023, on top of a total reserves of £10,325.

Melanie Iredale - Director, Birds' Eye View Film

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

Jill Tandy
.....

Trustee 14 Dec 2022

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 2022.

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

14 Dec 2022

Dated:

BIRDS EYE VIEW

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

| | | Unrestricted funds 2022 £ | Designated funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ | Total 2021 £ |
|---|-------|------------------------------------|----------------------------------|----------------------------------|--------------------|--------------------|
| | Notes | | | | | |
| <u>Income and endowments from:</u> | | | | | | |
| Donations and legacies | 3 | 160,155 | - | 76,500 | 236,655 | 211,000 |
| Charitable activities | 4 | 82,624 | - | - | 82,624 | 78,864 |
| Other income | 5 | 4,041 | - | - | 4,041 | 12,912 |
| Total income | | 246,820 | - | 76,500 | 323,320 | 302,776 |
| <u>Expenditure on:</u> | | | | | | |
| Raising funds | 6 | 9,725 | - | - | 9,725 | 3,325 |
| Charitable activities | 7 | 273,017 | - | 48,089 | 321,106 | 270,714 |
| Total resources expended | | 282,742 | - | 48,089 | 330,831 | 274,039 |
| Net (outgoing)/incoming resources before transfers | | (35,922) | - | 28,411 | (7,511) | 28,737 |
| Gross transfers between funds | | (8,000) | 8,000 | - | - | - |
| Net (expenditure)/income for the year/ Net movement in funds | | (43,922) | 8,000 | 28,411 | (7,511) | 28,737 |
| Fund balances at 1 April 2021 | | 46,157 | - | 20,495 | 66,652 | 37,915 |
| Fund balances at 31 March 2022 | | 2,235 | 8,000 | 48,906 | 59,141 | 66,652 |

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

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

| | | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ |
|---|-------|------------------------------------|----------------------------------|--------------------|
| | Notes | | | |
| <u>Income and endowments from:</u> | | | | |
| Donations and legacies | 3 | 165,000 | 46,000 | 211,000 |
| Charitable activities | 4 | 78,864 | - | 78,864 |
| Other income | 5 | 12,912 | - | 12,912 |
| | | | | |
| Total income | | 256,776 | 46,000 | 302,776 |
| <u>Expenditure on:</u> | | | | |
| Raising funds | 6 | 3,325 | - | 3,325 |
| | | | | |
| Charitable activities | 7 | 245,209 | 25,505 | 270,714 |
| | | | | |
| Total resources expended | | 248,534 | 25,505 | 274,039 |
| | | | | |
| Net (outgoing)/incoming resources before transfers | | 8,242 | 20,495 | 28,737 |
| | | | | |
| Net (expenditure)/income for the year/ Net movement in funds | | 8,242 | 20,495 | 28,737 |
| | | | | |
| Fund balances at 1 April 2020 | | 37,915 | - | 37,915 |
| | | | | |
| Fund balances at 31 March 2021 | | 46,157 | 20,495 | 66,652 |

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 2022

| | Notes | 2022 £ | £ | 2021 £ | £ |
|---|-------|-----------------|---------------|-----------------|---------------|
| Current assets | | | | | |
| Debtors | 12 | 12,870 | | 48,076 | |
| Cash at bank and in hand | | 66,114 | | 43,100 | |
| | | <u>78,984</u> | | <u>91,176</u> | |
| Creditors: amounts falling due within one year | 13 | <u>(19,843)</u> | | <u>(24,524)</u> | |
| Net current assets | | | 59,141 | | 66,652 |
| Income funds | | | | | |
| Restricted funds | 15 | | 48,906 | | 20,495 |
| Designated funds | | | 8,000 | | - |
| Unrestricted funds | | | 2,235 | | 46,157 |
| | | | <u>59,141</u> | | <u>66,652</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 2022.

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.

14 Dec 2022

The financial statements were approved by the Trustees on

Jill Tandy
.....

Trustee

Company Registration No. 04851498

BIRDS EYE VIEW

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Birds Eye View is a private company limited by guarantee incorporated in England and Wales. The registered office is 3 Space International House, Canterbury Crescent, London, England, SW9 7QE.

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.

1.2 Going concern

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.

1.6 Cash and cash equivalents

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

BIRDS EYE VIEW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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 | Restricted funds | Total |
|--------|-----------------------|---------------------|-----------|-----------------------|---------------------|-----------|
| | 2022 £ | 2022 £ | 2022 £ | 2021 £ | 2021 £ | 2021 £ |
| Grants | 160,155 | 76,500 | 236,655 | 165,000 | 46,000 | 211,000 |

4 Charitable activities

| | 2022 £ | 2021 £ |
|-----------------------------------|-----------|-----------|
| Income from charitable activities | 82,624 | 78,864 |

5 Other income

| | Unrestricted funds | Unrestricted funds |
|------------------------|-----------------------|-----------------------|
| | 2022 £ | 2021 £ |
| CJRS (furlough) income | 4,041 | 12,912 |

BIRDS EYE VIEW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Raising funds

| | Unrestricted funds | Unrestricted funds |
|----------------------------------|--------------------|--------------------|
| | 2022 | 2021 |
| | £ | £ |
| <u>Fundraising and publicity</u> | | |
| Staging fundraising events | 9,725 | 3,325 |
| | <u>9,725</u> | <u>3,325</u> |

7 Charitable activities

| | 2022 | 2021 |
|--|----------------|----------------|
| | £ | £ |
| Staff costs | 103,450 | 98,924 |
| Staging events | 104,241 | 87,784 |
| | <u>207,691</u> | <u>186,708</u> |
| Grant funding of activities (see note 8) | 27,027 | - |
| Share of support costs (see note 9) | 80,539 | 73,718 |
| Share of governance costs (see note 9) | 5,849 | 10,288 |
| | <u>321,106</u> | <u>270,714</u> |
| Analysis by fund | | |
| Unrestricted funds | 273,017 | 245,209 |
| Restricted funds | 48,089 | 25,505 |
| | <u>321,106</u> | <u>270,714</u> |

8 Grants payable

| | 2022 | 2021 |
|---------------------------|---------------|----------|
| | £ | £ |
| Grants to institutions: | | |
| Beirut Film Society | 8,663 | - |
| Flying Broom | 8,662 | - |
| Tunisienne des Cine-Clubs | 4,851 | - |
| Women Makes Waves | 4,851 | - |
| | <u>27,027</u> | <u>-</u> |

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BIRDS EYE VIEW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Support costs

| | Support costs | Governance costs | 2022 | Support costs | Governance costs | 2021 |
|-------------------------|---------------|------------------|---------------|---------------|------------------|---------------|
| | £ | £ | £ | £ | £ | £ |
| Staff costs | 68,626 | - | 68,626 | 61,847 | - | 61,847 |
| Consultancy fees | - | - | - | 1,000 | - | 1,000 |
| Rent | 4,769 | - | 4,769 | 4,790 | - | 4,790 |
| Insurance | 904 | - | 904 | 909 | - | 909 |
| Computer, PPS & repairs | 3,439 | - | 3,439 | 3,008 | - | 3,008 |
| Other expenses | 2,801 | - | 2,801 | 2,164 | - | 2,164 |
| Accountancy | - | 5,849 | 5,849 | - | 10,288 | 10,288 |
| | <u>80,539</u> | <u>5,849</u> | <u>86,388</u> | <u>73,718</u> | <u>10,288</u> | <u>84,006</u> |
| Analysed between | | | | | | |
| Charitable activities | <u>80,539</u> | <u>5,849</u> | <u>86,388</u> | <u>73,718</u> | <u>10,288</u> | <u>84,006</u> |

Accountancy expenses comprises £3,500 payable to the independent examiner for independent examination fees in relation to the 2022 financial year and £2,349 payable to the independent examiner for other services.

In 2021, 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.

10 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 £Nil during the year (2021: £550). These expenses were incurred in assisting at charity events.

BIRDS EYE VIEW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Employees

The average monthly number employees during the year was:

| | 2022 Number | 2021 Number |
|-----------------------------|----------------|----------------|
| Average number of employees | 4 | 4 |
| | | |
| Employment costs | 2022 | 2021 |
| | £ | £ |
| Wages and salaries | 161,615 | 151,370 |
| Social security costs | 7,919 | 6,867 |
| Other pension costs | 2,542 | 2,534 |
| | 172,076 | 160,771 |

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 £18,982 (2021: £48,629). None of the trustees received any remuneration from the charity (2021: none).

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

12 Debtors

| | 2022 £ | 2021 £ |
|---|-----------|-----------|
| Amounts falling due within one year: | | |
| Trade debtors | 12,870 | 46,840 |
| Other debtors | - | 1,236 |
| | 12,870 | 48,076 |

13 Creditors: amounts falling due within one year

| | 2022 £ | 2021 £ |
|------------------------------------|-----------|-----------|
| Other taxation and social security | 6,881 | 4,734 |
| Trade creditors | 4,611 | 15,389 |
| Accruals and deferred income | 8,351 | 4,401 |
| | 19,843 | 24,524 |

14 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 2022

15 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 2020 | Incoming resources | Resources expended | Balance at 1 April 2021 | Incoming resources | Resources expended | Balance at 31 March 2022 |
| | £ | £ | £ | £ | £ | £ | £ |
| TNLCF COVID-19 Response Fund | - | 46,000 | (25,505) | 20,495 | - | (20,495) | - |
| RTF | | | | | | | |
| International British Council Grant | - | - | - | - | 75,000 | (27,594) | 47,406 |
| DWP Kickstart Grant | - | - | - | - | 1,500 | - | 1,500 |
| | <u>-</u> | <u>46,000</u> | <u>(25,505)</u> | <u>20,495</u> | <u>76,500</u> | <u>(48,089)</u> | <u>48,906</u> |
| | <u>-</u> | <u>46,000</u> | <u>(25,505)</u> | <u>20,495</u> | <u>76,500</u> | <u>(48,089)</u> | <u>48,906</u> |

TNLCF COVID-19 Response Fund - established by the Big Lottery Fund and administered by the London 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.

DWP Kickstart Grant - Grant provided by Department for Work & Pensions to provide employment for young people.

BIRDS EYE VIEW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16 Analysis of net assets between funds

| | Unrestricted funds 2022 £ | Designated funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ |
|--|------------------------------------|----------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances at 31 March 2022 are represented by: | | | | | | | |
| Current assets/(liabilities) | 2,235 | 8,000 | 48,906 | 59,141 | 46,157 | 20,495 | 66,652 |
| | <u>2,235</u> | <u>8,000</u> | <u>48,906</u> | <u>59,141</u> | <u>46,157</u> | <u>20,495</u> | <u>66,652</u> |

BIRDS EYE VIEW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

17 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:

| | 2022 £ | 2021 £ |
|-----------------|-----------|-----------|
| Within one year | 1,177 | 1,177 |

18 Related party transactions

There were no disclosable related party transactions in the year (2021: none).