

Company no. 04851498  
Charity no. 1105226

**Birds Eye View**  
**Report and Unaudited Financial**  
**Statements**  
**31 March 2023**

## Birds Eye View

### Reference and administrative details

For the year ended 31 March 2023

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**Company number** 04851498

**Charity number** 1105226

**Registered office and operational address** 3Space International House  
6 Canterbury Crescent  
London  
SW9 7QE

**Trustees** Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Lisa Balderson	appointed 5 September 2022
Tara Brown	appointed 5 October 2022
Peter Buckingham	resigned 1 December 2022
Jacqueline Chell	appointed 5 September 2022
Lia Devlin	resigned 5 September 2022
Barbara Dias Otao	resigned 1 December 2022
Sophie Glover	
Nidhi Gupta	appointed 5 September 2022
Stephen Follows	resigned 13 March 2023
Stephanie Hayward	appointed 5 September 2022
Julie La'Bassiere	resigned 1 December 2022
Fozia O'Dowd	appointed 11 January 2023
Jill Tandy	resigned 21 April 2022
Alison Thompson	resigned 18 April 2023

**Director** Melanie Iredale

**Bankers** The Co-operative Bank  
PO Box 250  
Delf House  
Southway  
Skelmerdale  
WN8 6WT

**Independent examiners** Godfrey Wilson Limited  
Chartered accountants and statutory auditors  
5th Floor Mariner House  
62 Prince Street  
Bristol  
BS1 4QD

## **Birds Eye View**

### **Report of the trustees**

#### **For the year ended 31 March 2023**

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##### **Director's report and statement**

For April 2022 - March 2023, our focus has been to engage communities and audiences UK wide, as part of our mission to create safe and accessible spaces to further the conversations generated by the films we support. Over the 12 month period we supported 40 films overall representing a diverse cross-section of marginalised voices, including two curated programmes (Queerious and Queeriosities from the Archive), 37 with 199 in-cinema events (86 live / in-person + 114 pre-recorded) in 15 cities across the UK, 66% of which accessible (live / new release), that generated a total of 6,170 admissions, 42% who were under 30 years old. All films were written and / or directed by women and non-binary filmmakers, and one third by Black and women of colour directors. Particularly successful were in-person event tours for the provocative sex industry insider drama, Pleasure (Ninja Thyberg), Ghanaian-American dramedy, Queen of Glory (Nana Mensah), and 1980s Section 28 drama, Blue Jean (Georgia Oakley), all of which featured the directors along with other guest speakers and 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 5.9k online views.

Other projects have seen Reclaim The Frame go international, through partnerships with women's film festivals in Lebanon, Taiwan, Tunisia and Turkey, taking our shared mission overseas and bringing films from Asia and North Africa to cities across the UK.

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 89 accessible versions of events, and commissioned access versions for 5 feature films, 2 shorts programmes and multiple 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.

We continue to reach an increasingly diverse audience – this year 42% aged under 30, 31% identifying as BIPOC, 40% as LGBTQI+, 13% as D/deaf/ disabled and 20% disadvantaged.

For industry members, we ran a sixth and seventh iteration of 'Filmonomics', our business skills development programme for a total of 36 directors and producers of marginalised genders. An additional programme was delivered for 18 filmmakers of marginalised genders as part of Reclaim The Frame x International, supported by the British Council. Participants rated the course 4.5 out of 5.

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, 88% rating the experience 4 or 5/5 and 88% rating the films 4 or 5/5.

Melanie Iredale - Exec Director, Reclaim The Frame / Birds' Eye View Film

## **Birds Eye View**

### **Report of the trustees**

#### **For the year ended 31 March 2023**

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The trustees present their report along with the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with the Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from 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 people of marginalised genders 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 marginalised gender 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 marginalised gender people; and
5. Take an active stance against all forms of prejudice and discrimination. Continuously strive to be an anti-ableist, anti-racist, and anti-transphobic organisation committed to bringing about change through campaigning and community building in cinema.

The only change to the above objectives has been a considered decision to expand the charity's remit to champion films from 'women & non-binary' people to 'all marginalised genders'.

#### **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 compounded impact of the Covid-19 pandemic and cost of living crisis, Birds' Eye View has successfully continued its charitable activities over 2022-2023. Birds' Eye View fulfilled commitments made in receipt of its multi-year BFI Audience Fund grant. This award is given to organisations with proven sector experience and a demonstrable track record of outstanding delivery of audience-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. The charity has been successful in its application for another multi-year agreement from BFI Audience Fund, securing a grant for its audience facing activity 2023-2026. Using this award as leverage for much-needed match funding is a priority.

## **Birds Eye View**

### **Report of the trustees**

#### **For the year ended 31 March 2023**

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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 16 cities across the UK of new films by filmmakers of marginalised genders. Across all our 199 screen events for 2022-23 in support of 37 titles, we exceeded our targets from the following priority underrepresented groups: 42% 16-30 year olds, 31% BIPOC, 40% LGBTQ+ and 20% Disadvantaged. These are all increases on 2021-22, except for LGBTQ+ which skewed very high in 2021 - 51% - due to the success of Rebel Dykes. In addition, two-thirds of our 2022-23 live and pre-recorded screenings for new releases were accessible. And finally, in the context of a depressed independent film exhibition sector, we're happy to report an average 47 admits we achieved for our 85 live / in-person events, particularly given that 40% of attendees were first timers to RTF partner venues. We have grown our network to 4.7k email subscribers and 43.8k social media followers.
- b. Following receipt of funding from British Council's International Collaboration grant, Reclaim The Frame went overseas for the first time, circulating international women-led works together with partner women's film festivals in Lebanon, Turkey, Tunisia and Taiwan.

2. Industry Facing Activity:

- a. We ran a sixth and seventh iteration of 'Filmonomics', our business skills development programme (majority funded by the film industry training funding body ScreenSkills), for a total of 36 directors and producers of marginalised genders. An additional programme was delivered for 18 filmmakers of marginalised genders as part of Reclaim The Frame x International, supported by the British Council - with an overall approval rating of 4.5 out of 5.
- b. The charity continued to advocate for equity, diversity, inclusion and accessibility in all film spaces through participating/producing 58 sector support events including mentoring, various consultations, panels and conferences, and shared our research with the media, such as on BBC Radio 4 Front Row.

This year we were proud to be nominated for Screen International's Screen Awards for Best Diversity & Inclusion Project, while one of our theatrical tours was also nominated for engaging a diverse and intergenerational audience.

This year, on International Women's Day in March 2023, saw Birds' Eye View successfully relaunch as Reclaim The Frame which represents not only our mission, but the name by which we will deliver all our activities: both audience and industry facing. Additionally, we expanded our scope from 'women & non-binary' filmmakers, committing to championing filmmakers of marginalised genders, however they identify. This commitment means further growing audience choice for a range of stories and ideas shaped by a greater range of perspectives and lived experience, with the aim of broadening all of our world-views through cinema.

## **Birds Eye View**

### **Report of the trustees**

#### **For the year ended 31 March 2023**

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##### **Future plans**

Reclaim The Frame has continued to grow, develop and diversify audiences for both in-cinema and online activity, and continues to gather compelling results and testimony from both audiences and the industry, and therefore plans to continue its activities across the 2023-2024 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, through embedding our work within the industry and developing revenue generating programmes.

With a new 3-year commitment from BFI's Audience Fund, we've taken the time to review our priorities going forwards, which include:

- Continue to develop and diversify curation: placing further emphasis on intersectionality on screen/behind the camera; enabling risk; and our offer: conversations, creative responses and other activity through which to connect and engage;
- Grow impact in the nations and regions: developing more events/audiences outside of London through an increasingly de-centralised/grassroots approach and the appointment of 2 additional regional Impact Producers, one in Belfast and another in the Midlands;
- Grow the profile of #ReclaimTheFrame, and RTF-supported films: through a rebrand/relaunch in early 2023, keeping up momentum through our 20th anniversary year to further galvanise and grow advocates, audiences and followings through calls to action; and
- Make all of the above inclusive: supporting, promoting and standardising accessible screenings, events, and marketing.

##### **Financial review**

The income for the year was £292,710 (2022: £323,320). Total expenditure was £326,508 (2022: £330,831) resulting in a net deficit for the year of £33,798 (2022: net deficit £7,511). This year's deficit is connected to the £75,000 International British Council grant having been recorded as income in 2022, with £47,406 of it carried forward to 2023.

##### **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 prior level of £10,235 (2022). The Trustees plan to build the reserves figure to a minimum of £49,000 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 2022-2023 accounts demonstrate that reserves have been increased from £10,235 to £25,343, 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 are listed in the reference and administrative information on page 1.

## Birds Eye View

### Report of the trustees

#### For the year ended 31 March 2023

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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 responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 income and expenditure of the charity for that period. In preparing those 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 accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Godfrey Wilson Limited were appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 29 August 2023 and signed on their behalf by



Sophie Glover - Chair

## **Independent examiner's report**

### **To the trustees of**

#### **Birds Eye View**

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I report to the trustees on my examination of the accounts of Birds Eye View (the charitable company) for the year ended 31 March 2023, which are set out on pages 9 to 23.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the charitable company 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 charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charitable company'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 the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Godfrey Wilson Limited also provides bookkeeping and payroll services to the charitable company. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

I have completed my examination. I confirm that no material 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 charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts 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 accounts 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 accounts to be reached.



**Independent examiner's report**

**To the trustees of**

**Birds Eye View**

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*Rob Wilson*

Date: 29 August 2023

**Rob Wilson FCA**

**Member of the ICAEW**

For and on behalf of:

**Godfrey Wilson Limited**

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

## Birds Eye View

### Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2023

		Restricted	Unrestricted	2023 Total	Restated 2022 Total
	Note	£	£	£	£
<b>Income from:</b>					
Donations and legacies	3	-	235,993	<b>235,993</b>	161,655
Charitable activities	4	4,000	52,717	<b>56,717</b>	157,624
Other income		-	-	-	4,041
<b>Total income</b>		<u>4,000</u>	<u>288,710</u>	<u><b>292,710</b></u>	<u>323,320</u>
<b>Expenditure on:</b>					
Raising funds		-	21,783	<b>21,783</b>	23,870
Charitable activities		<u>52,906</u>	<u>251,819</u>	<u><b>304,725</b></u>	<u>306,961</u>
<b>Total expenditure</b>	5	<u>52,906</u>	<u>273,602</u>	<u><b>326,508</b></u>	<u>330,831</u>
<b>Net movement in funds</b>		(48,906)	15,108	<b>(33,798)</b>	(7,511)
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>48,906</u>	<u>10,235</u>	<u><b>59,141</b></u>	<u>66,652</u>
<b>Total funds carried forward</b>		<u>-</u>	<u>25,343</u>	<u><b>25,343</b></u>	<u>59,141</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 15 to the accounts.

Prior period income and expenditure has been reclassified to reflect the requirements of the Charities SORP (FRS 102) and to be comparable with the current year. The restatements are purely reclassifications of income and expenditure and do not affect net income or expenditure.

## Birds Eye View

### Balance sheet

As at 31 March 2023

	Note	£	2023 £	2022 £
<b>Fixed assets</b>				
Tangible assets	11		<u>860</u>	<u>-</u>
<b>Current assets</b>				
Debtors	12	35,740		12,870
Cash at bank and in hand		<u>24,997</u>		<u>66,114</u>
		60,737		78,984
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	13	<u>(36,254)</u>		<u>(19,843)</u>
<b>Net current assets</b>			<u>24,483</u>	<u>59,141</u>
<b>Net assets</b>	14		<u><u>25,343</u></u>	<u><u>59,141</u></u>
<b>Funds</b>	15			
Restricted funds			-	48,906
Unrestricted funds				
Designated funds			-	8,000
General funds			<u>25,343</u>	<u>2,235</u>
<b>Total charity funds</b>			<u><u>25,343</u></u>	<u><u>59,141</u></u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) 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 profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

## **Birds Eye View**

### **Balance sheet**

**As at 31 March 2023**

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These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 29 August 2023 and signed on their behalf by



Sophie Glover - Chair

## **Birds Eye View**

### **Notes to the financial statements**

**For the year ended 31 March 2023**

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#### **1. Accounting policies**

##### **a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Birds Eye View 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 note.

##### **b) Going concern basis of accounting**

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

##### **c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

##### **d) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### **e) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

## Birds Eye View

### Notes to the financial statements

#### For the year ended 31 March 2023

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##### **f) Funds accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

##### **g) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### **h) Allocation of support and governance costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated fully to charitable activities as this is the main area of expenditure for the charity.

##### **i) Tangible fixed assets**

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	4 years straight line
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##### **j) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### **k) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### **l) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## Birds Eye View

### Notes to the financial statements

#### For the year ended 31 March 2023

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##### m) Financial instruments

The charitable company 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 with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

##### n) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

##### o) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key source of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note i) above.

## 2. Prior period comparatives: statement of financial activities

	Restricted	Unrestricted	Restated 2022 Total
	£	£	£
<b>Income from:</b>			
Donations and legacies	1,500	160,155	161,655
Charitable activities	75,000	82,624	157,624
Other income	-	4,041	4,041
<b>Total income</b>	<b>76,500</b>	<b>246,820</b>	<b>323,320</b>
<b>Expenditure on:</b>			
Raising funds	-	23,870	23,870
Charitable activities	48,089	258,872	306,961
<b>Total expenditure</b>	<b>48,089</b>	<b>282,742</b>	<b>330,831</b>
<b>Net income and net movement in funds</b>	<b>28,411</b>	<b>(35,922)</b>	<b>(7,511)</b>

## Birds Eye View

### Notes to the financial statements

For the year ended 31 March 2023

#### 3. Income from donations and legacies

	Restricted £	Unrestricted £	2023 Total £
Donations	-	1,500	1,500
Grants	-	234,493	234,493
<b>Total income from donations and legacies</b>	<b>-</b>	<b>235,993</b>	<b>235,993</b>

#### Prior period comparative:

	Restricted £	Unrestricted £	Restated 2022 Total £
Grants	1,500	160,155	161,655
<b>Total income from donations and legacies</b>	<b>1,500</b>	<b>160,155</b>	<b>161,655</b>

#### 4. Income from charitable activities

	Restricted £	Unrestricted £	2023 Total £
Grants	4,000	-	4,000
Events	-	50,434	50,434
Consultancy	-	2,283	2,283
<b>Total income from charitable activities</b>	<b>4,000</b>	<b>52,717</b>	<b>56,717</b>

#### Prior period comparative:

	Restricted £	Unrestricted £	Restated 2022 Total £
Grants	75,000	-	75,000
Events	-	72,842	72,842
Consultancy	-	9,782	9,782
	75,000	82,624	157,624



## Birds Eye View

### Notes to the financial statements

For the year ended 31 March 2023

#### 5. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
Staff costs (note 8)	14,750	151,002	13,692	179,444
Fundraising	7,033	-	-	7,033
Staging events	-	109,734	-	109,734
Grant funding of activities	-	12,610	-	12,610
Rent	-	-	1,740	1,740
Insurance	-	-	1,627	1,627
Other office costs	-	-	3,610	3,610
Other expenses	-	-	3,787	3,787
Accountancy	-	-	6,923	6,923
<b>Sub-total</b>	21,783	273,346	31,379	326,508
Allocation of support and governance costs	-	31,379	(31,379)	-
<b>Total expenditure</b>	<b>21,783</b>	<b>304,725</b>	<b>-</b>	<b>326,508</b>

Total governance costs were £6,923 (2022: £5,849).

## Birds Eye View

### Notes to the financial statements

For the year ended 31 March 2023

#### 5. Total expenditure

Prior period comparative (restated)

	Raising funds £	Charitable activities £	Support and governance costs £	Restated 2022 Total £
Staff costs (note 8)	14,145	144,802	13,129	172,076
Staging fundraising events	9,725	-	-	9,725
Staging events	-	104,241	-	104,241
Grant funding of activities	-	27,027	-	27,027
Consultancy fees	-	-	-	-
Rent	-	-	4,769	4,769
Insurance	-	-	904	904
Other office costs	-	-	3,439	3,439
Other expenses	-	-	2,801	2,801
Accountancy	-	-	5,849	5,849
Sub-total	23,870	276,070	30,891	330,831
Allocation of support and governance costs	-	30,891	(30,891)	-
Total expenditure	23,870	306,961	-	330,831

## Birds Eye View

### Notes to the financial statements

#### For the year ended 31 March 2023

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##### 6. Grants payable

During the year, 11 (2022: 4) new grants were awarded to 4 institutions (2022: 4) and none to individuals (2022: none) to support culturally diverse women and non-binary filmmakers from 5+ countries as part of the charity's Reclaim the Frame x International project funded for a year from March 2022 to March 2023 by the International British Council.

Grants payable to institutions:	2023 £	2022 £
Beirut Film Society	-	8,663
Catharsis	1,850	-
Flying Broom	6,377	8,662
Tunisienne des Cine-Clubs	3,294	4,851
Women Make Waves	1,089	4,851
	<u>12,610</u>	<u>27,027</u>

Grants included in accruals at year end totalled £10,056 (2022: £4,851).

##### 7. Net movement in funds

This is stated after charging:

	2023 £	2022 £
Depreciation	18	-
Operating lease payments	-	1,177
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	27	-
Independent examiner's remuneration:		
▪ Independent examination (including VAT)	3,300	3,500
▪ Other services	3,623	6,788
	<u>3,623</u>	<u>6,788</u>

Two trustees were reimbursed for travel expenses incurred during the year, which amounted to £27 (2022: £nil).

## Birds Eye View

### Notes to the financial statements

#### For the year ended 31 March 2023

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#### 8. Staff costs and numbers

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	160,604	161,615
Social security costs	10,513	7,919
Pension costs	3,497	2,542
Freelance staff	4,830	-
	<u>179,444</u>	<u>172,076</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the Trustees and the charity's Director (who is an employee of the charity). The total employee benefits (including employer's national insurance and pension contributions) of the key management personnel were £59,554 (restated 2022: £56,046).

	2023 No.	2022 No.
Average head count	<u>6</u>	<u>4</u>

#### 9. Related party transactions

Fozia O'Dowd, trustee, is also a director of Public Display of Affection Films Ltd. During the year the charity made purchases of £480 (2022: £nil) for training.

#### 10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

## Birds Eye View

### Notes to the financial statements

For the year ended 31 March 2023

#### 11. Tangible fixed assets

	Total £
<b>Cost</b>	
At 1 April 2022	-
Additions in year	878
Disposals	-
	<hr/>
At 31 March 2023	878
<b>Depreciation</b>	
At 1 April 2022	-
Charge for the year	18
On disposals	-
	<hr/>
At 31 March 2023	18
<b>Net book value</b>	
<b>At 31 March 2023</b>	<hr/> <b>860</b> <hr/>
At 31 March 2022	<hr/> - <hr/>

#### 12. Debtors

	2023 £	2022 £
Trade debtors	4,400	12,870
Accrued income	30,500	-
Other debtors	840	-
	<hr/>	<hr/>
	<b>35,740</b>	12,870
	<hr/> <hr/>	<hr/> <hr/>

#### 13. Creditors : amounts due within 1 year

	2023 £	2022 £
Trade creditors	14,279	4,611
Accruals	14,761	8,351
Other taxation and social security	7,214	6,881
	<hr/>	<hr/>
	<b>36,254</b>	19,843
	<hr/> <hr/>	<hr/> <hr/>

## Birds Eye View

### Notes to the financial statements

#### For the year ended 31 March 2023

#### 14. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	860	860
Current assets	10,056	-	50,681	60,737
Current liabilities	(10,056)	-	(26,198)	(36,254)
<b>Net assets at 31 March 2023</b>	<b>-</b>	<b>-</b>	<b>25,343</b>	<b>25,343</b>
<b>Prior period comparative (restated)</b>				
	Restricted funds £	Designated funds £	General funds £	Total funds £
Current assets	53,757	8,000	17,227	78,984
Current liabilities	(4,851)	-	(14,992)	(19,843)
<b>Net assets at 31 March 2022</b>	<b>48,906</b>	<b>8,000</b>	<b>2,235</b>	<b>59,141</b>

## Birds Eye View

### Notes to the financial statements

For the year ended 31 March 2023

#### 15. Movements in funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2023 £
<b>Restricted funds</b>					
RTF International British Council Grant	47,406	-	(47,406)	-	-
Film London for Reclaim the Frame International	-	4,000	(4,000)	-	-
DWP Kickstart Grant	1,500	-	(1,500)	-	-
<b>Total restricted funds</b>	<b>48,906</b>	<b>4,000</b>	<b>(52,906)</b>	<b>-</b>	<b>-</b>
<b>Unrestricted funds</b>					
<i>Designated funds:</i>					
Ring-fenced reserves	8,000	-	-	(8,000)	-
<i>Total designated funds</i>	<i>8,000</i>	<i>-</i>	<i>-</i>	<i>(8,000)</i>	<i>-</i>
General funds	2,235	288,710	(273,602)	8,000	<b>25,343</b>
<b>Total unrestricted funds</b>	<b>10,235</b>	<b>288,710</b>	<b>(273,602)</b>	<b>-</b>	<b>25,343</b>
<b>Total funds</b>	<b>59,141</b>	<b>292,710</b>	<b>(326,508)</b>	<b>-</b>	<b>25,343</b>

#### Purposes of restricted funds

##### *RTF International British Council Grant*

This is grant funding received from the International British Council to fund the charity's "Reclaim the Frame x International" project. Reclaim the Frame x International aims to support culturally diverse women & non-binary filmmakers from 5+ countries through the circulation of works, collaboration and a professional development programme. With our shared mission to increase gender diversity and inclusion in cinema, women's film festivals and collectives in Turkey, Taiwan, Lebanon, Tunisia and the UK created a network which advocates and builds audiences for films by women & non-binary creatives. The aim of the network is also to help the partners learn from each other and improve how we meet the challenges of ending gender inequality and exclusion in film.

##### *Film London for Reclaim the Frame International*

This is grant funding received from Film London for the charity's Reclaim the Frame x International project, as described above.

#### Transfers

This transfer represents the removal of the ring-fenced reserves.

## Birds Eye View

### Notes to the financial statements

For the year ended 31 March 2023

#### 15. Movements in funds (continued)

Prior period comparative  
(restated)

	At 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2022 £
<b>Restricted funds</b>					
TNLCF COVID-19 Response Fund	20,495	-	(20,495)	-	-
RTF International British Council Grant	-	75,000	(27,594)	-	47,406
DWP Kickstart Grant	-	1,500	-	-	1,500
<b>Total restricted funds</b>	<u>20,495</u>	<u>76,500</u>	<u>(48,089)</u>	<u>-</u>	<u>48,906</u>
<b>Unrestricted funds</b>					
<i>Designated funds:</i>					
Ring-fenced reserves	-	-	-	8,000	8,000
<i>Total designated funds</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,000</u>	<u>8,000</u>
General funds	<u>46,157</u>	<u>246,820</u>	<u>(282,742)</u>	<u>(8,000)</u>	<u>2,235</u>
<b>Total unrestricted funds</b>	<u>46,157</u>	<u>246,820</u>	<u>(282,742)</u>	<u>-</u>	<u>10,235</u>
<b>Total funds</b>	<u><u>66,652</u></u>	<u><u>323,320</u></u>	<u><u>(330,831)</u></u>	<u><u>-</u></u>	<u><u>59,141</u></u>

#### 16. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2023 £	2022 £
Amount falling due:		
Within 1 year	<u>-</u>	<u>1,177</u>
	<u><u>-</u></u>	<u><u>1,177</u></u>