

Company no. 04851498
Charity no. 1105226

Birds Eye View
Report and Unaudited Financial
Statements
31 March 2024

Birds Eye View

Reference and administrative details

For the year ended 31 March 2024

Company number	04851498																										
Charity number	1105226																										
Registered office and operational address	3Space International House 6 Canterbury Crescent London SW9 7QE																										
Trustees	<p>Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:</p> <table><tr><td>Alison Thompson</td><td>resigned 18 April 2023</td></tr><tr><td>Fozia O'Dowd</td><td></td></tr><tr><td>Jacqueline Chell</td><td>resigned 27 November 2023</td></tr><tr><td>Lisa Balderson</td><td>resigned 16 January 2024</td></tr><tr><td>Nidhi Gupta</td><td>resigned 15 January 2024</td></tr><tr><td>Rebecca Del Tufo</td><td>appointed 20 March 2024</td></tr><tr><td>Sophie Doherty</td><td>appointed 11 July 2023</td></tr><tr><td>Sophie Glover</td><td></td></tr><tr><td>Stephanie Hayward</td><td></td></tr><tr><td>Tara Brown</td><td></td></tr><tr><td>Tolu Stedford</td><td>appointed 20 March 2024</td></tr><tr><td>Valeria Bullo</td><td>appointed 1 August 2024</td></tr><tr><td>Yaw Basoah</td><td>appointed 25 January 2024</td></tr></table>	Alison Thompson	resigned 18 April 2023	Fozia O'Dowd		Jacqueline Chell	resigned 27 November 2023	Lisa Balderson	resigned 16 January 2024	Nidhi Gupta	resigned 15 January 2024	Rebecca Del Tufo	appointed 20 March 2024	Sophie Doherty	appointed 11 July 2023	Sophie Glover		Stephanie Hayward		Tara Brown		Tolu Stedford	appointed 20 March 2024	Valeria Bullo	appointed 1 August 2024	Yaw Basoah	appointed 25 January 2024
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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																										

TRUSTEES REPORT COVERING THE PERIOD 01 APRIL 2023 - 31 MARCH 2024

The Trustees present their report and financial statements for the year ended 31 March 2024.

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 governing document, 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 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 as follows:

1. Increase viewership of and enrich public conversation about films made by women, non-binary, and other marginalised gender people.
2. 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.
5. Take an active stance against all forms of prejudice and discrimination, continuously striving to be an anti-ableist, anti-racist, and anti-transphobic organisation committed to bringing about change through campaigning and community building in cinema.

Public Benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. The Trustees consider the activities of the charity, in promoting equality and equity within the film industry, to be of benefit to the public in the UK in general, seeing and engaging with broad representation on screen and in safe spaces and providing opportunities and visibility for filmmakers of all marginalised genders. These activities are set out in more detail in the report below.

Public Benefit and Impact

Operating as 'Reclaim The Frame', Birds Eye View Films' work over the year 2023 was honoured as winners of the Girls on Film 'Activist Impact' Award in February 2024, a recognition we're proud of in that it reflects the tangible effects and awareness our recent work has had across film exhibition, training, promotion and campaign work.

That work continues to be recognised through long-term support from our primary funders at the BFI, through regular mentions in trade publications, through various partnerships, and from our beneficiaries:

- 94% audiences rate the films we support 4 or 5/5;
- 97% audiences very likely/likely to recommend our events; and
- 100% approval rating for Filmonomics our flagship business skills development programme.

Audience Facing Activity

Our new release campaigns and public screening work continue to be supported by the industry - working with 16 UK film distributors over the April-March period, bringing in £66.5k worth of contracts, and by the public sector, through successful completion of year one of our three-year British Film Institute (BFI) Audience Fund-supported project.

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. Continuing to receive this award, for the 5th year, signifies Reclaim The Frame as a leader in its field and an exemplar of good practice, as well as enabling us to use the funds as leverage to secure distributor fees and other grants.

'Very pleased to hear about Reclaim the Frame, enjoyed the film and am looking forward to supporting the project in the future.' (YOUR FAT FRIEND audience member, Belfast)

Campaign Overview:

By helping to break down the barriers to participation in film, Reclaim The Frame helps expand the horizons of cinema by showcasing the talent of diverse filmmakers of marginalised genders whose work is both entertaining and thought provoking, and, typically, draws on lived experiences too little seen on screen.

For the 12 month period Reclaim The Frame supported:

- 23 film titles (new releases and archival);
- Partnered with 19 dedicated new release campaigns
- Run 7 one-off festival collaborations (e.g Glasgow Film Festival and Queer East, London);
- 52% of titles were written and/or directed by a Global majority and/or filmmakers of colour ;
- 22% of titles were co-produced in the Global South;
- 30% of titles were by openly LGBTQI+;
- 4% non-binary writers/director; and
- 55% of the films we supported were debut features.

Our event campaigns for new releases and re-releases feature filmmaker introductions and conversations (largely in-person and occasionally pre-recorded), introductions from artists, activists and academics and curated panel discussions. Introductions help to contextualise the films and the post-screening conversations enable our audiences to engage with guest speakers on a range of relevant themes and issues.

Screenings also included exciting audience focussed activities such as:

- Creative writing workshops;
- Singing; and
- Book and literature stalls.

All of which help to further build the audience connections and community that we foster through our campaign.

In total for the 12 month period we reached a combined audience of over 6,300 with 250 events in 88 venues and 40+ cities/towns across the UK, including co-presenting premieres in partnership with the following UK festivals: Docs Ireland (Belfast), Glasgow Film Festival, Into Film Festival (London and Sheffield), Leeds Queer Film Festival, Queer East (London), Raindance (London) and Wide-Screen Weekend (Bradford).

“There are rarely events that bring people together in conversation like this. It feels vital and precious.”
(BANEL AND ADAMA audience member, Cardiff).

Through our regular partnerships and our network of 20+ cinemas in 16 cities across the UK, we are especially proud of our increasingly nationwide reach: we continue to encourage bookings of Reclaim The Frame-supported titles beyond the capital: 72% of our events took place outside London accounting for 58% of our audiences, and 66% of our e-news subscribers and 55% social media following are based across the nations and regions.

Our greater regional reach is thanks largely to the work of our team of eight dedicated Impact Producers (one based in each of the BFI defined 'hubs') - devolving greater responsibility for the campaign away from London. Our Impact Producers are helping grow audiences outside London sustainably (less travel) and by harnessing local knowledge/lived experience around local outreach and marketing.

Furthermore our partnership with Cinema for All means our recorded filmmaker Q+As and intros are offered as part of film bookings for the 1600 film societies and community cinemas on their books. Our collaboration with BFI Player in the UK and Doc Alliance Films' SVOD Platform internationally, has resulted in 647 views of our various curated selections over the course of the year.

'Great project and loved the intro from the impact producer and Desiree [Reynolds] - allowed me to really enjoy the film.' (PAST LIVES audience member, Leeds).

Key Campaigns

Amongst our most successful this year were 6 profile raising campaigns in support of a range of perspectives that help promote a more inclusive vision of filmmaking and cinema going. These campaigns drew a total of 3,500 audiences and overall received a 97% very likely/likely recommendation survey rating.

For FANCY DANCE (Erica Tremblay), an acclaimed debut feature by a Native American filmmaker and about the close relationship between a Native American girl and her queer auntie/guardian in the face of injustice and adversity, our events featured live intros from Impact Producers, live Q+As and recorded director conversation. *"So good,"* commented one audience member, *"beautiful movie + the q&a with Erica Tremblay added so much depth especially with language and culture."* (Brighton).

Molly Manning Walker's bold and challenging coming of age drama, HOW TO HAVE SEX, similarly reveals the secure bonds of sisterhood but this time against the troubling backdrop of hedonistic party culture. For this feature we combined live introductions and panel discussions with sex educators, amongst others, to reach over 1,300 audiences. Described as *'Educational, interesting, eye opening'* at the London event.

Ava DuVernay's ambitious film ORIGIN proved a compelling conversation starter on the subject of caste and race. For our UK wide campaign we were joined by locally based speakers including activists, academics and poets who helped expand on the themes in the film. *'Really positive,'* remarked one attendee, *'created an opportunity to share and connect over important issues.'* (Brighton); *'Safe space, informative, necessary.'*, commented another attendee (Liverpool).

We regularly support foreign language features with PAST LIVES amongst the most acclaimed releases of 2023. The debut from the talented filmmaker Celine Song, the film is a sensitive exploration of the relationship between romance and personal development filtered through the experience of the East-Asian diaspora. Our events for this film featured popular post-screening writing workshops exploring its autobiographical themes: *‘Excellent intro, thought provoking, warm.’* (Lewes).

Another very successful foreign language film campaign we produced was for Anna Hints’ documentary, SMOKE SAUNA SISTERHOOD. The film’s focus on the sauna’s sense of communion and powers of healing really dovetailed with Reclaim The Frame’s community building efforts around the power of cinema to provoke thought, arouse emotions and build connections. Described as *‘very intimate and beautiful’* our events featured conversation with the director, song and post-screening social mixers.

We also produced a campaign for the 25th anniversary re-release of RATCATCHER (Lynne Ramsey). Ramsey’s raw and moving landmark debut is now firmly part of the film canon which is still unfortunately overwhelmingly white and male. The UK wide screenings for the film’s 4k restoration were introduced by locally based filmmakers, artists and journalists and were unanimously praised: *‘Great to see an old film I like with a knowledgeable intro!’* (Sheffield).

Beyond the UK, the international work we established in 2022 continued. In November 2023, in continued collaboration with Flying Broom International Women’s Film Festival, we reached 747 audience members in Ankara with special event screenings for a selection of 4 British female-led titles, including GIRL, NOTHING COMPARES, PRETTY RED DRESS and SILVER HAZE.

Audiences

Regular audience surveys help us determine the success of our campaign and areas in which we can improve. We surveyed approximately 10% of our audience for the 12 month period which, for our demographic results and audience ratings, translates to a confidence level of 95% and a margin of error of 4%.

For 2023-24, Reclaim The Frame supported films received an audience approval rating of 94% and the events an 86% approval rating.

Our demographic survey data indicates that we continue to reach under-served and less engaged segments: 31% of audiences to our events have never before visited the independent cinema in question, and 38% infrequently (once in the last year/over a year ago). We also gauge the breadth of our audience by gathering survey data on attendees who do not work broadly in film or in the arts, which was 52% in the 12-month period.

In terms of audience diversity, our survey results indicate that our rebrand (see ‘Communications & Digital Reach’ below), curatorial approach and targeted social media/e-news/ grassroots marketing strategies are paying off by attracting greater numbers from a number of underrepresented segments that we target. For this year, our Black and POC (outside London) audience was 17%, up from 13% the previous year (Apr 2022 - Mar 2023) and our disabled/D-deaf/neurodiverse audience has more than tripled to 45%, up from 13% in 2022-23. For 2023-24 we have also maintained the high turnout from the previous year of other key segments: 38% BIPOC (London), 37% LGBTQIA+ and 3% trans/non-binary audiences.

Attracting under-25-year-old and working class audiences in significant numbers remains a key challenge for our campaign and independent cinema more broadly, and that the lower representation of these segments can be ascribed to a number of factors, including a lack of relevant titles to promote, not feeling welcome at venues/events and prohibitive ticket pricing. We are introducing a range of different measures and strategies aimed at addressing the under-attendance of the two segments, which include the recruitment of our new Head of Audience Development, Aashna Thakkar.

‘First of all, let me say that the film is outstanding. I was looking forward to it having been impressed by Sacha Polak’s previous film, Dirty God, and Silver Haze exceeded all my expectations. The introduction and follow up Q&A screening added to the experience.’ (SILVER HAZE, Thomas, Volunteer Development Coordinator for Who Cares? Scotland, an advocacy and support organisation that works with children and care experienced people).

The high proportion of disabled audience members attending our events is a result of the improvements in our access strategy, spearheaded by our dedicated Access & Inclusion Consultant (Charlie Little), who brings lived experience of disability and neurodiversity to our work. 100% of our events were wheelchair accessible and marketed accessibly, and 75% of events featured accessible films presented with descriptive subtitles and post-screening conversations captioned.

We are also working to further expand the access provision at our events, having introduced partial relaxed screenings. This involves providing quiet spaces, reassuring our audience that they can come and go / move around as they please and a clear explanation of how the event will run along with content warnings for the film. We continue to audit our venues’ access provision annually, and to consult with them on improvements to be made as a result. 45% of our audience is disabled and we are pleased to report that 85% of this segment indicated that they ‘feel included’ in the survey.

‘Wonderful! Loved the unreserved seating, the light, the chill atmosphere that meant I could ‘stim’ without feeling bad, the subtitles, the limited number of people in the audience & the Q&A and presence of Ella. Please do more of these!’ (IS THERE ANYBODY OUT THERE? Audience member, relaxed screening, Belfast)

Industry Facing Activity:

Filmonomics

This year we ran an eighth iteration of ‘Filmonomics’, our flagship business skills development programme (majority funded by the film industry training funding body, ScreenSkills Film Skills Fund), for a total of 18 first-time feature writers, directors and producers of marginalised genders from across the UK, 39% of whom were global majority, 22% LGBTQIA+ and 50% from outside London and the South-East. We had a record number of applicants for this round, a 45% increase from the previous programme, nearly one third of which heard about the course via Reclaim The Frame newsletter/social media/website.

Filmonomics offers a blend of group coaching and industry panels, in-person and online, which introduce the cohort to a range of top-level funders, sales agents and executives. The survey results were highly positive with the course receiving a 100% approval rating and with 100% of participants indicating that they would recommend it to their peers. The cohort also provided self-efficacy scores at the beginning and at the end of the course in response to a range of questions relating to business and finance, film audiences and marketing, and we are pleased to report a 33% increase in belief in ability, with strategizing registering the largest increase at just under 50%. Filmonomics 8 also included a delegation of course participants attending Berlinale / European Film Market, and culminated in a trip to Glasgow Film Festival where the full cohort participated in sessions around festivals, marketing and audiences.

Since April, a number of our Filmonomics alumni have started to make a real impact in the industry: COPA 71 (Rachel Ramsay’s directorial debut), Iris Prize Best British Short shortlist (Tracy Spottiswood), Emmy nominated (Maja Bodenstein), Young Director Award 2024 winner (Jessica Bishopp), 2024 Screen Star of Tomorrow (Isla Bedenoch), Eurimage funding recipient (Seemab Gul) and Sundance Film Festival selection (Aephie Chen).

Feedback for our Filmonomics programme has been overwhelmingly positive, praising the relevance, quality and delivery of the training, and how we create a safe, inclusive and supportive space for all our participants in which they can present their whole, authentic selves:

‘Filmonomics allowed me to understand the film industry and has allowed me to gain the knowledge needed to feel more confident in this complicated and challenging world.’ - Dr. Isa Rao (Director)

‘All the speakers have been so great. I have been so engaged and have enjoyed being in such great company.’ - Sarudzayi Marufu (Producer).

Awards Campaigns

Our annual BAFTA round table for female nominees this year included Ella Glendining (director, *IS THERE ANYBODY OUT THERE?*), Savannah Leaf (writer-director *EARTH MAMA*), Molly Manning Walker (writer-director, *HOW TO HAVE SEX*) and Brenda Hsue (writer, *ELEMENTAL*). It was watched by 429 people, including BAFTA voters.

Conferences and Festivals

Our industry-facing work also included invitations to speak and consult at as well as co-produce a total of 39 sector support events at conferences and festivals to a total of 1,342 beneficiaries, largely filmmakers and other film professionals. Domestically, speaking commitments at festivals over the year included Sundance London, Sheffield DocFest, Queer East and Aesthetica Short Film Festival. Internationally, we accepted invitations to speak at international conferences including Power to Transform at Berlinale (Germany), British Council's Creative Encounters conference in Tirana (Albania), Kyiv International Short Film Festival (Ukraine; online), and upcoming for the first time at Locarno Film Festival (Switzerland).

Research & Advocacy

Our research provides a foundation of evidence and data to support advocacy causes around greater inclusion in film, and helps us to develop effective strategies and create space for discussions and analysis, both internally and externally with our partners and the media.

Alongside our extensive audience data (see 'Audiences' above), a key part of our data collection is the tracking of film releases by marginalised genders. This data continues to evidence that gender parity remains a long way off: in 2023 films directed by marginalised genders accounted for just 21% of all UK releases and written by 19%. For the first 6 months of 2024, these figures rose by just one percent to 22% and 20%, respectively.

In the trade press, we regularly cite our data findings to advocate for change within the industry, such as the 4 articles that have appeared in leading publication Screen International where we have discussed, amongst other topics, market trends or our work building under-served audiences and engaging under-represented communities in cinema.

We have also contributed to Screen Culture 2033, the BFI's current ten-year strategy, and since responded to The Culture, Media and Sport (DCMS) select committee call for evidence as part of its 2023 inquiry into the challenges facing Film and high-end TV in the UK. In our response, we advocated for the

needs of those under-represented, under-funded and burnt out in the industry and the exhibition sector at large.

In addition, we have now begun to track the longer trajectory of UK film releases starting with debuts by women / non-binary persons which accounted for 43% or 53 films this year.

The boom in (particularly female-led and particularly British) debuts from 2022 and 2023 has been well documented, including Reclaim The Frame supported titles BLUE JEAN, RYE LANE and HOW TO HAVE SEX. This recognition of a new wave of female talent – as reflected in last year’s BAFTA nominations and this year’s BIFA nominations - is an exciting moment. Yet, as we’ve commented recently in Screen International and on BBC Front Row, it does beg the question as to what support will be available for this current wave of talent further down the line, as they attempt to make a second or third feature.

Individual Giving

In 2023 we undertook our first individual giving campaign as part of The Big Give’s ‘Women & Girls’ campaign, the UK’s biggest online match funding platform. Through the generosity of our supporters we were able to meet our individual giving target of £2,500 which was matched by the fund to make £5,000 which went towards access provision for our screenings and events.

Communications & Digital Reach

In the last 12 months we have implemented changes aimed at improving our campaign marketing and grown our network to 4.4k email subscribers and 48.5k social media followers. As outlined in ‘Audience Facing Activity’ above, the results for our demographic targets strongly suggest that our marketing and communications strategies are paying off both in terms of BIPOC, disabled, LGBTQIA+ and trans/non-binary audiences, as well as attracting greater numbers regionally and amongst those who do not typically attend independent cinemas.

Over this period 27% of our audience found out about events via Reclaim The Frame marketing / social media / impact producer, and 37% from word of mouth which our campaign focuses on generating through our networks of advocates in the nations and regions.

Our new team of Regional Impact Producers has had an impact on our marketing and outreach in the nations and regions: representing a wide range of intersections and regularly hosting events, the Impact Producers are becoming increasingly visible and trusted figures in partner cities/cinemas.

The Reclaim The Frame rebrand has also had an impact: it is cleaner and stronger visually and in terms of what we stand for, and has enhanced all aspects of our marketing and the redesign of our website.

In terms of social media, we have focussed on growing Instagram in particular, which has a high take up amongst our target younger audience: In the last year, we have grown our Instagram following by 15%.

Follower increases for Facebook and Twitter/X have been marginal, by contrast, and need to be addressed in the context of the former platform's decline, especially amongst under-25 year olds, and the extensive changes to the algorithms of the latter, following the recent take over, which have impeded our campaigning on the platform.

In terms of our e-news, we have an above average open rate at just under 50% but we are working on the formatting of the e-news to improve the click through rate (around 1.8%), which could be higher.

Word of mouth - generated by all of the above, our community outreach, and encouraging people to spread the word - is by far the most powerful form of marketing and was a key inspiration for Reclaim The Frame and its focus on growing regional and national online/in-person networks to circulate information and opinion about films we are supporting.

Governance

Structure

This year we bade goodbye to two long-term colleagues: Cristina Garcia, who stepped down after 5 years, and Jo Taylor-Hitchinson whose freelance role we decided to bring in-house, after 6 years.

Since these departures our team has been streamlined to include more full-time staff for a more sustainable structure, to improve operational efficiency and to ensure greater investment in marketing / audience building through a new full time and management level role: Head of Audience Engagement. The appointment of Aashna Thakkar, who started in this role in April 2024, will enable the Director to focus on income generation, which is needed for the match-funding for BFI and for the future of the project and the charity.

As part of ongoing efforts to model best practice in the workplace over the past year, we have become a Disability Confident Committed Employer, making use of Access Riders across the team including freelance contractors, and continue to be a (London) Living Wage Employer. All team and Trustees

recently underwent trans awareness and allyship training, anti-racist training, and continue to be trained in disability awareness and inclusion.

Our team and Trustees (28) also represent a broadly inclusive workforce: 83% female, 4% trans/non-binary, 61% LGBTQI+, 39% BIPOC, 43% Deaf/Disabled and 39% working class, 74% of whom went to state school and 39% of whom are primary or secondary carers. Our Regional Impact Producers (7) are 100% female, 28% under 30 years old, 43% BIPOC, 86% LGBTQIA+, 71% disabled, 57% working class, 100% state school educated, 28% primary/secondary carers and 86% living/working outside London/South East.

Environment

As an organisation, we work partly from home, and make use of a flexible and sustainable office space as part of a BuyGiveWork initiative. Within the office/our operations, we continue to operate our policy of ethical consumerism, purchase only second-hand hardware, fix, reuse, recycle, use eco-friendly cleaning products, and print rarely.

We bank with The Cooperative Bank, which has a Good Shopping Ethical score of 83 and ‘top rating’ for Environmental Reporting / Destruction. Our pension provider NEST, the National Employment Savings Trust, is the no. 1 pension provider according to the Ethical Consumer Guide and Good With Money. We are a member of Julie’s Bicycle, through which we monitor our carbon footprint with a view to decreasing each year.

Wherever possible we champion films that offer meaningful perspectives on the global climate crisis, e.g BANEL AND ADAMA which highlights the plight of villagers in North Senegal at the mercy of extreme heat/drought.

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 2024-25 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.

Opportunities for 2024-25 include:

- The 20th anniversary of the first Birds Eye View Film Festival which comes around in March 2025 and offers a chance for reflection and for celebration for the charity;
- International working - such as through opportunities with British Council;
- Engaging young audiences - including through involvement with BFI's Film Programming Academy for what will be the first time in July 2025; and
- And the appointment of a new Chair - film executive and EDI & wellbeing consultant Valeria Bullo who brings 20 years industry experience to the Board of Trustees and wider Charity.

Financial Review

The income for the year was £280,379 (2023: £292,710). Total expenditure was £275,479 (2023: £326,508) resulting in a net surplus for the year of £4,900 (2023: net deficit £33,798). This year's surplus is connected to cost savings on staging events where we managed to receive in-kind support from our community, Trustees and Filmonomics alumni in order to save funds. Future ambitions include working with our Chair of Trustees on securing longer term financial partners and activities that will increase charity income.

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 year level of £25,343 (March 2023). The Trustees plan to build the reserves figure to £63,872 over the next few years. In line with our charity strategy, we will be more closely engaged with our Chair of Trustees in increasing our funding targets and aim to work with new partners in the next financial year which allow for a greater financial reward into the charity.

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 2023-24 accounts demonstrate that unrestricted reserves have increased from £24,982 to £30,243 due to this year's unrestricted surplus.

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.

The top risks include:

Funding/income: Diversifying our income streams, to be less reliant on BFI Audience Fund for screenings activity and on ScreenSkills for training activity - together with funding more direct support for our research and advocacy work, remains our biggest priority for the sustainability of the Charity. A sub-committee of the Board has formed, working collectively with the Executive Director on this. Strategies include continuing to appeal to trusts & foundations for the elements of our work focusing on access and community benefit, launching a second individual giving campaign, and working with the Board to identify more corporate partnership opportunities.

Governance/Board: Inadequate trustee coverage resulting in failure to address key areas of governance has been identified as Low Risk but with High Level consequences, particularly in light of the Charity's move to 'de-hierarchise' the Board, with no one 'Chair' and instead a rotating Chair/Facilitator. This structure has been trialled since April 2022, and, while this has brought organisational benefits including a more collective buy in, and a good working relationship between Executive Director and each Trustee on an individual level, the Board unanimously agreed in February 2024 to recruit for a fully fledged Chair to oversee Board operations, governance documents, meetings and sub committees. Our widely publicised recruitment drive was highly successful, resulting in the appointment of film executive and EDI & wellbeing consultant Valeria Bullo who brings 20 years industry experience to the Board of Trustees and wider charity, and who will take up her role from September 2024. From there, a skills and experience audit of the Board will highlight any remaining gaps.

Previously cash flow has been deemed a risk and posed a challenge for the Charity - something that has been much more closely monitored over the past 2.5 years, and currently feels very much managed.

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:

Alison Thompson
 Fozia O'Dowd
 Jacqueline Chell
 Lisa Balderson
 Nidhi Gupta
 Rebecca del Tufo
 Sophie Doherty
 Sophie Glover

Stephanie Hayward
Tara Brown
Tolu Stedford
Yaw Basoah

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 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 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;
- 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 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.

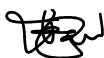
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom

governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent examiners

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

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

A handwritten signature in black ink, appearing to be "Fozia O'Dowd".

.....
Fozia O'Dowd

Treasurer

Dated: 18 November 2024

Independent examiner's report

To the trustees of

Birds Eye View

I report to the trustees on my examination of the accounts of Birds Eye View (the charitable company) for the year ended 31 March 2024, which are set out on pages 19 to 33.

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:

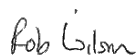
- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement 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).

Independent examiner's report

To the trustees of

Birds Eye View

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.



Date: 18 November 2024

Robert 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 2024

				2024	2023
	Note	Restricted £	Unrestricted £	Total £	Total £
Income from:					
Donations and legacies	3	1,500	152,872	154,372	235,993
Charitable activities	4	<u>41,878</u>	<u>84,129</u>	126,007	56,717
Total income		<u>43,378</u>	<u>237,001</u>	280,379	292,710
Expenditure on:					
Raising funds		-	28,708	28,708	21,783
Charitable activities		<u>43,378</u>	<u>203,393</u>	246,771	304,725
Total expenditure	5	<u>43,378</u>	<u>232,101</u>	275,479	326,508
Net income / (expenditure) and movement in funds		-	4,900	4,900	(33,798)
Reconciliation of funds:					
Total funds brought forward		<u>-</u>	<u>25,343</u>	25,343	59,141
Total funds carried forward		<u>-</u>	<u>30,243</u>	30,243	25,343

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.

Birds Eye View

Balance sheet

As at 31 March 2024

	Note	£	2024 £	2023 £
Fixed assets				
Tangible assets	11		<u>641</u>	<u>860</u>
Current assets				
Debtors	12	33,645		35,740
Cash at bank and in hand		<u>18,942</u>		<u>24,997</u>
		52,587		60,737
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>(22,985)</u>		<u>(36,254)</u>
Net current assets			<u>29,602</u>	<u>24,483</u>
Net assets	14		<u><u>30,243</u></u>	<u><u>25,343</u></u>
Funds	15			
Restricted funds			-	-
Unrestricted funds				
General funds			<u>30,243</u>	<u>25,343</u>
Total charity funds			<u><u>30,243</u></u>	<u><u>25,343</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 2024**

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 18 November 2024 and signed on their behalf by



Fozia O'Dowd - Treasurer

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2024

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 2024

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

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 2024

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 £	2023 Total £
Income from:			
Donations and legacies	-	235,993	235,993
Charitable activities	4,000	52,717	56,717
Total income	<u>4,000</u>	<u>288,710</u>	<u>292,710</u>
Expenditure on:			
Raising funds	-	21,783	21,783
Charitable activities	52,906	251,819	304,725
Total expenditure	<u>52,906</u>	<u>273,602</u>	<u>326,508</u>
Net income / (expenditure) and net movement in funds	<u>(48,906)</u>	<u>15,108</u>	<u>(33,798)</u>

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2024

3. Income from donations and legacies

	Restricted £	Unrestricted £	2024 Total £
Donations	1,500	2,872	4,372
Grants	-	150,000	150,000
Total income from donations and legacies	1,500	152,872	154,372

Prior period comparative:

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

4. Income from charitable activities

	Restricted £	Unrestricted £	2024 Total £
Grants	41,878	5,167	47,045
Events	-	77,798	77,798
Consultancy	-	1,164	1,164
Total income from charitable activities	41,878	84,129	126,007

Prior period comparative:

	Restricted £	Unrestricted £	2023 Total £
Grants	4,000	-	4,000
Events	-	50,434	50,434
Consultancy	-	2,283	2,283
	4,000	52,717	56,717

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2024

5. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
Staff costs (note 8)	26,433	125,739	12,026	164,198
Fundraising	2,275	-	-	2,275
Staging events	-	98,168	-	98,168
Insurance	-	-	1,844	1,844
Other office costs	-	-	2,887	2,887
Other expenses	-	-	1,423	1,423
Accountancy	-	-	4,684	4,684
Sub-total	28,708	223,907	22,864	275,479
Allocation of support and governance costs	-	22,864	(22,864)	-
Total expenditure	28,708	246,771	-	275,479

Total governance costs were £4,684 (2023: £6,923).

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2024

5. Total expenditure

Prior period comparative

	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 (note 6)	-	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
Sub-total	21,783	273,346	31,379	326,508
Allocation of support and governance costs	-	31,379	(31,379)	-
Total expenditure	21,783	304,725	-	326,508

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2024

6. Grants payable

In the prior year, 11 new grants were awarded to 4 institutions and none to individuals. There were no grants awarded in the current year.

Grants payable to institutions:	2024 £	2023 £
Catharsis	-	1,850
Flying Broom	-	6,377
Tunisienne des Cine-Clubs	-	3,294
Women Make Waves	-	1,089
	<hr/>	<hr/>
	-	12,610
	<hr/>	<hr/>

In the prior year, grants included in accruals at year end totalled £10,056.

7. Net movement in funds

This is stated after charging:

	2024 £	2023 £
Depreciation	219	18
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	27
Independent examiner's remuneration:		
▪ Independent examination (excluding VAT)	2,900	2,750
▪ Other services	1,250	3,019
	<hr/>	<hr/>

Two trustees were reimbursed for travel expenses incurred during the prior year.

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2024

8. Staff costs and numbers

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	140,590	160,604
Social security costs	6,931	10,513
Pension costs	3,400	3,497
Freelance staff	13,277	4,830
	<u>164,198</u>	<u>179,444</u>

No employee earned more than £60,000 during the current or prior 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 £59,242 (2023: £59,554).

	2024 No.	2023 No.
Average head count	<u>7</u>	<u>6</u>

9. Related party transactions

There were no related party transactions in the current year. Fozia O'Dowd, trustee, is also a director of Public Display of Affection Films Ltd. During the prior, year the charity made purchases of £480 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 2024

11. Tangible fixed assets

	Total £
Cost	
At 1 April 2023 and at 31 March 2024	<u>878</u>
Depreciation	
At 1 April 2023	18
Charge for the year	219
On disposals	<u>-</u>
At 31 March 2024	<u>237</u>
Net book value	
At 31 March 2024	<u><u>641</u></u>
At 31 March 2023	<u><u>860</u></u>

12. Debtors

	2024 £	2023 £
Trade debtors	18,101	4,400
Accrued income	14,665	30,500
Other debtors	<u>879</u>	<u>840</u>
	<u><u>33,645</u></u>	<u><u>35,740</u></u>

13. Creditors : amounts due within 1 year

	2024 £	2023 £
Trade creditors	10,679	14,279
Accruals	3,798	14,761
Other taxation and social security	<u>8,508</u>	<u>7,214</u>
	<u><u>22,985</u></u>	<u><u>36,254</u></u>

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2024

14. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	641	641
Current assets	-	-	52,587	52,587
Current liabilities	-	-	(22,985)	(22,985)
Net assets at 31 March 2024	-	-	30,243	30,243
Prior period comparative				
	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)
Net assets at 31 March 2023	-	-	25,343	25,343

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2024

15. Movements in funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2024 £
Restricted funds					
Flying Broom Foundation	-	3,878	(3,878)	-	-
FILMONOMICS	-	39,500	(39,500)	-	-
Total restricted funds	-	43,378	(43,378)	-	-
Unrestricted funds					
General funds	25,343	237,001	(232,101)	-	30,243
Total unrestricted funds	25,343	237,001	(232,101)	-	30,243
Total funds	25,343	280,379	(275,479)	-	30,243

Purposes of restricted funds

Flying Broom Foundation

This was part of a legacy grant awarded by the British Council to 'Flying Broom Foundation', a partner on the previous British Council International Collaboration grant which aimed to support culturally diverse women & non-binary filmmakers.

FILMONOMICS

This is a grant from the ScreenSkills Film Skills Fund for our eighth iteration of 'Filmonomics', our flagship business skills development programme.

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2024

15. Movements in funds (continued)

Prior period comparative

	At 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2023 £
Restricted funds					
TNLCF COVID-19 Response Fund	47,406	-	(47,406)	-	-
RTF International British Council Grant	-	4,000	(4,000)	-	-
DWP Kickstart Grant	1,500	-	(1,500)	-	-
Total restricted funds	<u>48,906</u>	<u>4,000</u>	<u>(52,906)</u>	<u>-</u>	<u>-</u>
Unrestricted funds					
<i>Designated funds:</i>					
Ring-fenced reserves	8,000	-	-	(8,000)	-
<i>Total designated funds</i>	<u>8,000</u>	<u>-</u>	<u>-</u>	<u>(8,000)</u>	<u>-</u>
General funds	2,235	288,710	(273,602)	8,000	25,343
Total unrestricted funds	<u>10,235</u>	<u>288,710</u>	<u>(273,602)</u>	<u>-</u>	<u>25,343</u>
Total funds	<u>59,141</u>	<u>292,710</u>	<u>(326,508)</u>	<u>-</u>	<u>25,343</u>