

# THE PHOTOGRAPHIC ANGLE

England & Wales · Charity number 1135750

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">07063537</a>
Registered	2010-04-29
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	The Photographic Angle Centenary House Peninsula Park Rydon Lane Exeter EX2 7XE
Phone	08000287338
Email	<a href="mailto:admin@thephotographicangle.co.uk">admin@thephotographicangle.co.uk</a>
Website	<a href="http://www.thephotographicangle.co.uk">www.thephotographicangle.co.uk</a>

## Activities

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**Objects:** 1 THE ADVANCEMENT OF EDUCATION FOR THE PUBLIC BENEFIT, IN PARTICULAR IN THE ART AND SCIENCE OF PHOTOGRAPHY AND ITS THEORY AND PRACTISE, BY:A PROMOTING, SUSTAINING AND INCREASING INDIVIDUAL AND COLLECTIVE KNOWLEDGE AND UNDERSTANDING OF THE SPECIFIC AREAS OF STUDY, SKILLS AND EXPERTISE IN THE PRACTISE OF THE ART OF PHOTOGRAPHYB EDUCATING STUDENTS OF ART AND PHOTOGRAPHY2 THE PROMOTION OF THE ARTS FOR THE PUBLIC BENEFIT BYA PROMOTING THE ART OF PHOTOGRAPHY AND DISSEMINATING INFORMATION ABOUT THE ART OF PHOTOGRAPHY TO THE PUBLIC UTILISING THE MEDIA, THE INTERNETB ENCOURAGING THE APPRECIATION OF A HIGH STANDARD OF ART FROM ACADEMICS AND ASSOCIATES OF THE ART OF PHOTOGRAPHYC PROVIDING OR ASSISTING THE PROVISION OF EXHIBITIONS OF PHOTOGRAPHY FREELY ACCESSIBLE TO THE PUBLIC

**Activities:** We have worked with photographers to develop their photographic skills & curatorial practice. We provide many educational opportunities for the public to experience the art and science of photography. We have made professional literature, and online discussions available as a means of deepening insight into this medium. The charity continues to carry out its remit in working for the public benefit

## Classification

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- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** UNDEFINED.
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-11-30	£177,396	£272,907	-	-
2023-11-30	£246,038	£258,606	-	-
2022-11-30	£204,433	£228,837	-	-
2021-11-30	£380,074	£301,145	-	-
2020-11-30	£524,911	£320,648	£231,494	5

## Trustees

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Name	Role	Appointed
ANTHONY EDWARD MAY		
Anthony Michael Knowles		2021-09-01
BERNICE MARY JOHNSTON		2018-05-23
STEVEN TAYLOR		

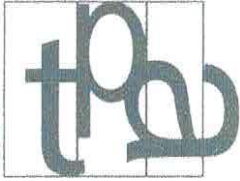
**THE PHOTOGRAPHIC ANGLE**

England & Wales - Charity number 1135750

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# Accounts

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## **The Photographic Angle**

**Annual Report  
For  
Year Ended 30 November 2024**

**Company Registration Number 07063537  
Charity Number 1135750 (England and Wales)**

# The Photographic Angle

Financial Statements

Year Ended 30 November 2024

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# The Photographic Angle

## Members of the Board and Professional Advisers

<b>Registered Charity Name</b>	The Photographic Angle
<b>Charity Number</b>	1135750 (England and Wales)
<b>Company Registration Number</b>	07063537
<b>Registered Office</b>	5 and 6 Fairfax Place Dartmouth Devon TQ6 9AD
<b>Trustees/Directors</b>	Mr A May Mr S Taylor Mrs B M Johnston Mr A M Knowles
<b>Chief Executive and Company Secretary</b>	Ms C John
<b>Independent Examiner</b>	Martin Hobbs BSc ACA Francis Clark LLP Chartered Accountants Sigma House Oak View Close Edginswell Park Torquay TQ2 7FF
<b>Bankers</b>	National Westminster Bank PLC 91 Fore Street Kingsbridge Devon

# The Photographic Angle

Trustees' Annual Report

Year Ended 30 November 2024

The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 30 November 2024.

## Reference and Administrative Details

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

## The Trustees/Directors

The trustees/directors who served at the charity during the period were as follows:

Mr Anthony May  
Mr Steven Taylor  
Mrs Bernice Johnston  
Mr Anthony Knowles

The trustees and the chief executive comprise the key management personnel of the charity.

**Legal Adviser:** Paul Russell LLB, FIRR V

## Structure, Governance and Management

- a. **Constitution.**  
The charity (Number 1135750) is a company limited by guarantee (Number 07063537) incorporated on 2 November 2009 governed by its Articles of Association. It is led by a Board of Trustees, whose details are shown above.
- b. **Method of appointment or election of trustees.**  
The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association. New trustees are appointed to the Board of Trustees by invitation from a majority of the members of the existing Board. The appointment is followed by an induction process.
- c. **Organisational structure and decision-making.**  
The Board of Trustees is responsible for agreeing the strategic direction of the organisation, ratifying policy and ensuring compliance with internal governance and external regulations and legislation. The Board of Trustees meets every 2 months and more often whenever needed. Day-to-day management of the charity is delegated to its staff.
- d. **Succession.**  
The Board has a policy of considering succession, as it is aware of its obligation and need to recruit new trustees, and to seek diversity in the skills which new members can bring to the Board.
- e. **Staff.**  
The permanent staff of the charity bring with them a wealth of practical experience from their former positions in event management, logistics and creativity.

# The Photographic Angle

Trustees' Annual Report

Year Ended 30 November 2024

## Objectives and Activities

The objectives of the charity are:

- 1 *The advancement of education for the public benefit, in particular in the art and science of photography and its theory and practise, by:*
  - (a) *promoting, sustaining and increasing individual and collective knowledge and understanding of the specific areas of study, skills and expertise in the practise of the art of photography*
  - (b) *educating students of art and photography*
- 2 *The promotion of the arts for the public benefit by:*
  - (a) *promoting the art of photography and disseminating information about the art of photography to the public utilising the media, the internet*
  - (b) *encouraging the appreciation of a high standard of art from academics and associates of the art of photography*
  - (c) *providing or assisting the provision of exhibitions of photography freely accessible to the public*

It achieves these by:

- Providing or assisting the provision of exhibitions of photography freely accessible to all members of the public.
- In connection with each theme upon which exhibitions are based, arranging organized tours of the same and the provision of a catalogue relevant to each exhibition.
- Encouraging participation in theme-based photography through competitions organized on a bi-monthly basis by the charity. Entry to each competition is free to all. Participation is further encouraged by the provision of a small prize. The competition attracts visitors to the charity's website and encourages involvement with the charity's exhibitions.
- Promoting, sustaining and increasing individual and collective knowledge and understanding of the specific areas of study, skills and expertise in the practice of the art of photography by educating students of art and photography through the attendance of the charity's exhibitions.
- The promotion of the arts for the public benefit by promoting the art of photography and disseminating information to the public, utilising the media and the internet, and encouraging the appreciation of a high standard of art from academics and associates of the art of photography.
- Engaging with educational establishments in the furtherance of the study of photography.
- Engaging with relevant special interest groups such as local camera and photography clubs, to further engender interest and participation in photography for the public benefit, by encouraging attendance of the charity's photographic exhibitions.

# The Photographic Angle

## Trustees' Annual Report

Year Ended 30 November 2024

- Serving the public and making the advancement of education in the art and science of photography available to everyone regardless of their age, sex, ability or level of experience.
- Encouraging the public to engage in the medium of photography which traverses linguistic and cultural barriers, and which can be experienced and enjoyed by the public at all levels, from a beginner with simple equipment, to the consummate professional.
- Assisting in the provision of education and doing so, for example, by placing instructional and inspirational material at the charity's exhibitions, as well as videos and tutorials on the charity's website for public benefit.
- Promulgating communication between photographers by providing a platform for the exchange of views, ideas and experiences on the charity's website blog.
- Providing high quality photographic exhibitions in an environment where the content of the exhibitions can be enjoyed by the widest possible range of people with diversity as a core principle.
- To educate members of the public by increasing their knowledge and understanding of photography, and in doing so, to promote the highest standards of achievement in photography in order to encourage public appreciation in photography.
- To continue to raise the local, national and international profile of photography by organizing exhibitions and encouraging participation in those exhibitions through the charity's competition process.
- To grow our digital audience by increasing website usage, enlarging our mailing list and social media following, and to further encourage the public to visit the charity's exhibitions.
- Encouraging organized visits to the charity's exhibitions by school children of all ages and providing those visitors with an Education Pack where required. These Education Packs have been designed by the charity's Education Officer to improve the learning opportunity that attendance at the exhibition delivers to students.
- Through our exhibitions to transform the way adults, young people and children learn about the visual art of photography and through the visual art of photography.
- To present a consistently excellent and diverse programme of exhibitions and displays of photographic work, and to contribute to the cultural heritage of the future, through the stewardship of our archive.

### Achievements and Performance

The charity's activities have continued to grow, and visitor numbers are gradually increasing at its exhibitions, and we anticipate continued growth in the future. The charity has added some new exhibition properties to its existing portfolio during this financial year and is confident that new properties will be added to the portfolio in the coming months. During the financial year there was an educational visit by a group of students to the Swansea exhibition. The Photographic Angle has also recently adapted its written exhibition materials for the Swansea exhibition to make them available in both the English and Welsh languages.

The charity also provides 'Snapshot Forms' at its exhibitions for visitors to provide feedback and comments on their visit. Each form is reviewed by staff and, where feasible, all suggestions are implemented.

## The Photographic Angle

Trustees' Annual Report

Year Ended 30 November 2024

Some of the fantastic feedback the charity has received includes:

*'It's good. I took photos on my phone (inspirational). I'm going to show my parents. What a great experience!'*  
From an autistic adult visitor to the Creativity exhibition, Bray House, Maidenhead

*'Thought provoking inspiration for an amateur photographer.'*  
Visitor to the Patterns exhibition, Green Park, Reading

*'Interesting, real photography, reflecting life in other cultures. Moving and emotive – and motivating!'*  
Visitor to the Capturing Culture exhibition, Fforestfach, Swansea

*'We loved seeing the different cultures and celebrations. It inspired both of us to start photography.'*  
Visitor to the Capturing Culture exhibition, Fforestfach, Swansea

*'Truly impressive venue and exhibition. Very helpful staff providing a wealth of interesting information.'*  
Visitor to the Viewpoint exhibition, Abbey Gardens, Reading

The charity also runs a regular photography competition with a modest prize which enables it to connect to a wider audience within the photographic community.

The Photographic Angle has been able to continue its links with The Royal Photographic Society regarding photographic projects which educate and promote awareness of the environment. This remains an important area. This initiative continues to generate a considerable level of publicity for the charity.

- Journals: Through its link with The Royal Photographic Society, the charity secures exposure about itself and its activities within The Royal Photographic Society Journal, which has a circulation in excess of 10,000 members.
- The charity continues to award its small environmental bursaries in association with The Royal Photographic Society. The 2025 bursary has once again seen an increase in the number of entrants to prior years. These bursaries also can lead to extra publicity as the winners of the bursaries often secure articles in leading publications.

### Public Benefit

The Board confirms that it continues to refer to the guidance contained in the Charity Commission's general guidance on public benefit, when reviewing the charity's aims and objectives in planning future activities, and strictly adheres to it.

Public benefit is defined within the charity's aims, namely the advancement of education for the public benefit, in particular, in the art and science of photography and its theory and practice.

The charity achieves this by making the photographic and educational material available to the public at large with no restriction whatsoever and completely free of charge.

# **The Photographic Angle**

Trustees' Annual Report

Year Ended 30 November 2024

## **Financial Review**

As at 30 November 2024 our balance sheet shows a total credit in funds of £177,940, after recording a deficit for the year of £95,511.

The charity has had a challenging financial year during a difficult economic climate and that is reflected in the deficit. The charity has endeavoured to make cost savings where possible to minimise the losses and help protect the charity's reserves for the future. The charity will continue to review its expenditure on an ongoing basis.

The charity is encouraged by recent new property referrals which are likely to complete in the coming weeks which will bring in new revenue and assist in further protecting the charity's reserves.

## **Plans for Future Periods**

At the time of filing the charity's annual accounts for the year to 30<sup>th</sup> November 2024, the charity is operating its full schedule of exhibition activities.

The charity intends to further increase and develop educational content on its website and to use this platform to continue to promote its forthcoming exhibitions and attract further visitors to its exhibitions.

The charity will continue to focus on digital media and networking websites to publicise its exhibitions to attract more visitors.

The charity continues to monitor its financial performance and has made some cost savings in several areas.

The charity continues to develop its working practices, by improving and regularly reviewing its policy documentation. The charity's trustees recognise the important of protecting all those who come in to contact with the charity.

# The Photographic Angle

Trustees' Annual Report

Year Ended 30 November 2024

## Trustees' Responsibilities Statement

The trustees (who are also the directors of The Photographic Angle for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

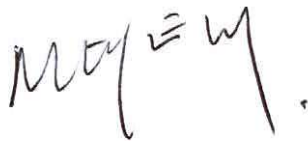
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies 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.

## Small Company Provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed on behalf of the directors/trustees

Anthony May  
Director/Trustee

A handwritten signature in black ink, appearing to read 'Anthony May', with a small flourish at the end.

# The Photographic Angle

Independent Examiner's Report to the Trustees of The Photographic Angle

Year Ended 30 November 2024

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 November 2024.

## Responsibilities and basis of report

As the charitable company's trustees (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").

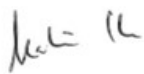
Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for the independent examination, I report in respect of my examination of the accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 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

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

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.



**Martin Hobbs BSc ACA**  
FRANCIS CLARK LLP  
Sigma House  
Oak View Close  
Edginswell Park  
Torquay  
TQ2 7FF

14 August 2025

## The Photographic Angle

Statement of Financial Activities (Incorporating the Income and Expenditure Account)

Year Ended 30 November 2024

	Note	General Unrestricted Funds 2024 £	General Unrestricted Funds 2023 £
<b>Income from:</b>			
Charitable activities		172,800	244,888
Donations		-	-
Other income		4,596	1,150
<b>Total income</b>		<u>177,396</u>	<u>204,433</u>
<b>Expenditure on:</b>			
Charitable activities	3	272,907	258,606
<b>Total expenditure</b>		<u>272,907</u>	<u>258,606</u>
<b>Net expenditure and movement in funds</b>		<b>(95,511)</b>	<b>(12,568)</b>
<b>Reconciliation of Funds</b>			
Funds brought forward		<u>273,451</u>	<u>286,019</u>
<b>Funds Carried Forward</b>		<u>177,940</u>	<u>273,451</u>

The notes on pages 12 to 15 form part of these financial statements.

# The Photographic Angle

## Balance Sheet

30 November 2024

	Note	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	7	1,834	3,665
<b>Current Assets</b>			
Debtors	8	25,244	14,870
Cash at bank and in hand		173,215	268,537
		<u>198,459</u>	<u>283,407</u>
<b>Liabilities</b>			
Creditors falling due within one year	9	(22,353)	(13,621)
<b>Net Current Assets (Liabilities)</b>		<u>176,106</u>	<u>269,786</u>
<b>Net Assets (Liabilities)</b>		<u>177,940</u>	<u>273,451</u>
General unrestricted funds		177,940	273,451
<b>Total Funds</b>		<u>177,940</u>	<u>273,451</u>

For the year in question, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

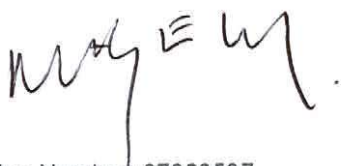
The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act 2006.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

These financial statements were approved by the Board and signed on its behalf on ..13 August 2025.....

Anthony May  
Director/Trustee



Company Registration Number: 07063537

The notes on pages 12 to 15 form part of these financial statements.

## The Photographic Angle

### Cash Flow Statement

Year Ended 30 November 2024

	Note	2024 £	2023 £
<b>Cash flows from operating activities:</b>			
Net cash from operating activities	11	<u>(95,322)</u>	<u>(16,452)</u>
<b>Cash flows from investing activities:</b>			
Purchase of plant and equipment		<u>-</u>	<u>(5,492)</u>
Net cash from investing activities		<u>-</u>	<u>(5,492)</u>
<b>Change in cash &amp; cash equivalents in the year</b>		<b>(95,322)</b>	<b>(21,944)</b>
Cash and cash equivalents at the beginning of the year		<u>268,537</u>	<u>290,481</u>
Cash and cash equivalents at the end of the year	12	<u>173,215</u>	<u>268,537</u>

The notes on pages 12 to 15 form part of these financial statements.

# The Photographic Angle

## Notes to the Financial Statements

Year Ended 30 November 2024

### 1. General information

The charity is a company limited by guarantee, incorporated in England and Wales.

The address of its registered office is:

5 and 6 Fairfax Place  
Dartmouth  
Devon  
TQ6 9AD

### 2. Accounting Policies

#### Basis of accounting and assessment of going concern

The financial statements have been prepared under the historical cost convention and are in accordance with 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) (effective January 2019) – (Charities SORP (FRS 102)) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

#### Income

Income is recognised when the charity is legally entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy.

#### Expenditure

Expenditure is recognised in the period to which it relates and where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

#### Financial instruments

The charity only has financial assets and 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.

#### Fixed assets

All fixed assets are initially recorded at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - over 3 years straight line.

#### Debtors

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

# The Photographic Angle

## Notes to the Financial Statements

Year Ended 30 November 2024

### Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less.

### Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

### Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

### 3. Expenditure

	2024 £	2023 £
Charitable activities:		
Exhibition costs	107,464	97,731
Staff costs	75,950	68,112
Establishment costs	63,880	70,834
Other costs	19,207	15,871
Governance costs: accountancy fees	6,406	6,058
	<u>272,907</u>	<u>258,606</u>

Included in expenditure on charitable activities is an amount of £4,666 (2023 - £3,666) paid to the Royal Photographic Society in respect of bursaries.

### 4. Net income and movement in funds

This is stated after charging:	2024 £	2023 £
Depreciation	1,831	2,097
Operating lease rentals	18,694	19,464
Independent examination fees	<u>4,450</u>	<u>4,250</u>

# The Photographic Angle

## Notes to the Financial Statements

Year Ended 30 November 2024

### 5. Staff Costs and Emoluments

Total staff costs were as follows:

	2024 £	2023 £
Wages and salaries	72,905	65,855
Social security costs	1,397	518
Pension costs	1,648	1,739
	<u>75,950</u>	<u>68,112</u>

#### Particulars of employees:

The average number of employees during the year was as follows:

	2024 No	2023 No
Number of administrative staff	1	1
Number of management staff	2	2
	<u>3</u>	<u>3</u>

None of these employees was full-time (2023 - none).

No employee received remuneration of more than £60,000 during the year (2023 - none).

The total remuneration of key management personnel during the year was £56,787 (2023 - £44,468).

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity and no expenses have been reimbursed to trustees.

### 6. Related party transactions

There were no related party transactions during the year.

### 7. Tangible Fixed Assets

	Equipment £
<b>Cost</b>	
At 1 December 2023	17,240
Additions	-
Disposals	-
<b>At 30 November 2024</b>	<u>17,240</u>
<b>Depreciation</b>	
At 1 December 2023	13,575
Charge for the year	1,831
Eliminated on disposal	-
<b>At 30 November 2024</b>	<u>15,406</u>
<b>Net Book Value</b>	
At 30 November 2023	<u>1,834</u>
At 30 November 2024	<u>3,665</u>

# The Photographic Angle

## Notes to the Financial Statements

Year Ended 30 November 2024

### 8. Debtors

	2024 £	2023 £
Other debtors	21,478	9,985
Prepayments	3,766	4,885
	<u>25,244</u>	<u>14,870</u>

### 9. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	15,191	6,179
PAYE and social security	-	804
Other creditors	1,244	643
Accruals and deferred income	5,918	5,995
	<u>22,353</u>	<u>13,621</u>

### 10. Financial commitments

The total amount of financial commitments not included in the balance sheet is £9,734 (2023 - £10,031) in respect of operating leases.

### 11. Reconciliation of net income to net cash flow from operating activities

	2024 £	2023 £
Net (expenditure) / income for the year	(95,511)	(12,568)
Depreciation charges	1,831	2,097
(Increase) in debtors	(10,374)	(8,132)
Increase in creditors	8,732	2,151
<b>Net cash provided by operating activities</b>	<u>(95,322)</u>	<u>(16,452)</u>

### 12. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash at bank and in hand	<u>173,215</u>	<u>268,537</u>

# The Photographic Angle

## Detailed Statement of Financial Activities

Year Ended 30 November 2024

	2024 £	2023 £
<b>Income</b>		
Income from charitable activities	172,800	244,888
Donations	-	-
Bank interest received	4,596	1,150
	<u>177,396</u>	<u>246,038</u>
<b>Expenditure</b>		
Exhibition costs	107,464	97,731
Staff costs:		
Wages and salaries	72,905	66,373
Employer's NIC	1,397	-
Staff pension	1,648	1,739
	<u>75,950</u>	<u>68,112</u>
Establishment costs:		
Rent	18,694	19,464
Light and heat	912	404
Repairs and maintenance	5,456	5,626
Business rates	32,559	39,169
Insurance	4,428	4,074
	<u>62,049</u>	<u>68,737</u>
Other costs:		
Professional - legal and consultancy fees	65	159
Office expenses - telephone	3,961	3,951
Depreciation	1,831	2,097
Advertising	1,693	505
Travel and subsistence	427	19
Charitable expenditure	4,716	3,666
Miscellaneous expenses	3,365	2,770
Office costs	315	325
Printing and stationery	1,282	593
Internet costs	3,383	3,883
	<u>21,038</u>	<u>17,968</u>
Governance costs:		
Accountancy fees	6,406	6,058
Bad debts written off	-	-
	<u>6,406</u>	<u>6,058</u>
<b>Total Expenditure</b>	<u>272,907</u>	<u>258,606</u>
<b>Net expenditure for the year</b>	<u>(95,511)</u>	<u>(12,568)</u>

This page does not form part of the statutory financial statements which are the subject of the independent examiner's report on page 8.

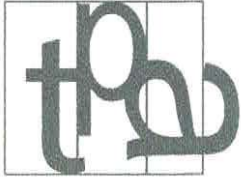
**THE PHOTOGRAPHIC ANGLE**

England & Wales - Charity number 1135750

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# Accounts

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**The Photographic Angle**

**Annual Report  
For**

**Year Ended 30 November 2023**

**Company Registration Number 07063537  
Charity Number 1135750 (England and Wales)**

# The Photographic Angle

## Financial Statements

Year Ended 30 November 2023

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# The Photographic Angle

## Members of the Board and Professional Advisers

<b>Registered Charity Name</b>	The Photographic Angle
<b>Charity Number</b>	1135750 (England and Wales)
<b>Company Registration Number</b>	07063537
<b>Registered Office</b>	5 and 6 Fairfax Place Dartmouth Devon TQ6 9AD
<b>Trustees/Directors</b>	Mr A Carter (resigned 24 January 2023) Mr A May Mr S Taylor Mrs B M Johnston Mr A M Knowles
<b>Chief Executive and Company Secretary</b>	Ms C John
<b>Independent Examiner</b>	Martin Hobbs BSc ACA Francis Clark LLP Chartered Accountants Sigma House Oak View Close Edginswell Park Torquay TQ2 7FF
<b>Bankers</b>	National Westminster Bank PLC 91 Fore Street Kingsbridge Devon

# The Photographic Angle

Trustees' Annual Report

Year Ended 30 November 2023

The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 30 November 2023.

## Reference and Administrative Details

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

## The Trustees/Directors

The trustees/directors who served at the charity during the period were as follows:

Mr Andrew Carter BIPP, SWPP (resigned 24 January 2023)

Mr Anthony May

Mr Steven Taylor

Mrs Bernice Johnston

Mr Anthony Knowles

The trustees and the chief executive comprise the key management personnel of the charity.

**Legal Adviser:** Paul Russell LLB, FIRR V

## Structure, Governance and Management

a. **Constitution.**

The charity (Number 1135750) is a company limited by guarantee (Number 07063537) incorporated on 2 November 2009 governed by its Articles of Association. It is led by a Board of Trustees, whose details are shown above.

b. **Method of appointment or election of trustees.**

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association. New trustees are appointed to the Board of Trustees by invitation from a majority of the members of the existing Board. The appointment is followed by an induction process.

c. **Organisational structure and decision-making.**

The Board of Trustees is responsible for agreeing the strategic direction of the organisation, ratifying policy and ensuring compliance with internal governance and external regulations and legislation. The Board of Trustees meets every 2 months and more often whenever needed. Day-to-day management of the charity is delegated to its staff.

d. **Succession.**

The Board has a policy of considering succession, as it is aware of its obligation and need to recruit new trustees, and to seek diversity in the skills which new members can bring to the Board.

e. **Staff.**

The permanent staff of the charity bring with them a wealth of practical experience from their former positions in event management, logistics and creativity.

# The Photographic Angle

Trustees' Annual Report

Year Ended 30 November 2023

## Objectives and Activities

The objectives of the charity are:

- 1 *The advancement of education for the public benefit, in particular in the art and science of photography and its theory and practise, by:*
  - (a) *promoting, sustaining and increasing individual and collective knowledge and understanding of the specific areas of study, skills and expertise in the practise of the art of photography*
  - (b) *educating students of art and photography*
- 2 *The promotion of the arts for the public benefit by:*
  - (a) *promoting the art of photography and disseminating information about the art of photography to the public utilising the media, the internet*
  - (b) *encouraging the appreciation of a high standard of art from academics and associates of the art of photography*
  - (c) *providing or assisting the provision of exhibitions of photography freely accessible to the public*

It achieves these by:

- Providing or assisting the provision of exhibitions of photography freely accessible to all members of the public.
- In connection with each theme upon which exhibitions are based, arranging organized tours of the same and the provision of a catalogue relevant to each exhibition.
- Encouraging participation in theme-based photography through competitions organized on a bi-monthly basis by the charity. Entry to each competition is free to all. Participation is further encouraged by the provision of a small prize. The competition attracts visitors to the charity's website and encourages involvement with the charity's exhibitions.
- Promoting, sustaining and increasing individual and collective knowledge and understanding of the specific areas of study, skills and expertise in the practice of the art of photography by educating students of art and photography through the attendance of the charity's exhibitions.
- The promotion of the arts for the public benefit by promoting the art of photography and disseminating information to the public, utilising the media and the internet, and encouraging the appreciation of a high standard of art from academics and associates of the art of photography.
- Engaging with educational establishments in the furtherance of the study of photography.
- Engaging with relevant special interest groups such as local camera and photography clubs, to further engender interest and participation in photography for the public benefit, by encouraging attendance of the charity's photographic exhibitions.

# The Photographic Angle

## Trustees' Annual Report

Year Ended 30 November 2023

- Serving the public and making the advancement of education in the art and science of photography available to everyone regardless of their age, sex, ability or level of experience.
- Encouraging the public to engage in the medium of photography which traverses linguistic and cultural barriers, and which can be experienced and enjoyed by the public at all levels, from a beginner with simple equipment, to the consummate professional.
- Assisting in the provision of education and doing so, for example, by placing instructional and inspirational material at the charity's exhibitions, as well as videos and tutorials on the charity's website for public benefit.
- Promulgating communication between photographers by providing a platform for the exchange of views, ideas and experiences on the charity's website blog.
- Providing high quality photographic exhibitions in an environment where the content of the exhibitions can be enjoyed by the widest possible range of people with diversity as a core principle.
- To educate members of the public by increasing their knowledge and understanding of photography, and in doing so, to promote the highest standards of achievement in photography in order to encourage public appreciation in photography.
- To continue to raise the local, national and international profile of photography by organizing exhibitions and encouraging participation in those exhibitions through the charity's competition process.
- To grow our digital audience by increasing website usage, enlarging our mailing list and social media following, and to further encourage the public to visit the charity's exhibitions.
- Encouraging organized visits to the charity's exhibitions by school children of all ages and providing those visitors with an Education Pack where required. These Education Packs have been designed by the charity's Education Officer to improve the learning opportunity that attendance at the exhibition delivers to students.
- Through our exhibitions to transform the way adults, young people and children learn about the visual art of photography and through the visual art of photography.
- To present a consistently excellent and diverse programme of exhibitions and displays of photographic work, and to contribute to the cultural heritage of the future, through the stewardship of our archive.

### **Achievements and Performance**

The charity's activities have continued to grow, and visitor numbers are gradually increasing at its exhibitions, and we anticipate continued growth in the future. The charity has recently added new exhibition properties to its existing portfolio, both of which are in new locations. The Photographic Angle was delighted to welcome a large group of young students to its first exhibition in Swansea recently and hopes to attract further students during the current financial year.

The Photographic Angle has been able to continue its links with The Royal Photographic Society regarding photographic projects which educate and promote awareness of the environment. This remains an important area. This initiative continues to generate a considerable level of publicity for the charity.

# The Photographic Angle

## Trustees' Annual Report

Year Ended 30 November 2023

- Journals: Through its link with The Royal Photographic Society, the charity secures exposure about itself and its activities within The Royal Photographic Society Journal, which has a circulation in excess of 10,000 members.
- The charity continues to award its small environmental bursaries in association with The Royal Photographic Society. The 2024 bursary has seen an increase in the number of entrants to prior years. These bursaries also can lead to extra publicity as the winners of the bursaries often secure articles in leading publications.

### Public Benefit

The Board confirms that it continues to refer to the guidance contained in the Charity Commission's general guidance on public benefit, when reviewing the charity's aims and objectives in planning future activities, and strictly adheres to it.

Public benefit is defined within the charity's aims, namely the advancement of education for the public benefit, in particular, in the art and science of photography and its theory and practice.

The charity achieves this by making the photographic and educational material available to the public at large with no restriction whatsoever and completely free of charge.

### Financial Review

As at 30 November 2023 our balance sheet shows a total credit in funds of £273,451.

### Plans for Future Periods

At the time of filing the charity's annual accounts for the year to 30<sup>th</sup> November 2023, the charity is operating its full schedule of exhibition activities.

The charity intends to further increase and develop educational content on its website and to use this platform to continue to promote its forthcoming exhibitions and attract further visitors to its exhibitions.

The charity will continue to focus on digital media and networking websites to publicise its exhibitions in order to attract more visitors.

The charity continues to develop its working practices, by improving and regularly reviewing its policy documentation. The charity's trustees recognise the important of protecting all those who come in to contact with the charity.

# The Photographic Angle

Trustees' Annual Report

Year Ended 30 November 2023

## Trustees' Responsibilities Statement

The trustees (who are also the directors of The Photographic Angle for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these financial statements, the trustees are required to:

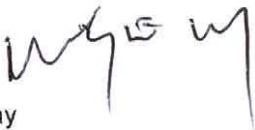
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

## Small Company Provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed on behalf of the directors/trustees on 23 August 2024.



Anthony May  
Director/Trustee

# The Photographic Angle

Independent Examiner's Report to the Trustees of The Photographic Angle

Year Ended 30 November 2023

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 November 2023.

## Responsibilities and basis of report

As the charitable company's trustees (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").

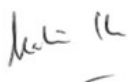
Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for the independent examination, I report in respect of my examination of the accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 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

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

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.



**Martin Hobbs BSc ACA**  
FRANCIS CLARK LLP  
Sigma House  
Oak View Close  
Edginswell Park  
Torquay  
TQ2 7FF

23 August 2024

## The Photographic Angle

Statement of Financial Activities (Incorporating the Income and Expenditure Account)

Year Ended 30 November 2023

	<b>General Unrestricted Funds 2023 £</b>	<b>General Unrestricted Funds 2022 £</b>
<b>Note</b>		
<b>Income from:</b>		
Charitable activities	<b>244,888</b>	179,140
Donations	-	25,293
Other income	<b>1,150</b>	-
<b>Total income</b>	<b>246,038</b>	<b>204,433</b>
<b>Expenditure on:</b>		
Charitable activities	<b>258,606</b>	228,837
<b>Total expenditure</b>	<b>258,606</b>	<b>228,837</b>
<b>Net expenditure and movement in funds</b>	<b>(12,568)</b>	<b>(24,404)</b>
<b>Reconciliation of Funds</b>		
Funds brought forward	<b>286,019</b>	310,423
<b>Funds Carried Forward</b>	<b>273,451</b>	<b>286,019</b>

The notes on pages 11 to 14 form part of these financial statements.

# The Photographic Angle

## Balance Sheet

30 November 2023

	Note	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible assets	7	3,665	270
<b>Current Assets</b>			
Debtors	8	14,870	6,738
Cash at bank and in hand		268,537	290,481
		<u>283,407</u>	<u>297,219</u>
<b>Liabilities</b>			
Creditors falling due within one year	9	(13,621)	(11,470)
<b>Net Current Assets (Liabilities)</b>		<u>269,786</u>	<u>285,749</u>
<b>Net Assets (Liabilities)</b>		<u>273,451</u>	<u>286,019</u>
General unrestricted funds		<u>273,451</u>	<u>286,019</u>
<b>Total Funds</b>		<u>273,451</u>	<u>286,019</u>

For the year in question, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

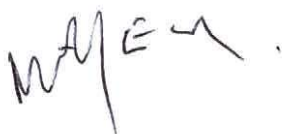
The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act 2006.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

These financial statements were approved by the Board and signed on its behalf on 23 August 2024.

Anthony May  
Director/Trustee



Company Registration Number: 07063537

The notes on pages 11 to 14 form part of these financial statements.

## The Photographic Angle

### Cash Flow Statement

Year Ended 30 November 2023

	Note	2023 £	2022 £
<b>Cash flows from operating activities:</b>			
<b>Net cash provided by (used in) operating activities</b>	11	<u>(16,452)</u>	<u>(58,546)</u>
<b>Cash flows from investing activities:</b>			
Purchase of plant and equipment	7	<u>(5,492)</u>	<u>-</u>
<b>Net cash provided by (used in) investing activities</b>		<u>(5,492)</u>	<u>-</u>
<b>Change in cash &amp; cash equivalents in the year</b>		<b>(21,944)</b>	<b>(58,546)</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<u>290,481</u>	<u>349,027</u>
<b>Cash and cash equivalents at the end of the year</b>	12	<u>268,537</u>	<u>290,481</u>

The notes on pages 11 to 14 form part of these financial statements.

# The Photographic Angle

## Notes to the Financial Statements

Year Ended 30 November 2023

### 1. General information

The charity is a company limited by guarantee, incorporated in England and Wales.

The address of its registered office is:

5 and 6 Fairfax Place  
Dartmouth  
Devon  
TQ6 9AD

### 2. Accounting Policies

#### Basis of accounting and assessment of going concern

The financial statements have been prepared under the historical cost convention and are in accordance with 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) (effective January 2019) – (Charities SORP (FRS 102)) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

#### Income

Income is recognised when the charity is legally entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy.

#### Expenditure

Expenditure is recognised in the period to which it relates and where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

#### Financial instruments

The charity only has financial assets and 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.

#### Fixed assets

All fixed assets are initially recorded at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - over 3 years straight line.

#### Debtors

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

# The Photographic Angle

## Notes to the Financial Statements

Year Ended 30 November 2023

### Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less.

### Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

### Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

### 3. Expenditure

	2023 £	2022 £
Charitable activities:		
Exhibition costs	97,731	90,080
Staff costs	68,112	62,192
Establishment costs	70,834	51,405
Other costs	15,871	15,192
Governance costs: accountancy fees and bad debts	6,058	9,968
	<u>258,606</u>	<u>228,837</u>

Included in expenditure on charitable activities is an amount of £3,666 (2022 - £3,666) paid to the Royal Photographic Society in respect of bursaries.

Included in governance costs is £nil (2022: £3,282), being the write off of an irrecoverable debtor.

### 4. Net income and movement in funds

This is stated after charging:

	2023 £	2022 £
Depreciation	2,097	506
Operating lease rentals	19,464	21,197
Independent examination fees	4,250	5,000

# The Photographic Angle

Notes to the Financial Statements

Year Ended 30 November 2023

## 5. Staff Costs and Emoluments

Total staff costs were as follows:

	2023	2022
	£	£
Wages and salaries	65,855	57,352
Social security costs	518	2,711
Pension costs	1,739	2,129
	<u>68,112</u>	<u>62,192</u>

Particulars of employees:

The average number of employees during the year was as follows:

	2023	2022
	No	No
Number of administrative staff	1	1
Number of management staff	2	2
	<u>3</u>	<u>3</u>

None of these employees was full-time (2022 - none).

No employee received remuneration of more than £60,000 during the year (2022 - none).

The total remuneration of key management personnel during the year was £49,468 (2022 - £41,770).

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity and no expenses have been reimbursed to trustees.

## 6. Related party transactions

There were no related party transactions during the year.

## 7. Tangible Fixed Assets

	Equipment
	£
<b>Cost</b>	
At 1 December 2022	60,228
Additions	5,492
Disposals	(48,480)
<b>At 30 November 2023</b>	<u>17,240</u>
<b>Depreciation</b>	
At 1 December 2022	59,958
Charge for the year	2,097
Eliminated on disposal	(48,480)
<b>At 30 November 2023</b>	<u>13,575</u>
<b>Net Book Value</b>	
<b>At 30 November 2023</b>	<u>3,665</u>
At 30 November 2022	<u>270</u>

# The Photographic Angle

## Notes to the Financial Statements

Year Ended 30 November 2023

### 8. Debtors

	2023 £	2022 £
Other debtors	9,985	2,456
Prepayments	4,885	4,282
	<u>14,870</u>	<u>6,738</u>

### 9. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	6,179	7,711
PAYE and social security	804	(556)
Other creditors	643	644
Accruals and deferred income	5,995	3,671
	<u>13,621</u>	<u>11,470</u>

### 10. Financial commitments

The total amount of financial commitments not included in the balance sheet is £10,031 (2022 - £9,859) in respect of operating leases.

### 11. Reconciliation of net income to net cash flow from operating activities

	2023 £	2022 £
Net (expenditure) / income for the year	(12,568)	(24,404)
Depreciation charges	2,097	506
(Increase) decrease in debtors	(8,132)	107
Increase (decrease) in creditors	2,151	(34,755)
<b>Net cash provided by operating activities</b>	<u>(16,452)</u>	<u>(58,546)</u>

### 12. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash at bank and in hand	<u>268,537</u>	<u>290,481</u>

# The Photographic Angle

## Detailed Statement of Financial Activities

Year Ended 30 November 2023

	2023 £	2022 £
<b>Income</b>		
Income from charitable activities	244,888	179,140
Donations	-	25,293
Bank interest received	1,150	-
	<u>246,038</u>	<u>204,433</u>
<b>Expenditure</b>		
Exhibition costs	97,731	90,080
Staff costs:		
Wages and salaries	66,373	57,352
Employer's NIC	-	2,711
Staff pension	1,739	2,129
	<u>68,112</u>	<u>62,192</u>
Establishment costs:		
Rent	19,464	21,197
Light and heat	404	1,742
Repairs and maintenance	5,626	4,998
Business rates	39,169	19,271
Insurance	4,074	4,197
	<u>68,737</u>	<u>51,405</u>
Other costs:		
Professional - legal and consultancy fees	159	230
Office expenses - telephone	3,951	3,705
Depreciation	2,097	506
Advertising	505	222
Travel and subsistence	19	14
Charitable expenditure	3,666	3,666
Miscellaneous expenses	2,770	2,578
Office costs	325	350
Printing and stationery	593	654
Internet costs	3,883	3,279
	<u>17,968</u>	<u>15,204</u>
Governance costs:		
Accountancy fees	6,058	6,686
Bad debts written off	-	3,282
	<u>6,058</u>	<u>9,968</u>
<b>Total Expenditure</b>	<u>258,606</u>	<u>228,837</u>
<b>Net expenditure for the year</b>	<u>(12,568)</u>	<u>(24,404)</u>

This page does not form part of the statutory financial statements which are the subject of the independent examiner's report on page 7.

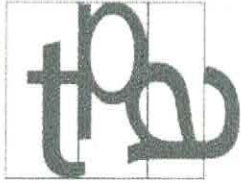
**THE PHOTOGRAPHIC ANGLE**

England & Wales - Charity number 1135750

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# Accounts

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## **The Photographic Angle**

**Annual Report  
For  
Year Ended 30 November 2022**

**Company Registration Number 07063537  
Charity Number 1135750 (England and Wales)**

# The Photographic Angle

Financial Statements

Year Ended 30 November 2022

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# The Photographic Angle

## Members of the Board and Professional Advisers

<b>Registered Charity Name</b>	The Photographic Angle
<b>Charity Number</b>	1135750 (England and Wales)
<b>Company Registration Number</b>	07063537
<b>Registered Office</b>	5 and 6 Fairfax Place Dartmouth Devon TQ6 9AD
<b>Trustees/Directors</b>	Mr A Carter (resigned 24 January 2023) Mr A May Mr S Taylor Mrs B M Johnston Mr A M Knowles
<b>Chief Executive and Company Secretary</b>	Ms C John
<b>Independent Examiner</b>	Martin Hobbs BSc ACA Francis Clark LLP Chartered Accountants Sigma House Oak View Close Edjinswell Park Torquay TQ2 7FF
<b>Bankers</b>	National Westminster Bank PLC 91 Fore Street Kingsbridge Devon

# The Photographic Angle

## Trustees' Annual Report

Year Ended 30 November 2022

The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 30 November 2022.

### Reference and Administrative Details

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

### The Trustees/Directors

The trustees/directors who served at the charity during the period were as follows:

Mr Andrew Carter BIPP, SWPP (resigned 24 January 2023)

Mr Anthony May

Mr Steven Taylor

Mrs Bernice Johnston

Mr Anthony Knowles

The trustees and the chief executive comprise the key management personnel of the charity.

**Legal Adviser:** Paul Russell LLB, FIRRV

### Structure, Governance and Management

a. **Constitution.**

The charity (Number 1135750) is a company limited by guarantee (Number 07063537) incorporated on 2 November 2009 governed by its Articles of Association. It is led by a Board of Trustees, whose details are shown above.

b. **Method of appointment or election of trustees.**

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association. New trustees are appointed to the Board of Trustees by invitation from a majority of the members of the existing Board. The appointment is followed by an induction process.

c. **Organisational structure and decision-making.**

The Board of Trustees is responsible for agreeing the strategic direction of the organisation, ratifying policy and ensuring compliance with internal governance and external regulations and legislation. The Board of Trustees meets every 2 months and more often whenever needed. Day-to-day management of the charity is delegated to its staff.

d. **Succession.**

The Board has a policy of considering succession, as it is aware of its obligation and need to recruit new trustees, and to seek diversity in the skills which new members can bring to the Board.

e. **Staff.**

The permanent staff of the charity bring with them a wealth of practical experience from their former positions in event management, logistics and creativity.

# The Photographic Angle

Trustees' Annual Report

Year Ended 30 November 2022

## Objectives and Activities

The objects of the charity are:

- 1 *The advancement of education for the public benefit, in particular in the art and science of photography and its theory and practise, by:*
  - (a) *promoting, sustaining and increasing individual and collective knowledge and understanding of the specific areas of study, skills and expertise in the practise of the art of photography*
  - (b) *educating students of art and photography*
- 2 *The promotion of the arts for the public benefit by:*
  - (a) *promoting the art of photography and disseminating information about the art of photography to the public utilising the media, the internet*
  - (b) *encouraging the appreciation of a high standard of art from academics and associates of the art of photography*
  - (c) *providing or assisting the provision of exhibitions of photography freely accessible to the public*

It achieves these by:

- Providing or assisting the provision of exhibitions of photography freely accessible to all members of the public.
- In connection with each theme upon which exhibitions are based, arranging organized tours of the same and the provision of a catalogue relevant to each exhibition.
- Encouraging participation in theme-based photography through competitions organized on a bi-monthly basis by the charity. Entry to each competition is free to all. Participation is further encouraged by the provision of a small prize. The competition attracts visitors to the charity's website and encourages involvement with the charity's exhibitions.
- Promoting, sustaining and increasing individual and collective knowledge and understanding of the specific areas of study, skills and expertise in the practice of the art of photography by educating students of art and photography through the attendance of the charity's exhibitions.
- The promotion of the arts for the public benefit by promoting the art of photography and disseminating information to the public, utilising the media and the internet, and encouraging the appreciation of a high standard of art from academics and associates of the art of photography.
- Engaging with educational establishments in the furtherance of the study of photography.
- Engaging with relevant special interest groups such as local camera and photography clubs, to further engender interest and participation in photography for the public benefit, by encouraging attendance of the charity's photographic exhibitions.

# The Photographic Angle

## Trustees' Annual Report

Year Ended 30 November 2022

- Serving the public and making the advancement of education in the art and science of photography available to everyone regardless of their age, sex, ability or level of experience.
- Encouraging the public to engage in the medium of photography which traverses linguistic and cultural barriers, and which can be experienced and enjoyed by the public at all levels, from a beginner with simple equipment, to the consummate professional.
- Assisting in the provision of education and doing so, for example, by placing instructional and inspirational material at the charity's exhibitions, as well as videos and tutorials on the charity's website for public benefit.
- Promulgating communication between photographers by providing a platform for the exchange of views, ideas and experiences on the charity's website blog.
- Providing high quality photographic exhibitions in an environment where the content of the exhibitions can be enjoyed by the widest possible range of people with diversity as a core principle.
- To educate members of the public by increasing their knowledge and understanding of photography, and in doing so, to promote the highest standards of achievement in photography in order to encourage public appreciation in photography.
- To continue to raise the local, national and international profile of photography by organizing exhibitions and encouraging participation in those exhibitions through the charity's competition process.
- To grow our digital audience by increasing website usage, enlarging our mailing list and social media following, and to further encourage the public to visit the charity's exhibitions.
- Encouraging organized visits to the charity's exhibitions by school children of all ages and providing those visitors with an Education Pack where required. These Education Packs have been designed by the charity's Education Officer to improve the learning opportunity that attendance at the exhibition delivers to students.
- Through our exhibitions to transform the way adults, young people and children learn about the visual art of photography and through the visual art of photography.
- To present a consistently excellent and diverse programme of exhibitions and displays of photographic work, and to contribute to the cultural heritage of the future, through the stewardship of our archive.

### **Achievements and Performance**

The charity's activities returned to normal during the financial year following disruption caused by the Covid-19 pandemic. Public confidence has continued to grow, and visitor numbers are gradually increasing at its exhibitions, and we anticipate continued growth in the future.

The Photographic Angle has been able to continue its links with The Royal Photographic Society regarding photographic projects which educate and promote awareness of the environment. This remains an important area. This initiative continues to generate a considerable level of publicity for the charity.

# **The Photographic Angle**

## Trustees' Annual Report

Year Ended 30 November 2022

- Journals: Through its link with The Royal Photographic Society, the charity secures exposure about itself and its activities within The Royal Photographic Society Journal, which has a circulation in excess of 10,000 members.
- The charity continues to award its small environmental bursaries in association with The Royal Photographic Society. The 2022 bursary received several good quality entrants. These also can lead to extra publicity as the winners of the bursaries often secure articles in leading publications.

### **Public Benefit**

The Board confirms that it continues to refer to the guidance contained in the Charity Commission's general guidance on public benefit, when reviewing the charity's aims and objectives in planning future activities, and strictly adheres to it.

Public benefit is defined within the charity's aims, namely the advancement of education for the public benefit, in particular, in the art and science of photography and its theory and practice.

The charity achieves this by making the photographic and educational material available to the public at large with no restriction whatsoever and completely free of charge.

### **Financial Review**

As at 30 November 2022 our balance sheet shows a total credit in funds of £286,019.

### **Plans for Future Periods**

At the time of filing the charity's annual accounts for the year to 30<sup>th</sup> November 2022, the charity is operating its full schedule of exhibition activities.

The charity intends to further increase and develop educational content on its website and to use this platform to continue to promote its forthcoming exhibitions and attract further visitors to its exhibitions.

The charity will continue to focus on digital media and networking websites to publicise its exhibitions in order to attract more visitors.

The charity continues to develop its working practices, by improving and regularly reviewing its policy documentation. The charity's trustees recognise the important of protecting all those who come in to contact with the charity.

# The Photographic Angle

Trustees' Annual Report

Year Ended 30 November 2022

## Trustees' Responsibilities Statement

The trustees (who are also the directors of The Photographic Angle for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

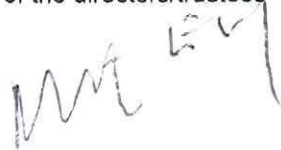
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies 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.

## Small Company Provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed on behalf of the directors/trustees

Anthony May  
Director/Trustee



# **The Photographic Angle**

## **Independent Examiner's Report to the Trustees of The Photographic Angle**

**Year Ended 30 November 2022**

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 November 2022.

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

As the charitable company's trustees (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 the independent examination, I report in respect of my examination of the 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**

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

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.

**Martin Hobbs BSc ACA**  
FRANCIS CLARK LLP  
Sigma House  
Oak View Close  
Edginswell Park  
Torquay  
TQ2 7FF

## The Photographic Angle

Statement of Financial Activities (Incorporating the Income and Expenditure Account)

Year Ended 30 November 2022

	<b>General Unrestricted Funds 2022 £</b>	<b>General Unrestricted Funds 2021 £</b>
	<b>Note</b>	
<b>Income from:</b>		
Charitable activities	179,140	331,078
Donations	25,293	-
Other income – CJRS grants	-	48,996
<b>Total income</b>	<b>204,433</b>	<b>380,074</b>
<b>Expenditure on:</b>		
Charitable activities	3 228,837	301,145
<b>Total expenditure</b>	<b>228,837</b>	<b>301,145</b>
<b>Net income / (expenditure) and net movement in funds</b>	<b>(24,404)</b>	<b>78,929</b>
<b>Reconciliation of Funds</b>		
Funds brought forward	310,423	231,494
<b>Funds Carried Forward</b>	<b>286,019</b>	<b>310,423</b>

The notes on pages 11 to 14 form part of these financial statements.

# The Photographic Angle

## Balance Sheet

30 November 2022

	Note	2022 £	2021 £
<b>Fixed Assets</b>			
Tangible assets	7	270	776
<b>Current Assets</b>			
Debtors	8	6,738	6,845
Cash at bank and in hand		290,481	349,027
		<u>297,219</u>	<u>355,872</u>
<b>Liabilities</b>			
Creditors falling due within one year	9	(11,470)	(46,225)
<b>Net Current Assets (Liabilities)</b>		<u>285,749</u>	<u>309,647</u>
<b>Net Assets (Liabilities)</b>		<u>286,019</u>	<u>310,423</u>
General unrestricted funds		286,019	310,423
<b>Total Funds</b>		<u>286,019</u>	<u>310,423</u>

For the year in question, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

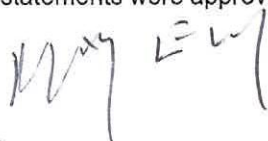
The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act 2006.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

These financial statements were approved by the Board and signed on its behalf on .....

Anthony May  
Director/Trustee



Company Registration Number: 07063537

The notes on pages 11 to 14 form part of these financial statements.

## The Photographic Angle

### Cash Flow Statement

Year Ended 30 November 2022

	Note	2022 £	2021 £
<b>Cash flows from operating activities:</b>			
<b>Net cash provided by (used in) operating activities</b>	10	<u>(58,546)</u>	<u>79,256</u>
<b>Cash flows from investing activities:</b>			
Purchase of plant and equipment	7	<u>-</u>	<u>(800)</u>
<b>Net cash provided by (used in) investing activities</b>		<u>-</u>	<u>(800)</u>
<b>Change in cash &amp; cash equivalents in the year</b>		<b>(58,546)</b>	78,456
<b>Cash and cash equivalents at the beginning of the year</b>		<b>349,027</b>	270,571
<b>Cash and cash equivalents at the end of the year</b>	11	<b><u>290,481</u></b>	<b><u>349,027</u></b>

The notes on pages 11 to 14 form part of these financial statements.

# The Photographic Angle

## Notes to the Financial Statements

Year Ended 30 November 2022

### 1. General information

The charity is a company limited by guarantee, incorporated in England and Wales.

The address of its registered office is:

5 and 6 Fairfax Place  
Dartmouth  
Devon  
TQ6 9AD

### 2. Accounting Policies

#### Basis of accounting and assessment of going concern

The financial statements have been prepared under the historical cost convention and are in accordance with 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) (effective January 2019) – (Charities SORP (FRS 102)) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

#### Income

Income is recognised when the charity is legally entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy. Income is the amount derived from the provision of services, and stated after trade discounts, other sales taxes and net of VAT.

#### Expenditure

Expenditure is recognised in the period to which it relates and where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

#### Financial instruments

The charity only has financial assets and 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.

#### Fixed assets

All fixed assets are initially recorded at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - over 3 years straight line.

#### Debtors

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

#### Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less.

# The Photographic Angle

## Notes to the Financial Statements

Year Ended 30 November 2022

### Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide

### Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

### 3. Expenditure

	2022	2021
	£	£
Charitable activities:		
Exhibition costs	90,080	78,970
Staff costs	62,192	132,521
Establishment costs	51,405	81,999
Other costs	15,192	18,049
Governance costs: accountancy fees and bad debts	9,968	(10,394)
	<u>228,837</u>	<u>301,145</u>

Included in expenditure on charitable activities is an amount of £3,666 (2021 - £3,666) paid to the Royal Photographic Society in respect of bursaries.

Included in governance costs is £3,282 (2021: £nil), being the write off of an irrecoverable debtor.

### 4. Net income and movement in funds

This is stated after charging:

	2022	2021
	£	£
Depreciation	506	737
Operating lease rentals	21,197	21,431
Independent examination fees	<u>5,000</u>	<u>5,000</u>

# The Photographic Angle

## Notes to the Financial Statements

Year Ended 30 November 2022

### 5. Staff Costs and Emoluments

Total staff costs were as follows:

	2022 £	2021 £
Wages and salaries	57,352	123,911
Social security costs	2,711	6,430
Pension costs	2,129	2,180
	<u>62,192</u>	<u>132,521</u>

#### Particulars of employees:

The average number of employees during the year was as follows:

	2022 No	2021 No
Number of administrative staff	1	3
Number of management staff	2	2
	<u>3</u>	<u>5</u>

None of these employees was full-time (2021- one).

No employee received remuneration of more than £60,000 during the year (2021 - none).

The total remuneration of key management personnel during the year was £41,770 (2021 - £61,018).

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity and no expenses have been reimbursed to trustees.

### 6. Related party transactions

There were no related party transactions during the year.

### 7. Tangible Fixed Assets

	Equipment £
<b>Cost</b>	
At 1 December 2021	60,228
Additions	-
Disposals	-
<b>At 30 November 2022</b>	<u>60,228</u>
<b>Depreciation</b>	
At 1 December 2021	59,452
Charge for the year	506
Eliminated on disposal	-
<b>At 30 November 2022</b>	<u>59,958</u>
<b>Net Book Value</b>	
<b>At 30 November 2022</b>	<u>270</u>
At 30 November 2021	<u>776</u>

# The Photographic Angle

## Notes to the Financial Statements

Year Ended 30 November 2022

### 8. Debtors

	2022 £	2021 £
Other debtors	2,456	2,362
Prepayments	4,282	4,483
	<u>6,738</u>	<u>6,845</u>

### 9. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	7,711	11,422
PAYE and social security	(556)	2,007
Other creditors	644	3,120
Accruals and deferred income	3,671	29,676
	<u>11,470</u>	<u>46,225</u>

### 9. Financial commitments

The total amount of financial commitments not included in the balance sheet is £9,859 (2021 - £9,741) in respect of operating leases.

### 10. Reconciliation of net income to net cash flow from operating activities

	2022 £	2021 £
Net income for the year	(24,404)	78,929
Depreciation charges	506	737
Decrease (increase) in debtors	107	24,457
(Decrease) in creditors	(34,755)	(24,867)
<b>Net cash provided by operating activities</b>	<u>(58,546)</u>	<u>79,256</u>

### 11. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash at bank and in hand	<u>290,481</u>	<u>349,027</u>

# The Photographic Angle

## Detailed Statement of Financial Activities

Year Ended 30 November 2022

	2022 £	2021 £
<b>Income</b>		
Income from charitable activities	179,140	331,078
Donations	25,293	-
CJRS income	-	48,996
	<u>204,433</u>	<u>380,074</u>
<b>Expenditure</b>		
Exhibition costs	90,080	78,970
Staff costs:		
Wages and salaries	57,352	123,911
Employer's NIC	2,711	6,430
Staff pension	2,129	2,180
	<u>62,192</u>	<u>132,521</u>
Establishment costs:		
Rent	21,197	21,431
Light and heat	1,742	1,850
Repairs and maintenance	4,998	3,361
Business rates	19,271	50,985
Insurance	4,197	4,372
	<u>51,405</u>	<u>81,999</u>
Other costs:		
Professional - legal and consultancy fees	230	603
Office expenses - telephone	3,705	3,838
Depreciation	506	737
Advertising	222	80
Travel and subsistence	14	644
Charitable expenditure	3,666	3,666
Miscellaneous expenses	2,578	2,562
Office costs	350	150
Printing and stationery	654	1,735
Internet costs	3,279	4,034
	<u>15,204</u>	<u>18,049</u>
Governance costs:		
Accountancy fees	6,686	9,342
Bad debts written off	3,282	(19,736)
	<u>9,968</u>	<u>(10,394)</u>
<b>Total Expenditure</b>	<u>228,837</u>	<u>301,145</u>
<b>Net Income for the Year</b>	<u>(24,404)</u>	<u>78,929</u>

This page does not form part of the statutory financial statements which are the subject of the independent examiner's report on page 7.

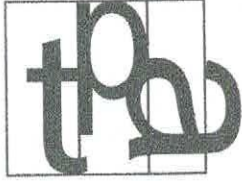
**THE PHOTOGRAPHIC ANGLE**

England & Wales - Charity number 1135750

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# Accounts

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## **The Photographic Angle**

**Annual Report  
For  
Year Ended 30 November 2021**

**Company Registration Number 07063537  
Charity Number 1135750 (England and Wales)**

# The Photographic Angle

Financial Statements

Year Ended 30 November 2021

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# The Photographic Angle

## Members of the Board and Professional Advisers

<b>Registered Charity Name</b>	The Photographic Angle
<b>Charity Number</b>	1135750 (England and Wales)
<b>Company Registration Number</b>	07063537
<b>Registered Office</b>	5 and 6 Fairfax Place Dartmouth Devon TQ6 9AD
<b>Trustees/Directors</b>	Mr A Carter Mr A May Mr S Taylor Mr N Millard (deceased 19 April 2021) Mrs B M Johnston Mr A M Knowles (appointed 1 September 2021)
<b>Chief Executive and Company Secretary</b>	Ms C John
<b>Independent Examiner</b>	Martin Hobbs BSc ACA Francis Clark LLP Chartered Accountants Sigma House Oak View Close Edginswell Park Torquay TQ2 7FF
<b>Bankers</b>	National Westminster Bank PLC 91 Fore Street Kingsbridge Devon

# The Photographic Angle

## Trustees' Annual Report

Year Ended 30 November 2021

The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 30 November 2021.

### Reference and Administrative Details

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

### The Trustees/Directors

The trustees/directors who served at the charity during the period were as follows:

Mr Andrew Carter BIPP, SWPP  
Mr Anthony May  
Mr Steven Taylor  
Mr Nicholas Millard (deceased 19 April 2021)  
Mrs Bernice Johnston  
Mr Anthony Knowles

The trustees and the chief executive comprise the key management personnel of the charity.

**Legal Adviser:** Paul Russell LLB, FIRR

### Structure, Governance and Management

- a. **Constitution.**  
The charity (Number 1135750) is a company limited by guarantee (Number 07063537) incorporated on 2 November 2009 governed by its Articles of Association. It is led by a Board of Trustees, whose details are shown above.
- b. **Method of appointment or election of trustees.**  
The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association. New trustees are appointed to the Board of Trustees by invitation from a majority of the members of the existing Board. The appointment is followed by an induction process.
- c. **Organisational structure and decision-making.**  
The Board of Trustees is responsible for agreeing the strategic direction of the organisation, ratifying policy and ensuring compliance with internal governance and external regulations and legislation. The Board of Trustees meets every 2 months and more often whenever needed. Day-to-day management of the charity is delegated to its full-time staff.
- d. **Succession.**  
The Board has a policy of considering succession, as it is aware of its obligation and need to recruit new trustees, and to seek diversity in the skills which new members can bring to the Board.
- e. **Staff.**  
The permanent staff of the charity bring with them a wealth of practical experience from their former positions in event management, logistics and creativity.

# The Photographic Angle

Trustees' Annual Report

Year Ended 30 November 2021

## Objectives and Activities

The objects of the charity are:

- 1 *The advancement of education for the public benefit, in particular in the art and science of photography and its theory and practise, by:*
  - (a) *promoting, sustaining and increasing individual and collective knowledge and understanding of the specific areas of study, skills and expertise in the practise of the art of photography*
  - (b) *educating students of art and photography*
  
- 2 *The promotion of the arts for the public benefit by:*
  - (a) *promoting the art of photography and disseminating information about the art of photography to the public utilising the media, the internet*
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  - (c) *providing or assisting the provision of exhibitions of photography freely accessible to the public*

It achieves these by:

- Providing or assisting the provision of exhibitions of photography freely accessible to all members of the public.
- In connection with each theme upon which exhibitions are based, arranging organized tours of the same and the provision of a catalogue relevant to each exhibition.
- Encouraging participation in theme-based photography through competitions organized on a bi-monthly basis by the charity. Entry to each competition is free to all. Participation is further encouraged by the provision of a small prize. The competition attracts visitors to the charity's website and encourages involvement with the charity's exhibitions.
- Promoting, sustaining and increasing individual and collective knowledge and understanding of the specific areas of study, skills and expertise in the practice of the art of photography by educating students of art and photography through the attendance of the charity's exhibitions.
- The promotion of the arts for the public benefit by promoting the art of photography and disseminating information to the public, utilising the media and the internet, and encouraging the appreciation of a high standard of art from academics and associates of the art of photography.
- Engaging with educational establishments in the furtherance of the study of photography.
- Engaging with relevant special interest groups such as local camera and photography clubs, to further engender interest and participation in photography for the public benefit, by encouraging attendance of the charity's photographic exhibitions.
- Serving the public and making the advancement of education in the art and science of photography available to everyone regardless of their age, sex, ability or level of experience.

# The Photographic Angle

## Trustees' Annual Report

### Year Ended 30 November 2021

- Encouraging the public to engage in the medium of photography which traverses linguistic and cultural barriers, and which can be experienced and enjoyed by the public at all levels, from a beginner with simple equipment, to the consummate professional.
- Assisting in the provision of education and doing so, for example, by placing instructional and inspirational material at the charity's exhibitions, as well as videos and tutorials on the charity's website for public benefit.
- Promulgating communication between photographers by providing a platform for the exchange of views, ideas and experiences on the charity's website blog.
- Providing high quality photographic exhibitions in an environment where the content of the exhibitions can be enjoyed by the widest possible range of people with diversity as a core principle.
- To educate members of the public by increasing their knowledge and understanding of photography, and in doing so, to promote the highest standards of achievement in photography in order to encourage public appreciation in photography.
- To continue to raise the local, national and international profile of photography by organizing exhibitions and encouraging participation in those exhibitions through the charity's competition process.
- To grow our digital audience by increasing website usage, enlarging our mailing list and social media following, and to further encourage the public to visit the charity's exhibitions.
- Encouraging organized visits to the charity's exhibitions by school children of all ages and providing those visitors with an Education Pack where required. These Education Packs have been designed by the charity's Education Officer to improve the learning opportunity that attendance at the exhibition delivers to students.
- Through our exhibitions to transform the way adults, young people and children learn about the visual art of photography and through the visual art of photography.
- To present a consistently excellent and diverse programme of exhibitions and displays of photographic work, and to contribute to the cultural heritage of the future, through the stewardship of our archive.

### **Achievements and Performance**

The charity's activities have been severely restricted during the year due to the Covid-19 pandemic. It started the financial year in December 2020, where it was legally and safely able to recommence its activities, however due to imposed restrictions, these activities were halted again in January 2021 until May 2021, when it then resumed its usual cycle of exhibitions around the country. It has continued to operate its usual cycle of exhibitions since this date.

As the public confidence grows in resuming normal activities following the Covid-19 pandemic, the charity has seen a steady increase in the number of visitors returning to its exhibitions, and anticipates that this will continue to grow in the future.

The Photographic Angle has been able to continue its links with The Royal Photographic Society regarding photographic projects which educate and promote awareness of the environment. This remains an important area. This initiative continues to generate a considerable level of publicity for the charity.

# **The Photographic Angle**

## **Trustees' Annual Report**

### **Year Ended 30 November 2021**

Due to the Covid-19 pandemic, the charity has been unable to continue its program of regular education visits, however it hopes that these may recommence again soon.

The charity has maintained its presence during the year by:-

- **Journals:** Through its link with The Royal Photographic Society, the charity secures exposure about itself and its activities within The Royal Photographic Society Journal, which has a circulation in excess of 10,000 members.
- The charity continues to award its small environmental bursaries in association with The Royal Photographic Society. The 2021 bursary received several good quality entrants. These also can lead to extra publicity as the winners of the bursaries often secure articles in leading publications.

### **Public Benefit**

The Board confirms that it continues to refer to the guidance contained in the Charity Commission's general guidance on public benefit, when reviewing the charity's aims and objectives in planning future activities, and strictly adheres to it.

Public benefit is defined within the charity's aims, namely the advancement of education for the public benefit, in particular, in the art and science of photography and its theory and practice.

The charity achieves this by making the photographic and educational material available to the public at large with no restriction whatsoever and completely free of charge.

### **Financial Review**

As at 30 November 2021 our balance sheet shows a total credit in funds of £310,423.

### **Plans for Future Periods**

At the time of filing the charity's annual accounts for the year to 30<sup>th</sup> November 2021, the charity is operating its full schedule of exhibition activities.

The charity intends to further increase and develop educational content on its website and to use this platform to continue to promote its forthcoming exhibitions and attract further visitors to its exhibitions.

The charity will continue to focus on digital media and networking websites to publicise its exhibitions in order to attract even more visitors.

The charity continues to develop its working practices, by improving and regularly reviewing its policy documentation. The charity's trustees recognise the important of protecting all those who come in to contact with the charity.

# The Photographic Angle

Trustees' Annual Report

Year Ended 30 November 2021

## Trustees' Responsibilities Statement

The trustees (who are also the directors of The Photographic Angle for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

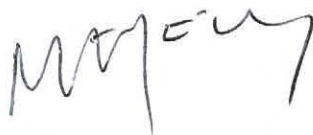
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies 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.

## Small Company Provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed on behalf of the directors/trustees

Anthony May  
Director/Trustee



28 August 2022

# The Photographic Angle

## Independent Examiner's Report to the Trustees of The Photographic Angle

Year Ended 30 November 2021

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 November 2021.

### Responsibilities and basis of report

As the charitable company's trustees (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 the independent examination, I report in respect of my examination of the 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.

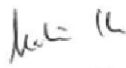
### Independent examiner's statement

Since the 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, which is one of the listed bodies.

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

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.

  
**Martin Hobbs BSc ACA**  
FRANCIS CLARK LLP  
Sigma House  
Oak View Close  
Edginswell Park  
Torquay  
TQ2 7FF

**30 August 2022**

## The Photographic Angle

Statement of Financial Activities (Incorporating the Income and Expenditure Account)

Year Ended 30 November 2021

	Note	General Unrestricted Funds 2021 £	General Unrestricted Funds 2020 £
<b>Income from:</b>			
Charitable activities		331,078	423,656
Donations		-	50,000
Other income – CJRS grants		48,996	51,255
<b>Total income</b>		<u>380,074</u>	<u>524,911</u>
<b>Expenditure on:</b>			
Charitable activities	2	301,145	320,648
<b>Total expenditure</b>		<u>301,145</u>	<u>320,648</u>
<b>Net income / (expenditure) and net movement in funds</b>		78,929	204,263
<b>Reconciliation of Funds</b>			
Funds brought forward		231,494	27,231
<b>Funds Carried Forward</b>		<u>310,423</u>	<u>231,494</u>

The notes on pages 11 to 14 form part of these financial statements.

# The Photographic Angle

## Balance Sheet

30 November 2021

	Note	2021 £	2020 £
<b>Fixed Assets</b>			
Tangible assets	6	776	713
<b>Current Assets</b>			
Debtors	7	6,845	31,302
Cash at bank and in hand		<u>349,027</u>	<u>270,571</u>
		<b>355,872</b>	<b>301,873</b>
<b>Liabilities</b>			
Creditors falling due within one year	8	<u>(46,225)</u>	<u>(71,092)</u>
<b>Net Current Assets (Liabilities)</b>		<b>309,647</b>	<b>230,781</b>
<b>Net Assets (Liabilities)</b>		<u><b>310,423</b></u>	<u><b>231,494</b></u>
General unrestricted funds		<u>310,423</u>	<u>231,494</u>
<b>Total Funds</b>		<u><b>310,423</b></u>	<u><b>231,494</b></u>

For the year in question, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act 2006.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

These financial statements were approved by the Board and signed on its behalf on 28 August 2022

Anthony May  
Director/Trustee

Company Registration Number: 07063537



The notes on pages 11 to 14 form part of these financial statements.

## The Photographic Angle

### Cash Flow Statement

Year Ended 30 November 2021

	Note	2021 £	2020 £
<b>Cash flows from operating activities:</b>			
<b>Net cash provided by (used in) operating activities</b>	10	<u>79,256</u>	<u>217,837</u>
<b>Cash flows from investing activities:</b>			
Purchase of plant and equipment	6	<u>(800)</u>	<u>(719)</u>
<b>Net cash provided by (used in) investing activities</b>		<u>(800)</u>	<u>(719)</u>
<b>Change in cash &amp; cash equivalents in the year</b>		<b>78,456</b>	217,118
<b>Cash and cash equivalents at the beginning of the year</b>		<u>270,571</u>	<u>53,453</u>
<b>Cash and cash equivalents at the end of the year</b>		<u>349,027</u>	<u>270,571</u>

The notes on pages 11 to 14 form part of these financial statements.

# The Photographic Angle

Notes to the Financial Statements

Year Ended 30 November 2021

## 1. Accounting Policies

### **Basis of accounting and assessment of going concern**

The financial statements have been prepared under the historical cost convention and are in accordance with 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) (effective January 2015) – (Charities SORP (FRS 102)) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

### **Income**

Income is recognised when the charity is legally entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy.

### **Expenditure**

Expenditure is recognised in the period to which it relates and where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

### **Financial instruments**

The charity only has financial assets and 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.

### **Fixed assets**

All fixed assets are initially recorded at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - over 3 years straight line.

### **Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

# The Photographic Angle

## Notes to the Financial Statements

Year Ended 30 November 2021

<b>2. Expenditure</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Charitable activities:		
Exhibition costs	<b>78,970</b>	66,245
Staff costs	<b>132,521</b>	127,666
Establishment costs	<b>81,999</b>	81,324
Other costs	<b>18,049</b>	16,685
Governance costs: accountancy fees and bad debts	<b>(10,394)</b>	28,728
	<b><u>301,145</u></b>	<b><u>320,648</u></b>

Included in expenditure on charitable activities is an amount of £3,666 (2020 - £6,000) paid to the Royal Photographic Society in respect of bursaries.

Included in governance costs is income of £20,352, being the recovery of a debtor against which a provision had previously been made.

### 3. Net income and movement in funds

This is stated after charging:	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Depreciation	<b>737</b>	618
Operating lease rentals	<b><u>21,431</u></b>	<b><u>17,721</u></b>

### 4. Staff Costs and Emoluments

<b>Total staff costs were as follows:</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>123,911</b>	118,288
Social security costs	<b>6,430</b>	6,299
Pension costs	<b>2,180</b>	3,079
	<b><u>132,521</u></b>	<b><u>127,666</u></b>

#### Particulars of employees:

The average number of employees during the year was as follows:

	<b>2021</b>	<b>2020</b>
	<b>No</b>	<b>No</b>
Number of administrative staff	<b>3</b>	3
Number of management staff	<b>2</b>	2
	<b><u>5</u></b>	<b><u>5</u></b>

One of these employees was full-time (2020- three).

No employee received remuneration of more than £60,000 during the year (2020 - none).

The total remuneration of key management personnel during the year was £61,018 (2020 - £96,777).

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity and no expenses have been reimbursed to trustees.

# The Photographic Angle

## Notes to the Financial Statements

Year Ended 30 November 2021

### 5. Related party transactions

There were no related party transactions during the year.

### 6. Tangible Fixed Assets

	Equipment £
<b>Cost</b>	
At 1 December 2020	59,428
Additions	800
Disposals	-
<b>At 30 November 2021</b>	<b><u>60,228</u></b>
<b>Depreciation</b>	
At 1 December 2020	58,715
Charge for the year	737
Eliminated on disposal	-
<b>At 30 November 2021</b>	<b><u>59,452</u></b>
<b>Net Book Value</b>	
<b>At 30 November 2021</b>	<b><u>776</u></b>
At 30 November 2020	<u>713</u>

### 7. Debtors

	2021 £	2020 £
Trade debtors	-	19,642
Other debtors	2,362	8,976
Prepayments	4,483	2,684
	<b><u>6,845</u></b>	<b><u>31,302</u></b>

### 8. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	11,422	36,479
PAYE and social security	2,007	2,497
Other creditors	3,120	3,312
Accruals and deferred income	29,676	28,804
	<b><u>46,225</u></b>	<b><u>71,092</u></b>

### 9. Financial commitments

The total amount of financial commitments not included in the balance sheet is £9,741 (2020 - £24,405).

# The Photographic Angle

Notes to the Financial Statements

Year Ended 30 November 2021

## 10. Reconciliation of net income to net cash flow from operating activities

	2021	2020
	£	£
Net income for the year	78,929	204,263
Depreciation charges	737	618
Decrease (increase) in debtors	24,457	16,297
(Decrease) in creditors	<u>(24,867)</u>	<u>(3,341)</u>
<b>Net cash provided by operating activities</b>	<b><u>79,256</u></b>	<b><u>217,837</u></b>

## 11. Analysis of cash and cash equivalents

	2021	2020
	£	£
Cash at bank and in hand	<u>349,027</u>	<u>270,571</u>

# The Photographic Angle

## Detailed Statement of Financial Activities

Year Ended 30 November 2021

	2021 £	2020 £
<b>Income</b>		
Income from charitable activities	331,078	423,656
Donations	-	50,000
CJRS income	48,996	51,255
	<u>380,074</u>	<u>524,911</u>
<b>Expenditure</b>		
Exhibition costs	78,970	66,245
Staff costs:		
Wages and salaries	123,911	118,288
Employer's NIC	6,430	6,299
Staff pension	2,180	3,079
	<u>132,521</u>	<u>127,666</u>
Establishment costs:		
Rent	21,431	17,721
Light and heat	1,850	1,876
Repairs and maintenance	3,361	2,833
Business rates	50,985	54,690
Insurance	4,372	4,204
	<u>81,999</u>	<u>81,324</u>
Other costs:		
Professional - legal and consultancy fees	603	205
Office expenses - telephone	3,838	3,754
Depreciation	737	618
Advertising	80	131
Travel and subsistence	644	108
Charitable expenditure	3,666	3,666
Miscellaneous expenses	2,562	3,468
Office costs	150	582
Printing and stationery	1,735	924
Internet costs	4,034	3,229
	<u>18,049</u>	<u>16,685</u>
Governance costs:		
Accountancy fees	9,342	8,376
Bad debts written off	(19,736)	20,352
	<u>(10,394)</u>	<u>28,728</u>
<b>Total Expenditure</b>	<u>301,145</u>	<u>320,648</u>
<b>Net Income for the Year</b>	<u>78,929</u>	<u>204,263</u>

This page does not form part of the statutory financial statements which are the subject of the independent examiner's report on page 7.

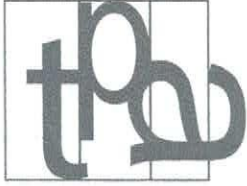
**THE PHOTOGRAPHIC ANGLE**

England & Wales - Charity number 1135750

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# Accounts

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## **The Photographic Angle**

**Annual Report  
For  
Year Ended 30 November 2020**

**Company Registration Number 07063537  
Charity Number 1135750 (England and Wales)**

# The Photographic Angle

## Financial Statements

Year Ended 30 November 2020

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# The Photographic Angle

## Members of the Board and Professional Advisers

<b>Registered Charity Name</b>	The Photographic Angle
<b>Charity Number</b>	1135750 (England and Wales)
<b>Company Registration Number</b>	07063537
<b>Registered Office</b>	5 and 6 Fairfax Place Dartmouth Devon TQ6 9AD
<b>Trustees/Directors</b>	Mr A Carter Mr A May Mr S Taylor Dr J D Walker (resigned 26 February 2020) Mr N Millard (deceased 19 April 2021) Mrs B M Johnston
<b>Chief Executive and Company Secretary</b>	Ms C John
<b>Independent Examiner</b>	Martin Hobbs BSc ACA Francis Clark LLP Chartered Accountants Sigma House Oak View Close Edginswell Park Torquay TQ2 7FF
<b>Bankers</b>	National Westminster Bank PLC 91 Fore Street Kingsbridge Devon

# The Photographic Angle

## Trustees' Annual Report

Year Ended 30 November 2020

The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 30 November 2020.

### Reference and Administrative Details

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

### The Trustees/Directors

The trustees/directors who served at the charity during the period were as follows:

Dr John Walker BSc, PhD, MIMMM Chair (resigned February 2020)  
Mr Andrew Carter BIPP, SWPP  
Mr Anthony May  
Mr Steven Taylor  
Mr Nicholas Millard (deceased 19 April 2021)  
Mrs Bernice Johnston

The trustees and the chief executive comprise the key management personnel of the charity.

**Legal Adviser:** Paul Russell LLB, FIRRV

### Structure, Governance and Management

- a. **Constitution.**  
The charity (Number 1135750) is a company limited by guarantee (Number 07063537) incorporated on 2 November 2009 governed by its Articles of Association. It is led by a Board of Trustees, whose details are shown above.
- b. **Method of appointment or election of trustees.**  
The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association. New trustees are appointed to the Board of Trustees by invitation from a majority of the members of the existing Board. The appointment is followed by an induction process.
- c. **Organisational structure and decision-making.**  
The Board of Trustees is responsible for agreeing the strategic direction of the organisation, ratifying policy and ensuring compliance with internal governance and external regulations and legislation. The Board of Trustees meets every 2 months and more often whenever needed. Day-to-day management of the charity is delegated to its full-time staff.
- d. **Succession.**  
The Board has a policy of considering succession, as it is aware of its obligation and need to recruit new trustees, and to seek diversity in the skills which new members can bring to the Board.
- e. **Staff.**  
The permanent staff of the charity are mainly graduates, including those having degrees in events management and photography. They also bring with them a wealth of practical experience from their former positions.

# The Photographic Angle

Trustees' Annual Report

Year Ended 30 November 2020

## Objectives and Activities

The objects of the charity are:

- 1 *The advancement of education for the public benefit, in particular in the art and science of photography and its theory and practise, by:*
  - (a) *promoting, sustaining and increasing individual and collective knowledge and understanding of the specific areas of study, skills and expertise in the practise of the art of photography*
  - (b) *educating students of art and photography*
- 2 *The promotion of the arts for the public benefit by:*
  - (a) *promoting the art of photography and disseminating information about the art of photography to the public utilising the media, the internet*
  - (b) *encouraging the appreciation of a high standard of art from academics and associates of the art of photography*
  - (c) *providing or assisting the provision of exhibitions of photography freely accessible to the public*

It achieves these by:

- Providing or assisting the provision of exhibitions of photography freely accessible to all members of the public.
- In connection with each theme upon which exhibitions are based, arranging organized tours of the same and the provision of a catalogue relevant to each exhibition.
- Encouraging participation in theme-based photography through competitions organized on a bi-monthly basis by the charity. Entry to each competition is free to all. Participation is further encouraged by the provision of a small prize. The competition attracts visitors to the charity's website and encourages involvement with the charity's exhibitions.
- Promoting, sustaining and increasing individual and collective knowledge and understanding of the specific areas of study, skills and expertise in the practice of the art of photography by educating students of art and photography through the attendance of the charity's exhibitions.
- The promotion of the arts for the public benefit by promoting the art of photography and disseminating information to the public, utilising the media and the internet, and encouraging the appreciation of a high standard of art from academics and associates of the art of photography.
- Engaging with educational establishments in the furtherance of the study of photography.
- Engaging with relevant special interest groups such as local camera and photography clubs, to further engender interest and participation in photography for the public benefit, by encouraging attendance of the charity's photographic exhibitions.
- Serving the public and making the advancement of education in the art and science of photography available to everyone regardless of their age, sex, ability or level of experience.

# The Photographic Angle

## Trustees' Annual Report

Year Ended 30 November 2020

- Encouraging the public to engage in the medium of photography which traverses linguistic and cultural barriers, and which can be experienced and enjoyed by the public at all levels, from a beginner with simple equipment, to the consummate professional.
- Assisting in the provision of education and doing so, for example, by placing instructional and inspirational material at the charity's exhibitions, as well as videos and tutorials on the charity's website for public benefit.
- Promulgating communication between photographers by providing a platform for the exchange of views, ideas and experiences on the charity's website blog.
- Providing high quality photographic exhibitions in an environment where the content of the exhibitions can be enjoyed by the widest possible range of people with diversity as a core principle.
- To educate members of the public by increasing their knowledge and understanding of photography, and in doing so, to promote the highest standards of achievement in photography in order to encourage public appreciation in photography.
- To continue to raise the local, national and international profile of photography by organizing exhibitions and encouraging participation in those exhibitions through the charity's competition process.
- To grow our digital audience by increasing website usage, enlarging our mailing list and social media following, and to further encourage the public to visit the charity's exhibitions.
- Encouraging organized visits to the charity's exhibitions by school children of all ages and providing those visitors with an Education Pack where required. These Education Packs have been designed by the charity's Education Officer to improve the learning opportunity that attendance at the exhibition delivers to students.
- Through our exhibitions to transform the way adults, young people and children learn about the visual art of photography and through the visual art of photography.
- To present a consistently excellent and diverse programme of exhibitions and displays of photographic work, and to contribute to the cultural heritage of the future, through the stewardship of our archive.

### **Achievements and Performance**

The charity's activities have been severely restricted during the year due to the Covid-19 pandemic. It started the financial year with its usual exhibition activity. However by the end of March 2020, the charity was unable to continue to operate its exhibitions due to the restrictions imposed by the Government in response to the COVID pandemic although a brief period was opened up in May 2020. [Note: The charity was legally and safely able to recommence its activities in December 2020 and then fully from May 2021, when it resumed its usual cycle of exhibitions around the country.]

The Photographic Angle has been able to continue its links with The Royal Photographic Society regarding photographic projects which educate and promote awareness of the environment. This remains an important area. This initiative continues to generate a considerable level of publicity for the charity.

Prior to the closure of its exhibitions in March 2020, the charity had managed to carry out 3 educational group visits to its exhibitions. This resulted in 43 students and teachers visiting its exhibitions.

# The Photographic Angle

## Trustees' Annual Report

Year Ended 30 November 2020

The charity has maintained its presence during the year by:-

- Journals: Through its link with The Royal Photographic Society, the charity secures exposure about itself and its activities within The Royal Photographic Society Journal, which has a circulation in excess of 10,000 members.
- The charity continues to award its small environmental bursaries in association with The Royal Photographic Society. The 2020 bursary received several good quality entrants. These also can lead to extra publicity as the winners of the bursaries often secure articles in leading publications.

### Public Benefit

The Board confirms that it continues to refer to the guidance contained in the Charity Commission's general guidance on public benefit, when reviewing the charity's aims and objectives in planning future activities, and strictly adheres to it.

Public benefit is defined within the charity's aims, namely the advancement of education for the public benefit, in particular, in the art and science of photography and its theory and practice.

The charity achieves this by making the photographic and educational material available to the public at large with no restriction whatsoever and completely free of charge.

### Financial Review

As at 30 November 2020 our balance sheet shows a total credit in funds of £231,494.

### Plans for Future Periods

At the time of filing the charity's annual accounts for the year to 30<sup>th</sup> November 2020, the charity has recently commenced its exhibition operations again as it is now legally able to do so.

The charity intends to further increase and develop educational content on its website and to use this platform to continue to promote its forthcoming exhibitions and attract further visitors to its exhibitions.

The charity will continue to focus on digital media and networking websites to publicise its exhibitions in order to attract even more visitors.

The charity will continue to expand upon the considerable talent and skills of its existing employees by further developing them within their own roles.

The charity continues to develop its working practices, by improving and regularly reviewing its policy documentation. The charity's trustees recognise the important of protecting all those who come in to contact with the charity.

# The Photographic Angle

Trustees' Annual Report

Year Ended 30 November 2020

## Trustees' Responsibilities Statement

The trustees (who are also the directors of The Photographic Angle for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

## Small Company Provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed on behalf of the directors/trustees

**Anthony May**  
Director/Trustee

27 August 2021



# The Photographic Angle

## Independent Examiner's Report to the Trustees of The Photographic Angle

Year Ended 30 November 2020

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 November 2020.

### Responsibilities and basis of report

As the charitable company's trustees (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 the independent examination, I report in respect of my examination of the 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.

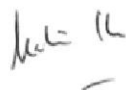
### Independent examiner's statement

Since the 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, which is one of the listed bodies.

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

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.



**Martin Hobbs BSc ACA**  
FRANCIS CLARK LLP  
Sigma House  
Oak View Close  
Edginswell Park  
Torquay  
TQ2 7FF

27 August 2021

## The Photographic Angle

Statement of Financial Activities (Incorporating the Income and Expenditure Account)

Year Ended 30 November 2020

	<b>General Unrestricted Funds 2020</b>	General Unrestricted Funds 2019
<b>Note</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>		
Charitable activities	<b>423,656</b>	404,434
Donations	<b>50,000</b>	100,145
Other income – CJRS grants	<b>51,255</b>	-
<b>Total income</b>	<b>524,911</b>	504,579
<b>Expenditure on:</b>		
Charitable activities	<b>320,648</b>	472,250
<b>Total expenditure</b>	<b>320,648</b>	472,250
<b>Net income / (expenditure) and net movement in funds</b>	<b>204,263</b>	32,329
<b>Reconciliation of Funds</b>		
Funds brought forward	<b>27,231</b>	(5,098)
<b>Funds Carried Forward</b>	<b>231,494</b>	27,231

The notes on pages 11 to 14 form part of these financial statements.

# The Photographic Angle

## Balance Sheet

30 November 2020

	Note	2020 £	2019 £
<b>Fixed Assets</b>			
Tangible assets	6	713	612
<b>Current Assets</b>			
Debtors	7	31,302	47,599
Cash at bank and in hand		270,571	53,453
		<u>301,873</u>	<u>101,052</u>
<b>Liabilities</b>			
Creditors falling due within one year	8	(71,092)	(74,433)
<b>Net Current Assets (Liabilities)</b>		<u>230,781</u>	<u>26,619</u>
<b>Net Assets (Liabilities)</b>		<u>231,494</u>	<u>27,231</u>
General unrestricted funds		231,494	27,231
<b>Total Funds</b>		<u>231,494</u>	<u>27,231</u>

For the year in question, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

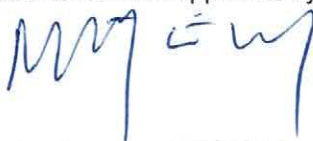
The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act 2006.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

These financial statements were approved by the Board and signed on its behalf on

Director/Trustee



Company Registration Number: 07063537

27 August 2021

The notes on pages 11 to 14 form part of these financial statements.

# The Photographic Angle

## Cash Flow Statement

Year Ended 30 November 2020

	<b>Note</b>	<b>2020</b> £	2019 £
<b>Cash flows from operating activities:</b>			
<b>Net cash provided by (used in) operating activities</b>	10	<u>217,837</u>	<u>10,833</u>
<b>Cash flows from investing activities:</b>			
Purchase of plant and equipment	6	<u>(719)</u>	<u>(694)</u>
<b>Net cash provided by (used in) investing activities</b>		<u>(719)</u>	<u>(694)</u>
<b>Change in cash &amp; cash equivalents in the year</b>		<b>217,118</b>	10,139
<b>Cash and cash equivalents at the beginning of the year</b>		<u>53,453</u>	<u>43,314</u>
<b>Cash and cash equivalents at the end of the year</b>		<u>270,571</u>	<u>53,453</u>

# The Photographic Angle

Notes to the Financial Statements

Year Ended 30 November 2020

## 1. Accounting Policies

### **Basis of accounting and assessment of going concern**

The financial statements have been prepared under the historical cost convention and are in accordance with 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) (effective January 2015) – (Charities SORP (FRS 102)) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

### **Income**

Income is recognised when the charity is legally entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy.

### **Expenditure**

Expenditure is recognised in the period to which it relates and where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

### **Financial instruments**

The charity only has financial assets and 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.

### **Fixed assets**

All fixed assets are initially recorded at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - over 3 years straight line.

### **Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

# The Photographic Angle

## Notes to the Financial Statements

Year Ended 30 November 2020

### 2. Expenditure

	2020 £	2019 £
Charitable activities:		
Exhibition costs	66,245	186,719
Staff costs	127,666	161,942
Establishment costs	81,324	95,583
Other costs	16,685	21,196
Governance costs: accountancy fees and bad debts	28,728	6,810
	<u>320,648</u>	<u>472,250</u>

Included in expenditure on charitable activities is an amount of £6,000 (2019 - £7,000) paid to the Royal Photographic Society in respect of bursaries.

### 3. Net income and movement in funds

This is stated after charging:

	2020 £	2019 £
Depreciation	618	513
Operating lease rentals	17,721	19,836

### 4. Staff Costs and Emoluments

Total staff costs were as follows:

	2020 £	2019 £
Wages and salaries	118,288	144,428
Social security costs	6,299	14,005
Pension costs	3,079	3,509
	<u>127,666</u>	<u>161,942</u>

#### Particulars of employees:

The average number of employees during the year was as follows:

	2020 No	2019 No
Number of administrative staff	3	3
Number of management staff	2	2
	<u>5</u>	<u>5</u>

Three of these employees were full-time (2019- five).

No employee received remuneration of more than £60,000 during the year (2019 - none).

The total remuneration of key management personnel during the year was £96,777 (2019 - £99,557).

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity and no expenses have been reimbursed to trustees.

# The Photographic Angle

## Notes to the Financial Statements

Year Ended 30 November 2020

### 5. Related party transactions

There were no related party transactions during the year.

### 6. Tangible Fixed Assets

	Equipment £
<b>Cost</b>	
At 1 December 2019	59,209
Additions	719
Disposals	(500)
<b>At 30 November 2020</b>	<b><u>59,428</u></b>
<b>Depreciation</b>	
At 1 December 2019	58,597
Charge for the year	618
Eliminated on disposal	(500)
<b>At 30 November 2020</b>	<b><u>58,715</u></b>
<b>Net Book Value</b>	
<b>At 30 November 2020</b>	<b><u>713</u></b>
At 30 November 2019	<u>612</u>

### 7. Debtors

	2020 £	2019 £
Trade debtors	19,642	42,658
Other debtors	8,976	2,315
Prepayments	2,684	2,626
	<b><u>31,302</u></b>	<b><u>47,599</u></b>

### 8. Creditors: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	36,479	36,263
PAYE and social security	2,497	3,030
Other creditors	3,312	1,388
Accruals and deferred income	28,804	33,752
	<b><u>71,092</u></b>	<b><u>74,433</u></b>

### 9. Financial commitments

The total amount of financial commitments not included in the balance sheet is £24,405 (2019 - £39,747).

# The Photographic Angle

Notes to the Financial Statements

Year Ended 30 November 2020

## 10. Reconciliation of net income to net cash flow from operating activities

	2020 £	2019 £
Net income for the year	204,263	32,329
Depreciation charges	618	513
Decrease (increase) in debtors	16,297	(17,703)
(Decrease) in creditors	(3,341)	(4,306)
<b>Net cash provided by operating activities</b>	<b><u>217,837</u></b>	<b><u>10,922</u></b>

## 11. Analysis of cash and cash equivalents

	2020 £	2019 £
Cash at bank and in hand	<b><u>270,571</u></b>	<b><u>53,453</u></b>

# The Photographic Angle

## Detailed Statement of Financial Activities

Year Ended 30 November 2020

	2020 £	2019 £
<b>Income</b>		
Income from charitable activities	423,656	404,434
Donations	50,000	100,145
CJRS income	51,255	-
	<u>524,911</u>	<u>504,579</u>
<b>Expenditure</b>		
Exhibition costs	66,245	186,719
Staff costs:		
Wages and salaries	118,288	144,428
Employer's NIC	6,299	14,005
Staff pension	3,079	3,509
	<u>127,666</u>	<u>161,942</u>
Establishment costs:		
Rent	17,721	19,836
Light and heat	1,876	1,759
Repairs and maintenance	2,833	4,414
Business rates	54,690	65,459
Insurance	4,204	4,115
	<u>81,324</u>	<u>95,583</u>
Other costs:		
Professional - legal and consultancy fees	205	405
Office expenses - telephone	3,754	3,957
Depreciation	618	513
Advertising	131	166
Travel and subsistence	108	1,555
Charitable expenditure	3,666	3,866
Miscellaneous expenses	3,468	3,194
Office costs	582	1,845
Printing and stationery	924	2,677
Internet costs	3,229	3,218
	<u>16,685</u>	<u>21,196</u>
Governance costs:		
Accountancy fees	8,376	6,810
Bad debts written off	20,352	-
	<u>28,728</u>	<u>6,810</u>
<b>Total Expenditure</b>	<u>320,648</u>	<u>472,250</u>
<b>Net Income for the Year</b>	<u>204,263</u>	<u>32,329</u>

This page does not form part of the statutory financial statements which are the subject of the independent examiner's report on page 7.