

**Company Registration Number 05622380**

**Registered Charity Number 1174274**

# **BERWICK FILM AND MEDIA ARTS FESTIVAL**

**(A COMPANY LIMITED BY GUARANTEE)**

**REPORT AND ACCOUNTS  
For the year ending 31 March 2021**

**BERWICK FILM AND MEDIA ARTS FESTIVAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT**  
*For the year ended 31 March 2021*

The Trustees, who are also Directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered Charity Name</b>	Berwick Film & Media Arts Festival
<b>Charity registration number</b>	1174274
<b>Company registration number</b>	05622380
<b>Registered office</b>	The Maltings Theatre & Cinema, Eastern Lane, Berwick-Upon-Tweed, Northumberland, TD15 1AJ

**Trustees**

For the purposes of the Companies Act 2006, the Board of Trustees is the Board of Directors of the charitable company and is referred to as the Trustees throughout this report.

The Trustees of Berwick Film & Media Arts Festival during the period and to the date of signing this report are as follows:

Huw Davies (Chair)	
Dawn Bothwell	Appointed 18 May 2020
Menelaos Gkartzios	
Christopher Hardie	
Jonathan Lang	
Wendy Law	
Kelly Ling	Resigned 18 May 2020
Appointed 18 May 2020	Luke Moody
Andrew Ormston	
Scott Sherrard	
Laura Simpson	
Yvonne Smith	Appointed 18 May 2020
Matthew Stokes	

**Company Secretary** Prof. Huw Davies

**Independent Examiner** Mr Pete O'Hara FCA, 4 Stoneyhurst Road West, Gosforth,  
Newcastle upon Tyne NE3 1PG

# **BERWICK FILM AND MEDIA ARTS FESTIVAL (A COMPANY LIMITED BY GUARANTEE)**

## **TRUSTEES' REPORT**

*For the year ended 31 March 2021*

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Documents**

Berwick Film & Media Arts Festival Ltd is a charitable company limited by guarantee, incorporated on 14 November 2005, registered in England and Wales under company number 05622380 and governed by its Articles of Association, originally registered upon incorporation and as amended by Special Resolution registered at Companies House on 1 August 2017 and as further amended on 22 March 2019.

The charity was registered with the Charity Commission on 16 August 2017.

The Directors of the company are also Trustees of the charity.

Eligibility for membership of the charity, and membership of the Board of Trustees, is governed by the Articles of Association. There are no restrictions in the governing document on the operation of the charity other than those imposed by general charity law.

#### **Charitable Purpose**

Berwick Film & Media Arts Festival's charitable objects are

- (a) to promote appreciation of and education in the arts, crafts & associated technologies, especially but not exclusively those of the cinema & moving image
- (b) to educate the public by encouraging the creative participation in the arts and crafts of cinema, video & moving image
- (c) to educate the public in the history, aesthetics and theory of moving image in all their aspects.

#### **Structure and Governance**

The charity currently has a board of 12 non-executive Trustees.

The Board meets a minimum of four times per year.

Detailed written Board reports and an agenda are prepared and circulated in advance of meetings.

#### **Recruitment and Appointment of Board of Trustees**

Trustees are elected to the Board based on discussions and recommendations offered by Trustees and outside advisors to the organisation, as well as through a range of advertising channels.

#### **Trustee Induction and Training**

New Trustees are inducted by the Chair of the Board and Director and are provided with a range of resources and publications to support their understanding of Berwick Film & Media Arts Festival activities, including the latest annual report and accounts, a full role description and information on current and past productions. They also have the opportunity to see productions and are kept informed on an ongoing basis around developments in both the arts and wider charity sectors.

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**STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)**

**Reserves Policy**

The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission.

The Trustees aim to firstly hold a level of unrestricted Reserves which enables the charity to have sufficient financial resources to meet various liabilities which would crystallise if Berwick Film & Media Arts Festival's funding were to be withdrawn and/or it were unable to continue operating. At present, the Trustees estimate that the Unrestricted Reserves required for such purposes amount to approximately £19,000.

The Trustees then aspire to retain an additional allowance of £5,000 to enable the charity to respond flexibly to issues or appropriate initiatives which might be identified outside of its annual budgeting process.

The optimum level of Reserves held is therefore £24,000.

The charity's 'free' unrestricted Reserves at 31 March 2021, defined as non-designated unrestricted funds, net of the value of Fixed Assets, are £35,695.

This policy will be reviewed by the Trustees on an annual basis as part of the charity's budgeting processes.

**Grant Making Policy**

The charity does not currently engage in grant-making activity.

**The Contribution of Volunteers**

The charity makes extensive use of volunteers via a specific volunteer programme to support Festival activities.

**OBJECTIVES AND ACTIVITIES**

**Aims & Objectives**

Berwick Film & Media Arts Festival's principal activity is the organization and promotion of cinema, video & moving image.

**BERWICK FILM AND MEDIA ARTS FESTIVAL**  
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*For the year ended 31 March 2021*

**OBJECTIVES AND ACTIVITIES (CONTINUED)**

**Public Benefit**

The Trustees understand and have discussed the implications of the provisions of the Charities Act 2006, which state that all charities must demonstrate that they are established for public benefit, and have had due regard to the public benefit guidance issued by the Charity Commission. The Trustees believe that the charity meets both of the key principles.

Berwick Film & Media Arts Festival presents ambitious and rigorously researched programmes of new cinema to the public. Based in England's most northerly town, it is inspired by its borderlands location and embodies a pluralist cinema.

Now in its 17th year, BFMAF is recognised for its 4 day festival of screening, installations, performances, workshops, and seminars alongside its work year round that focuses on supporting artists and filmmakers production, working with local young people and creating professional development opportunities locally and nationally. With over 12,000 visitors attending in person in 2019 and online in 2020, the Festival has become a keystone in the cultural calendar of the UK.

BFMAF serves as a resource for the broader creative networks we work within as well as the rural communities in which we are based. Our programmed activity reflects this duality through considered curation and targeted provision.

The organisation works to promote and support artistic ambition through screenings, exhibitions, workshops, residencies and seminars. It provides public benefit through:

- exposing audiences to new cinema and artists' moving image that they would likely not have a chance to see elsewhere
- fostering critical thinking
- engaging with local communities to support their access to the work
- highlighting Berwick-upon-Tweed as a destination and positively impacting the local economy
- delivering skills and employability services locally and to the larger creative networks we are part of
- encouraging new contacts and networks for groups and individuals taking part in activities around the Festival

In developing the objectives for the year, and in planning activities, the Trustees have considered the Charity Commission guidance on public benefit.

**BERWICK FILM AND MEDIA ARTS FESTIVAL**  
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**OBJECTIVES AND ACTIVITIES (CONTINUED)**

**Risk Management**

The Trustees of the charity regularly review the major governance, operational and financial risks which the charity faces as part of its annual business planning process and confirm that systems have been established to mitigate these risks.

Berwick Film & Media Arts Festival has a risk management strategy in place which comprises:

- an annual review of the strategic risks the charity may face via the business plan
- the establishment of systems and procedures to mitigate those risks identified
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The Trustees are satisfied that appropriate financial systems and controls and employment policies and practices are in place and consider the key risks facing the charity at this time to be:

- The ongoing uncertainty associated with the impact of the COVID-19 pandemic
- The financial risks arising if the organisation is unable to attract sufficient funding (over and above its Arts Council England National Portfolio Organisation grant) to realise its planned projects to the scale and quality to which the organisation aspires
- The potential impact on projects if staff absence means that we cannot deliver planned work

The Trustees have managed the potential impact of these risks by ensuring that:

- Prudent budgets have been set for the next financial year
- The charity is responsive to the changing working environment – for example, by investigating how technology can be used to deliver artistic objectives in a way that retains our commitment to high-quality artistic work
- The charity maintains a low cost base
- Regular management accounts are provided, showing the performance against budget
- Contingency plans are in place for the actions which would be taken if income appears unlikely to reach its target
- Reserves policies have been adopted which provide an appropriate amount of uncommitted Reserves which will always enable the charity to meet all its liabilities even if income targets are not achieved

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**TRUSTEES' REPORT**  
*For the year ended 31 March 2021*

**ACHIEVEMENTS AND PERFORMANCE**

**Summary of Achievements & Performance in the Year**

Inspired by its borderlands location, Berwick Film & Media Arts Festival (BFMAF) holds pluralist and revisionist ideas of contemporary cinema, its history and curation. Short, medium or feature-length Festival selections can include arthouse, documentary or genre cinema; artists' moving image and sound; world premieres and freshly restored archival titles; live, installation-based and performative or online artists and filmmakers works. The organisation's principal activity is an autumn film festival where some of the world's most distinctive new cinema is presented in screenings, exhibitions, seminars, performances and workshops over 4 days.

As the situation around the global pandemic developed into 2020, it quickly became apparent that a physical Festival that year as originally planned would not be possible in light of the continuation of social distancing and potential returns to lockdown. In response to the situation, the organisation therefore decided to reallocate its resources into providing a digital platform for the communities that it serves and to continue to support the artists, filmmakers, audiences and creative professionals that it works with during this difficult time.

With the support of the Board, funders, partners and industry colleagues, BFMAF was able to create and deliver a successful and innovative inaugural online edition in the autumn of 2020. The 16th edition of Berwick Film & Media Arts Festival took place from Thursday 17 September to Sunday 11 October online at [bfmaf.org](http://bfmaf.org).

The Festival was presented on a newly commissioned website, created by the design studio Rectangle based in Glasgow, that hosted the carefully considered series of programme strands. Films were streamed on the platform with newly produced essays, podcasts and filmmaker introductions available alongside to contextualise the concepts and themes within the programme. Live events including filmmakers in conversation, previews of new work and listening parties were broadcast on the website at specific times inviting audience interaction.

In keeping with the Festival's aim in bringing the most contemporary and exciting films to our audiences, the Festival screened 13 World Premieres and 15 UK premieres during the 3 weeks online. The programme of 53 films was broken up curatorially into 5 strands and originated from 25 different countries and 5 different continents across the world including the UK, Germany, Tunisia, Japan, Morocco, Hong Kong, the USA and Argentina.

Strands this year included the *New Cinema Competition* which encompasses the Festival's view of some of the most distinctive works of new cinema and artists' moving image being made around the world today. This year for the first time, in reflection of circumstances, there was no jury and all selected filmmakers shared the Berwick New Cinema Award. BFMAF chose to create a non-competitive prize by reallocating funds that would have ordinarily supported filmmakers' travel and accommodation at the Festival towards the filmmakers fees. The strand *Filmmakers in Focus* was also developed this year to feature the works of 4 filmmakers: Ayo Akingbade (UK), Izza Génini (France/Morocco), Payal Kapadia (India), Angelo Madsen Minax (US). Further strands included: *Essential Cinema*, *Propositions*, and *Previews*, a brand-new initiative to the Festival that highlights forthcoming feature-length films.

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**ACHIEVEMENTS AND PERFORMANCE (CONTINUED)**

**Summary of Achievements & Performance in the Year (Cont.)**

As part of the *Propositions* strands, the Festival was pleased to have commissioned and presented two new pieces of work during the online edition. Zinzi Minott presented *Fi Dem III*, an investigation into Blackness and Diaspora in Britain and what does it mean to be Black British first- and second-generation children and grandchildren of Windrush migrants who are LGBTQI+? This work was commissioned in partnership with Spike Island, Bristol, and Transmission, Glasgow. In addition, Irish artist Renée Helèna Browne presented *Daddy's Boy* in which the filmmaker explores gender's role in legacy and difference, playing with the dichotomies of the character of T-Rex and heteronormativity.

Over the three weeks of activity, the Festival saw audiences of 12,639 watching screenings and attending events online. This is a comparable figure to 2019 and speaks to the success of the platform developed to support the communities BFMAF works within. Additionally, the podcast series were played over 6000 times by audiences during the Festival.

The Festival also saw a further increase in box office sales from 2019. Festival passes allowed audiences access to the full programme throughout the 3-week event recognising the broader potentials of the shift online as well as the domestic setting and schedules that our viewers would be working around. The cost of passes was flattened and 99.2% of audiences surveyed rated the Festival's value for money as good or very good.

Audiences under 30 increased this year to 34.2% and the international reach accounted for 37% of audiences, underlining the global reputation the Festival has built as it opened its programme for the first time to those who have never been able to attend in person before.

Alongside the online edition of the Festival, the organisation has successfully created an alternative platform for the work it produces in Berwick and the surrounding areas with children and young people to ensure they still had the opportunity to engage with arts and culture during the pandemic. This included the inaugural Berwick Young Filmmakers online workshops for young people aged between 12 – 16 years old. With the support of filmmaker Kimberley O'Neill, the group created a new collaborative film that was presented at the festival. The Early Career Critics programme facilitated workshops for eight young (18 – 30) writers from the North East of England and Scotland with globally successful critics. Finally, replacing the regular in-person school's screening, the Festival created an online platform for local schools and teachers to use. Schools had free access to a specially curated programme of films and worksheets which over 500 pupils benefitted from.

BFMAF continues to receive core funding from the Arts Council England as a National Portfolio Organisation and from The British Film Institute's Audience Fund once again this year. Key partners also include Northumberland Country Council, The Community Foundation and Berwick Town Council as well as sponsorship from local business Simpson's Malt and support from a variety of trusts and foundations.



**BERWICK FILM AND MEDIA ARTS FESTIVAL**  
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**TRUSTEES' REPORT**  
*For the year ended 31 March 2021*

**ACHIEVEMENTS AND PERFORMANCE**

**Financial Review**

The out-turn for the year is an unrestricted surplus of £16,017 (2020: Surplus £2,952). The surplus will be added to Unrestricted Reserves, leaving a balance on Unrestricted Funds, including Designated Funds, at 31 March 2021 of £37,221.

**PLANS FOR FUTURE PERIODS**

BFMAF continues to work on developing the framework and strategy of the organisation to ensure we are able to reflect the needs of our audiences and our commitment to the artists, filmmakers, audiences and creative professionals who we work with within our programme of activity.

The platform created in 2020 will be developed further in the coming years to become an ongoing resource for our communities. 2021 will bring a chance to continue this work as well as return to Berwick-upon-Tweed and cinema in person.

# **BERWICK FILM AND MEDIA ARTS FESTIVAL (A COMPANY LIMITED BY GUARANTEE)**

## **TRUSTEES' REPORT**

*For the year ended 31 March 2021*

### **RESPONSIBILITIES OF THE TRUSTEES**

The Trustees (who are also the Directors of Berwick Film & Media Arts Festival for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by Section 415A of the Companies Act 2006.

Signed by order of the Trustees



**Huw Davies**  
**Chair/Trustee**  
**Company Registration Number 05622380**

**2 December 2021**

# **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF BERWICK FILM AND MEDIA ARTS FESTIVAL YEAR ENDED 31 MARCH 2021**

I hereby report to the Trustees/Members of Berwick Film & Media Arts Festival (Charity Registration Number 1174274) on the accounts for the year ended 31 March 2021 set out on pages 12 to 23.

## **Responsibilities and basis of report**

As the charity'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').

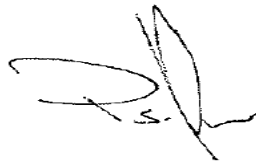
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

## **Independent Examiner's Statement**

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 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 or 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 (FRS102)).

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.



**Pete O'Hara, FCA, Chartered Accountant**  
**Fellow of the Institute of Chartered Accountants in England & Wales**  
4 Stoneyhurst Road West, Gosforth, Newcastle upon Tyne NE3 1PG

**2 December 2021**

**BERWICK FILM AND MEDIA ARTS FESTIVAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Income</b>					
Income from Investments	3	36	-	36	116
Income from Donations, Grants & Legacies	4	132,123	26,100	158,223	174,787
Income from Charitable Activities	5	24,901	-	24,901	16,320
<b>Total Income</b>		<b>157,060</b>	<b>26,100</b>	<b>183,160</b>	<b>191,223</b>
<b>Expenditure</b>					
Expenditure on Charitable Activities	6	141,043	26,100	167,143	187,810
<b>Total Expenditure</b>		<b>141,043</b>	<b>26,100</b>	<b>167,143</b>	<b>187,810</b>
<b>Net Income/(Expenditure)</b>		<b>16,017</b>	<b>-</b>	<b>16,017</b>	<b>3,413</b>
Balance brought forward at 1 April		21,204	-	21,204	17,791
<b>Balance carried forward at 31 March</b>	<b>13</b>	<b>£37,221</b>	<b>£-</b>	<b>£37,221</b>	<b>£21,204</b>

The notes on pages 14 to 23 form part of the financial statements.

All of the activities of the company are classed as continuing.

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

**BERWICK FILM AND MEDIA ARTS FESTIVAL  
(A COMPANY LIMITED BY GUARANTEE)  
STATEMENT OF FINANCIAL POSITION/BALANCE SHEET  
AS AT 31 MARCH 2021**

	Notes	2021 £	2020 £
<b>Fixed Assets</b>			
Tangible Fixed Assets	9	1,526	1,194
<b>Current Assets</b>			
Debtors	10	1,128	5,939
Cash At Bank & In Hand		63,764	50,711
		<u>64,892</u>	<u>56,650</u>
<b>Creditors – Amounts Falling Due Within 1 Year</b>	11	(29,197)	(36,640)
Net Current Assets/(Liabilities)		<u>35,695</u>	<u>20,010</u>
<b>Total Net Assets</b>	12	<u><b>£37,221</b></u>	<u><b>£21,204</b></u>
<b>Represented by:</b>			
Unrestricted Funds	13	37,221	21,204
Restricted Funds	13	-	-
		<u><b>£37,221</b></u>	<u><b>£21,204</b></u>

The notes on pages 14 to 23 form part of the financial statements.

The Trustees are satisfied that for the year ended 31 March 2021 the charity was entitled to exemption under section 477(2) of the Companies Act 2006.

The Trustees also confirm that the Members have not required the charity to obtain an audit in accordance with section 476 of the Companies Act 2006

The Trustees acknowledge their responsibilities for:

(i) ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act, and

(ii) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.

**These financial statements were approved and signed by a Member of the Board of Trustees on 2 December 2021.**



**Huw Davies**  
**Trustee**  
**Company Registration Number 05622380**

**BERWICK FILM AND MEDIA ARTS FESTIVAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**1. Accounting Policies**

The financial statements have been prepared 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 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Berwick Film & Media Arts Festival Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**Income**

All income is included in the Statement of Financial Activities (SOFA) when there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Such income is only deferred when the donor or funder has specified that the grant or donation can only be used in future accounting periods or where the donor or funder has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income, including interest on funds held on deposit, is recognised on a receivable basis.

**Expenditure**

All expenditure is accounted for on an accruals basis and is recognised when a liability is incurred.

- Expenditure on raising funds are those costs of seeking potential funders and applying for funding
- Charitable activities include expenditure associated with the planning and delivery of artistic productions and associated activities. This includes both the direct costs and support costs relating to these activities.
- Support or Indirect costs are those costs incurred in support of the charitable objectives. These have been allocated to the resources expended on a consistent basis that fairly reflects the true use of those resources within the organisation, such as allocating staff costs by time spent and other costs by their usage.
- Governance costs are those incurred in the governance of the charity and its assets and are primarily associated with the constitutional and statutory requirements.

**BERWICK FILM AND MEDIA ARTS FESTIVAL  
(A COMPANY LIMITED BY GUARANTEE)**

## 1. Accounting Policies (Continued)

## Tangible Fixed Assets and Depreciation

Depreciation is provided on any fixed assets at rates calculated to write off the assets over their remaining useful lives as follows:

IT & Office Equipment - 25% reducing balance

A full year's depreciation charge is applied in the year of acquisition and no charge is made in the year of disposal.

## Financial Instruments

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

## Fund Accounting

General Funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Designated Funds comprise unrestricted funds set aside by the Trustees for a specific purpose.

Restricted Funds reflect income received which a funder or donor requires must be spent on a particular purpose or where funds have been raised for a specific purpose. Such income and associated expenditure is shown as Restricted in the Statement of Financial Activities, whilst any unspent balances at the year-end are carried forward as Restricted Funds.

## Taxation

Berwick Film & Media Arts Festival meets the definition required of a charitable company for UK Corporation Tax purposes. Consequently, the company is potentially exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively for charitable purposes.

## 2. Going Concern

The Trustees have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**BERWICK FILM AND MEDIA ARTS FESTIVAL  
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**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

**3. Income from Investments**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank Interest Receivable	36	-	36	116
	<b>£36</b>	<b>-</b>	<b>£36</b>	<b>£116</b>

The 2020 total of £116 was wholly attributable to Unrestricted Funds.

**4. Income from Donations, Grants & Legacies**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations</b>	835	-	835	550
<b>Grant Income</b>				
Arts Council England – NPO	71,288	-	71,288	70,000
Asia Europe Foundation	-	-	-	2,428
Ballinger Trust	-	-	-	1,000
Berwick Town Council	-	4,600	4,600	4,538
British Council – International Prog.	-	-	-	2,000
British Council – Taiwan-UK	-	-	-	2,500
Connections				
British Film Institute – Creative Europe	-	-	-	400
British Film Institute – Film Festival Fund	40,000	-	40,000	31,000
Creative Scotland – Creative Europe	-	-	-	447
Film Hub North	-	-	-	500
Goethe Institut – Artists’ Attendance	-	500	500	511
Hadrian Trust	-	1,000	1,000	1,000
Joicey Trust – Outreach Programme	-	2,000	2,000	2,000
FB & PFB Lough Fund – Core Costs	10,000	-	10,000	10,000

Continued overleaf...



**BERWICK FILM AND MEDIA ARTS FESTIVAL  
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**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

**4. Income from Donations, Grants & Legacies (Cont.)**

	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
<b>Grant Income (Cont.)</b>				
Newcastle University	-	1,000	1,000	550
Northumberland CC Community Chest	-	3,000	3,000	2,000
Northumberland County Council	10,000	-	10,000	10,000
Princes Trust	-	-	-	5,000
Robert Wood Trust	-	2,000	2,000	-
Syracuse University	-	-	-	532
The Maltings – Berwick Visual Arts	-	-	-	2,889
University of Westminster	-	-	-	5,000
Welcome Fund – Silent Nights	-	-	-	7,500
Welcome Fund - Visitor Project	-	2,000	2,000	-
Wellesley Family Fund – Outreach	-	10,000	10,000	10,000
	<b>£132,123</b>	<b>£26,100</b>	<b>£158,223</b>	<b>£174,787</b>

Of the 2020 total of £174,787, £136,490 was attributable to Unrestricted Funds and £38,297 to Restricted Funds.

**5. Income from Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
Submission/Entry Fees	8,209	-	8,209	8,617
Sponsorship & Advertising	4,000	-	4,000	4,167
Box Office	5,895	-	5,895	849
Exhibition Tax Relief	6,797	-	6,797	-
Other Earned Income	-	-	-	2,687
	<b>£24,901</b>	<b>£-</b>	<b>£24,901</b>	<b>£16,320</b>

The 2020 total of £16,320 was wholly attributable to Unrestricted Funds.

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**6. Expenditure on Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Artistic Production/Project Costs</b>				
Programme Costs	50,182	26,100	76,282	95,863
Salaries & On Costs	78,857	-	78,857	70,133
Freelance Team	200	-	200	5,137
Travel & Subsistence	1,643	-	1,643	4,598
<b>Support Costs</b>				
Premises Costs	1,801	-	1,801	4,297
Administration & Office Costs	5,310	-	5,310	4,950
<b>Governance Costs</b>				
Independent Examiner's Fees	1,000	-	1,000	1,000
Book-keeping & Other Accountancy Fees	1,528	-	1,528	1,281
Governance Meeting Costs & Expenses	-	-	-	153
Depreciation	522	-	522	398
	<b>£141,043</b>	<b>£26,100</b>	<b>£167,143</b>	<b>£187,810</b>

Of the 2020 total of £187,810, £149,513 was attributable to Unrestricted Funds and £38,297 to Restricted Funds.

**7. Net Income/(Expenditure)**

	2021 £	2020 £
Net income/(expenditure) is stated after charging/(crediting):		
Independent Examiner's Fees – current year	1,000	1,000
Independent Examiner – other services – current year	1,000	1,000
Depreciation of owned Tangible Fixed Assets	522	398

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**8. Staff Costs & Trustees' Remuneration**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Gross Salary Costs	75,419	66,440
Employer's National Insurance	1,878	2,299
Employer's Pension Contributions	1,560	1,394
	<b>£78,857</b>	<b>£70,133</b>

No employee received remuneration of more than £60,000 during the year (2020 - Nil).

The average number of staff employed during the year, calculated as full-time equivalents, was as follows:

	<b>2021</b>	<b>2020</b>
	<b>No</b>	<b>No</b>
Artistic Production and Support	4	4

Key Management Personnel are defined by the organisation as the Trustees.

No remuneration has been paid to any Trustees/Directors in the year (2020: £Nil).

No sums were reimbursed in the year to Trustees for Travel and Subsistence expenses incurred in respect of their attendance at meetings of the charity (2020: £52 to 2 Trustees).

Pension benefits are provided through a Group Personal Pension Scheme, which is a defined contribution scheme. The assets of the scheme are held separately from those of the company in a separately administered fund. In the year to 31 March 2021 Berwick Film & Media Arts Festival made an employer's contribution of 3% of pensionable pay, provided that the employee made a minimum contribution of 5%.

These amounts are paid over to the scheme on a monthly basis.

No contributions were outstanding at 31 March 2021 (2020: £Nil).

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**9. Tangible Fixed Assets**

	<b>IT &amp; Office Equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2020	5,207	5,207
Additions in year	854	854
At 31 March 2021	<u>6,061</u>	<u>6,061</u>
<b>Accumulated Depreciation</b>		
At 1 April 2020	4,013	4,013
Charge for year	522	522
At 31 March 2021	<u>4,535</u>	<u>4,535</u>
<b>Net Book Value</b>		
At 31 March 2021	<u><b>£1,526</b></u>	<u><b>£1,526</b></u>
At 1 April 2020	<u>£1,194</u>	<u>£1,194</u>

**10. Debtors**

	<b>2021 £</b>	<b>2020 £</b>
Trade Debtors	100	-
Other Debtors	-	4,704
Prepayments	1,028	1,235
	<u><b>£1,128</b></u>	<u><b>£5,939</b></u>

**11. Creditors – Amounts Falling Due Within 1 Year**

	<b>2021 £</b>	<b>2020 £</b>
Trade Creditors	1,564	214
Other Creditors	283	268
Other Taxes & Social Security Costs	582	2,042
Deferred Income	20,662	31,710
Accruals	6,106	2,406
	<u><b>£29,197</b></u>	<u><b>£36,640</b></u>

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**12. Analysis of Net Assets between Funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	1,526	-	1,526	1,194
Debtors	1,128	-	1,128	5,939
Cash at Bank and In Hand	63,764	-	63,764	50,711
Creditors – Amounts Due Within 1 Year	(29,197)	-	(29,197)	(36,640)
	<b>£37,221</b>	<b>£-</b>	<b>£37,221</b>	<b>£21,204</b>

**13. Analysis of Charitable Funds**

	<b>Fund at 1 April 2020</b>	<b>Incoming Resources in Year</b>	<b>Resources Expended in Year</b>	<b>Fund at 31 March 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted General Funds</b>	<b>21,204</b>	<b>157,060</b>	<b>(141,043)</b>	<b>37,221</b>
<b>Restricted Funds</b>				
Berwick Town Council	-	4,600	(4,600)	-
Goethe Institut – Artists’ Attendance	-	500	(500)	-
Hadrian Trust	-	1,000	(1,000)	-
Joicey Trust – Outreach Programme	-	2,000	(2,000)	-
Newcastle University	-	1,000	(1,000)	-
Northumberland CC Community Chest	-	3,000	(3,000)	-
Robert Wood Trust	-	2,000	(2,000)	-
Welcome Fund - Visitor Project	-	2,000	(2,000)	-
Wellesley Family Fund – Outreach	-	10,000	(10,000)	-
<b>Total Restricted Funds</b>	<b>-</b>	<b>26,100</b>	<b>(26,100)</b>	<b>-</b>
<b>Total Funds</b>	<b>£21,204</b>	<b>£183,160</b>	<b>£(167,143)</b>	<b>£37,221</b>

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**13. Analysis of Charitable Funds (Cont.)**

<b>Name of Restricted Fund</b>	<b>Description, Nature &amp; Purpose of the Restricted Fund</b>
Berwick Town Council	Towards the cost of various marketing initiatives and the Berwick New Cinema Award
Goethe Institut – Artists’ Attendance	Towards the cost of enabling specific artists’ attendance at the 2020/21 Festival
Hadrian Trust	Towards the cost of online festival activities
Joicey Trust – Outreach Programme	Towards the cost of a festival outreach and participation programme
Newcastle University	Towards the cost of online festival activities
Northumberland CC Community Chest	Towards the cost of online festival activities
Robert Wood Trust	Towards the costs of dedicated film screenings with associated workshops for middle and high school pupils in Berwick
Welcome Fund - Visitor Project	Towards the cost of online festival activities
Wellesley Family Fund – Outreach	Towards the cost of film education and outreach work

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### **14. Related Party Transactions**

The charity has a close working relationship with Arts Council England which is a registered charity and has provided significant project funding which enables the charity to carry out its charitable objectives. In total, grant funding of £71,288 (2020: £70,000) from Arts Council England was recognised in the year.

At 31 March 2021, Nil was owing to Berwick Film & Media Arts Festival from Arts Council England (31 March 2020: £Nil).

### **15. Taxation**

The company is a registered charity and no provision is considered necessary for taxation.

### **16. Financial Commitments**

No material financial commitments have been made in respect of future financial periods.

### **17. Company Limited by Guarantee**

The charity is incorporated under the Companies Act 1985 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding £1 as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

There are currently 12 members of the company (2020 - 12 members).