

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 2023**

BERWICK FILM AND MEDIA ARTS FESTIVAL
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT
For the year ended 31 March 2023

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 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Name	Berwick Film & Media Arts Festival
Charity registration number	1174274
Company registration number	05622380
Registered office	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	- Resigned 5 April 2022
Laura Simpson (Chair)	
Dawn Bothwell	
Menelaos Gkartzios	- Resigned 5 April 2022
Christopher Hardie	
May Adadol Ingawanij	- Appointed 1 June 2022
Jonathan Lang	- Resigned 5 April 2022
Wendy Law	- Resigned 5 April 2022
Luke Moody	
Andrew Ormston	- Resigned 5 April 2022
Scott Sherrard	- Resigned 5 April 2022
Yvonne Smith	- Resigned 31 January 2023
Matthew Stokes	

Independent Examiner	Mr Pete O'Hara FCA, Flat 3, 1 Tankerville Terrace, Jesmond, Newcastle upon Tyne NE2 3AH
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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 2020.

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.

Structure and Governance

The charity currently has a board of six 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 theatre and wider charity sectors.

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.

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STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)

Reserves Policy (Cont.)

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 total unrestricted Reserves at 31 March 2023 are £32,546 with 'free' unrestricted Reserves, defined as non-designated unrestricted funds, net of the value of Fixed Assets, of £31,664, thereby providing a modest amount of additional contingency.

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

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.

Aims & Objectives

Berwick Film & Media Arts Festival (BFMAF) is an artistically ambitious organisation for artists' moving image and new cinema based in North Northumberland on the English border with Scotland.

A work in progress, leading through collaboration, it has a resolute commitment to the mutual development of the artists, audiences, filmmakers and programmers that make the Festival possible.

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OBJECTIVES AND ACTIVITIES (CONTINUED)

Aims & Objectives (Cont.)

The Festival enacts pluralist ideas of moving image and 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; or live, installation-based or performative works.

BFMAF also strives to understand and work towards optimal exhibition conditions for artists and filmmakers' work within the resources and contexts it has available. In evaluating this, the accessibility of audiences and communities that it is involved with – locally, regionally, nationally and internationally – are of utmost consideration.

BFMAF was established in 2004 by artists Marcus Coates and Huw Davies in the Northumberland border town of Berwick-upon-Tweed.

The Festival's vision is to be the UK's leading festival for artists' moving image and new cinema.

Its strategic objectives are to:

1. present an artistically ambitious, internationally significant programme of artists' moving image and new cinema.
2. create a resilient, dynamic and ever evolving organisation where inclusivity, access and environmental responsibility are central to all activity.
3. support creative practitioners, artists, filmmakers, critics and curators, instigating transformative moments in their careers and striving towards optimal conditions for their work.
4. embody a 'work in progress' ethos where collaboration, innovation, research and mutual exchange shape our organisation's present and future.
5. develop the Festival's reputation and associational life, bridging international, national and regional cultural communities.
6. invest in an integrated digital presence, informed data culture and effective PR and marketing strategies.
7. ensure our programmes are engaging and stimulating for all audience members, with specific provision for young people.
8. deliver a programme which is informed by the social, cultural, historical, and environmental contexts of North Northumberland and its communities.

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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 19th year, BFMAF is recognised for its 3-day festival of screenings, exhibitions, 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 up to 12,000 visitors attending in person in or online, 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 that 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.

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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 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 loss of the Festival's main venue, The Maltings, during its planned redevelopment

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 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
- Regular dialogue with The Maltings team and Northumberland County Council, ensuring availability of the venue early in our planning cycle
- Contingency planning for replacement venues, including temporary structures

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ACHIEVEMENTS AND PERFORMANCE

Summary of Achievements & Performance in the Year

A New Season

Longer term work in progress culminated in decisions to shift BFMAF's film festival from its established Autumn dates to early Spring. The resultant longer lead time for the 18th Festival allowed us to respond to a number of opportunities for research and development, including:

- Recruitment of two key new roles: Deputy Director and Communications Manager;
- Successfully reapplying to be part of Arts Council England's National Portfolio for 2023-26, with additional investment to enable us to create a new role of Public Programmer, deliver year-round programming in Berwick and build on our artist development activity;
- Achieving multi-year support from North of Tyne Combined Authority Scale Up Fund to increase capacity, marketing and PR activities, and develop our programme to reach bigger audiences (2022-25);
- Taking part in Film Hub Scotland's Amplify for Festivals programme, to develop our business plan with new vision objectives and KPI's for 2023-26;
- Website development and a significant overhaul of our ticketing system, with wire frame integration between bfmaf.org and The Maltings website to enable a better box office experience for audiences.

Key factors in the decision to change dates included a schedule that allowed for better working conditions – a Festival that works with, rather than against, the annual calendar and that allowed for summer holidays to be taken; better availability of accommodation in Berwick; avoiding the regular rail maintenance which often disrupted travel for guests and audiences; and stepping out of a congested period in the festival calendar.

Early March is a much quieter month in Berwick, sitting outside of the busy summer and early autumn tourist season and the cultural activity that this brings. Availability of accommodation was excellent and this had a big positive impact on ticket sales and the large proportion of visitors attending from outside the region.

This was the first completely in-person festival since September 2019.

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ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

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

Festival Programme

"...BFMAF has since its inaugural 2005 edition taken as given the intertwinement of the aesthetic and the political, and refused antagonisms between fiction and non-fiction, shorts and features, old and new... While experimental documentary forms dominated its eighteenth edition, many highlights looked to the liberatory capacities of narrative fiction and performance, as subjects and strategies of excavation."

– Dylan Huw, e-flux

The Festival programme consisted of 28 cinema screening programmes at The Maltings with live introductions and filmmaker Q&As; 5 free film exhibitions in heritage and civic sites around the town; and the production of a 64 page catalogue including original texts on all the films and a smaller 32 page programme preview publication. Alongside the in-person Festival there was an online screening room accessible by all accredited pass-holders for 3 weeks after the Festival.

The Festival Programmers were Dan Guthrie, Alice Miller, Myriam Mouflih, Herb Shellenberger and Ilinca Vanau. This year was the fourth year that we have been able to support two Programming Fellows, a mentorship and development role for early career film curators, which is recruited prioritising candidates with protected characteristics and/or lower income backgrounds.

Highlights

Filmmakers in Focus: the first UK retrospective of filmmakers Anastasia Lapsui (Nenets), Markku Lehmuskallio and collaborator Johannes Lehmuskallio (Finland). Their narrative and documentary feature films made across four decades centre on people, stories and perspectives indigenous to the Arctic Circle, particularly the Nenets, a nomadic tribe living for centuries in regions of the Extreme North. The Opening Gala film, 'Anerca: Breath of Life', played to a sell-out audience in the Maltings Main House.

UK Festival Premiere of Luke Fowler (UK), **'Being in a Place – A Portrait of Margaret Tait'**: Drawing on a wealth of unseen archival material and unpublished notebooks, the film weaves a complex and personal portrait of Scottish filmmaker Margaret Tait's life. 'Being in a Place' came to Berwick following its international premiere at Berlinale and was followed by screenings at Cinema du Reel, Open City Documentary Film Festival and as part of MoMA New York's Doc Fortnite.

Berwick New Cinema Awards celebrate some of the most distinctive works of new cinema and artists' moving image being made around the world today. Uniquely, all selected filmmakers in this strand receive an award rather than a single winner chosen by a jury. The **25 New Cinema Award winners** were selected by our programmers from 918 films researched and entered via an open call. BNC screening programmes achieved consistently large audiences, with sellouts in the Henry Travers studio and audiences of between 110-164 in the Main House.

UK premiere of Soda Jerk's 'Hello Dankness' (AUS, US), a bent suburban musical comprised entirely of pirated film samples that bears witness to the psychotropic cultural spectacle of the US from 2016 to 2021. The film came to Berwick directly from its international premiere at Berlinale. and garnered rave reviews including The Hollywood Reporter, Frieze and The Guardian.

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ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

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

Essential Cinema: Helena Solberg: a presentation of Solberg's debut short films (1966-69) alongside her 1982 feature 'From the Ashes: Nicaragua Today' which brings a multi-layered feminist perspective to a political and societal portrait of the country following the 1979 insurrection that overthrew the Somoza dictatorship. The screening was followed by a Q&A with Mariana Cunha, lecturer in Screen Studies at the University of Westminster.

New film restorations of 'Nedarma' and 'Seven Songs from the Tundra' (Anastasia Lapsui/Markku Lehmuskallio, Nenets/Finland); 'The Blue Mammy' (Johannes Lehmuskallio, Finland); and 'Terminal USA' (Jon Moritsugu, USA).

Showcases: the Festival included 2 programmes produced in partnership with UK Universities: Newcastle University and Goldsmiths University of London. These partnerships result from a long term strategy that nurtures mutually beneficial relationships with educational institutions in a way which brings groups of students and academics to the Festival, raises the cultural profile of the Festival and the region and provides a professional platform for emerging artists.

Christopher Ulutupu commission and residency: We worked with CIRCUIT and Tautai Pacific Arts Trust in New Zealand to support a newly commissioned single-screen moving image work by the Moana Pasifika artist Christopher Ulutupu. The film 'Hidden amongst Clouds' reflected Ulutupu's ongoing interest in themes of belonging and the importance of recontextualising and reimagining narratives of colonial stereotypes. It had its UK Premiere at the Festival in exhibition at the Gymnasium Gallery. Following the Festival, BFMAF arranged a 2-week residency for the artist at Flat Time House, London.

Screentime: A showcase of 3 films made by young Berwick filmmakers. 'Everyday Apocalypse' and 'In10ded Ten: The Fate of The Middle Place' were commissioned by the Festival in 2020 and 2021 respectively and were made collaboratively with artist Kimberley O'Neill and Berwick Young Filmmakers (a group of local 12–14 year olds). This was the first opportunity to publicly showcase these works following Covid disruptions. A sold-out event, which included a Q&A with some of the young filmmakers, was followed by a reception celebrating the films. An exhibition of the films was also open at Berwick Visitor Centre throughout the Festival weekend.

Festival Programme - in numbers

- **28** cinema screening programmes
- **48** films
- **34** countries of production
- **18** World Premieres
- **28** UK Premieres
- **28** Berwick New Cinema Awards of £400 paid directly to filmmakers
- **5** free film exhibitions in heritage and civic sites around Berwick-upon-Tweed
- **64** page full colour catalogue including original texts on all the films

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ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

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

In total, **48** films were included in the programme, by filmmakers from **34** countries including Argentina, Finland, Georgia, Iran, Japan, Lebanon, Morocco, Mozambique, Nicaragua, Palestine, Philippines, Saudi Arabia, Singapore and Thailand. Of those 13 UK and 35 international filmmakers, **27** travelled to Berwick, enriching audiences' experience of their films, and connecting with visiting curators and programmers too.

Audiences - overview

The **18th BFMAF** had a total audience of 5,546. Gross box office income saw an increase of 63% from the previous high in 2019, largely due to the new dates but also because of additional investment in marketing and PR. This is a significant achievement, given that cinema audiences across the UK remain 30% lower than pre-pandemic years.

Survey and box office data give us a good understanding of where our audiences travelled from:

	2023	
	Surveys	*Box Office
Berwick-upon Tweed	26%	14%
Edinburgh	18%	12%
Newcastle	16%	11%
Glasgow	17%	14%
London	3%	12%
Scotland	38%	32%
UK	93%	
International	7%	

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ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

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

Festival Team

Throughout 2022/23, the Festival created 14 freelance roles for programmers, technicians, designers, web developers, an editor, and Festival and Volunteers coordinators.

Changes to the core team in this period included:

- Elisa Kay started in the role of Deputy Director in May 2022. Most recently, she was working in freelance curatorial and research roles with the UK's Government Art Collection and Somerset House, London, and as an arts fundraiser. Prior to this she was a Curator at Spike Island in Bristol, where she worked on exhibitions with artists including Andrea Luka Zimmerman, Roman Štětina and Sriwhana Spong, and at Flat Time House in London where she commissioned artists including Laure Prouvost and Bea McMahon.
- Hamish Young took on the role of Festival Manager in May 2022. Hamish joined the Festival in 2018 and has worked on planning and delivery, working across programming, marketing, film transport, and guest services in his previous role as Programme Coordinator before his promotion. Prior to BFMAF, Hamish worked at the 2017 Venice Biennale in both the German and British Pavilions and before this at the Fruitmarket Gallery in Edinburgh.
- Reba Martin was appointed as Communications Manager in January 2023. She has previously worked in communications and curatorial capacities at Watershed, BFI FAN, Rhubaba Gallery, HOME, Dogwoof, ArtReach, Fringe of Colour, Sheffield Doc/Fest and Cinema Rediscovered. She has written and spoken casually/critically about cinema for Gal-dem, the Independent Cinema Office, 34minus1, Cinema Rediscovered, BFI National Archive, and Club Des Femmes.

BFMAF is a Disabled person-led organisation. With the assistance of Access to Work grants from the Department of Work and Pensions we are working to overcome the barriers to work for our employees, and barriers to attendance or participation for filmmakers and audiences, that disability causes.

Volunteers Programme

This year's Festival marked a return to the rollout of a volunteer programme. In total 30 volunteers worked in various roles across the exhibition and cinema programme. Around 50% were from Northumberland with the other 50% mostly travelling from Scotland and the North East of England.

For many of the volunteers it was their first time in a film festival environment and an opportunity to both attend the festival (with free full weekend passes) and gain experience of a variety of roles. 14 of the volunteers were aged 24 or younger whose main reasons for applying were for educational reasons and to gain work experience.

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ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

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

The feedback from the volunteers at the Festival also points to the benefits to health and wellbeing that the experience provided. This was especially true of the older volunteers whose main reasons for participating were either to support the Berwick community or meet new people. A third of the volunteer group were of retirement age and the festival provided the opportunity to mix with a diverse group of people both within the volunteer group and attending audience.

Financial Review

The out-turn for the year is an unrestricted surplus of £441 (2022: Deficit £5,086). The surplus will be added to Unrestricted Reserves, leaving a balance on Unrestricted Funds, including Designated Funds, at 31 March 2023 of £32,546.

PLANS FOR FUTURE PERIODS

The Maltings, which was expected to close for redevelopment from January 2024, will now remain open until summer 2024. Therefore, we will have one more Festival in our usual home before the building closes for between 2 and 3 Festival editions. This provides us with cause to rethink how and where BFMAF operates in the broadest sense; we also want to make sure that the Festival this March provides a fitting temporary farewell to our long-standing home. When The Maltings reopens, it will be more contemporary, accessible and with additional seating capacity and screening spaces.

We will be leaving our long-standing office space at The Maltings over the summer 2023 to rent a space at Berwick Workspace on Marygate and will be exploring a wide range of options for alternative future Festival venues, in dialogue with Create Berwick (CCZ), The Maltings and other potential partners.

We continue to lead on improving opportunities and working conditions within our sector and will be creating a number of permanent part-time Programming roles, as well as continuing our Programming Fellowships into their 5th year.

With Additional Investment from Arts Council England from 2023-26, we will be recruiting a Public Programmer, a new role at the Festival. It emerges from a long-term commitment to collaborative work as a critically engaged practice. The Public Programmer will join conversations to create a year-round public programme with communities, artists, filmmakers and educators in and around Berwick-upon-Tweed.

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TRUSTEES' REPORT
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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.

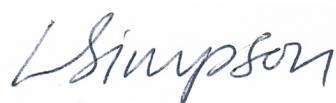
In preparing these financial statements, the Trustees are required to:

- 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



Laura Simpson
Chair/Trustee
Company Registration Number 05622380

26 October 2023

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF BERWICK FILM AND MEDIA ARTS FESTIVAL YEAR ENDED 31 MARCH 2023

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 2023 set out on pages 15 to 25.

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').

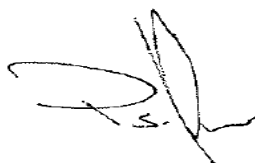
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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
Flat 3, 1 Tankerville Terrace, Jesmond, Newcastle upon Tyne NE2 3AH

26 October 2023

BERWICK FILM AND MEDIA ARTS FESTIVAL
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income					
Income from Investments	3	74	-	74	1
Income from Donations, Grants & Legacies	4	184,357	2,918	187,275	161,225
Income from Charitable Activities	5	26,767	-	26,767	34,067
Total Income		211,198	2,918	214,116	195,293
Expenditure					
Expenditure on Charitable Activities	6	210,787	2,918	213,705	200,379
Total Expenditure		210,787	2,918	213,705	200,379
Net Income/(Expenditure)		411	-	411	(5,086)
Balance brought forward at 1 April		32,135	-	32,135	37,221
Balance carried forward at 31 March	13	£32,546	£-	£32,546	£32,135

The notes on pages 17 to 25 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
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STATEMENT OF FINANCIAL POSITION/BALANCE SHEET
AS AT 31 MARCH 2023**

	Notes	2023 £	2022 £
Fixed Assets			
Tangible Fixed Assets	9	882	1,176
Current Assets			
Debtors	10	21,951	4,893
Cash At Bank & In Hand		36,634	33,647
		<u>58,585</u>	<u>38,540</u>
Creditors – Amounts Falling Due Within 1 Year	11	(26,921)	(7,581)
Net Current Assets/(Liabilities)		<u>31,664</u>	<u>30,959</u>
Total Net Assets	12	<u>£32,546</u>	<u>£32,135</u>
Represented by:			
Unrestricted Funds	13	32,546	32,135
Restricted Funds	13	-	-
		<u>£32,546</u>	<u>£32,135</u>

The notes on pages 17 to 25 form part of the financial statements.

The Trustees are satisfied that for the year ended 31 March 2023 the charity was entitled to exemption under section 477(2) of the Companies Act 2006.

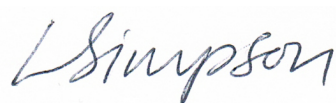
The Trustees also confirm that the Members have not required the charity to obtain an audit in accordance with section 476 of the Companies Act 2006

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 26 October 2023.



Laura Simpson
Chair/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 2023

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)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

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
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

3. Income from Investments

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Bank Interest Receivable	74	-	74	1
	£74	£-	£74	£1

The 2022 total of £1 was wholly attributable to Unrestricted Funds.

4. Income from Donations, Grants & Legacies

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Donations	450	-	450	441
Grant Income				
Arts Council England – NPO	71,288	-	71,288	71,288
Berwick Town Council	(1,039)	-	(1,039)	4,500
British Film Institute – Film Festival Fund	40,000	-	40,000	40,000
FB & PFB Lough Fund – Core Costs	10,000	-	10,000	10,000
Film Hub North	-	-	-	7,500
Finnish Institute UK & Ireland – Artists’ Attendance	-	518	518	-
Goethe Institut – Focus Discussion	-	-	-	375
Hadrian Trust	1,000	-	1,000	-
Joicey Trust – Outreach Programme	-	2,400	2,400	2,400
North of Tyne Combined Authority	47,937	-	47,937	-
Sir James Knott Trust	5,000	-	5,000	5,000
Northumberland County Council	9,721	-	9,721	9,721
Wellesley Family Fund – Outreach	-	-	-	10,000
	183,907	2,918	186,825	160,784
	£184,357	£2,918	£187,275	£161,225

Of the 2022 total of £161,225, £136,450 was attributable to Unrestricted Funds and £24,775 to Restricted Funds.

BERWICK FILM AND MEDIA ARTS FESTIVAL
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

5. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Submission/Entry Fees	9,485	-	9,485	16,153
International Funding/Fees	3,871	-	3,871	5,500
Sponsorship & Advertising	4,000	-	4,000	4,000
Box Office	9,411	-	9,411	8,414
	£26,767	£-	£26,767	£34,067

The 2022 total of £34,067 was wholly attributable to Unrestricted Funds.

6. Expenditure on Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Artistic Production/Project Costs				
Programme Costs	97,224	2,400	99,624	110,924
Salaries & On Costs	93,569	-	93,569	70,892
Travel & Subsistence	7,971	518	8,489	3,054
Support Costs				
Premises Costs	5,963	-	5,963	6,470
Administration & Office Costs	4,753	-	4,753	5,546
Governance Costs				
Independent Examiner's Fees	1,000	-	1,000	1,000
Book-keeping & Other Accountancy Fees	-	-	-	2,088
Legal & Professional Fees	13	-	13	13
Depreciation	294	-	294	392
	£210,787	£2,918	£213,705	£200,379

Of the 2022 total of £200,379, £175,604 was attributable to Unrestricted Funds and £24,775 to Restricted Funds.

BERWICK FILM AND MEDIA ARTS FESTIVAL
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

7. Net Income/(Expenditure)

	2023	2022
	£	£
Net income/(expenditure) is stated after charging/(crediting):		
Independent Examiner's Fees – current year	1,000	1,000
Independent Examiner – other services – current year	350	-
Depreciation of owned Tangible Fixed Assets	294	392
	<hr/>	<hr/>

8. Staff Costs & Trustees' Remuneration

	2023	2022
	£	£
Gross Salary Costs	89,398	67,652
Employer's National Insurance	2,381	1,760
Employer's Pension Contributions	1,790	1,480
	<hr/>	<hr/>
	£93,569	£70,892

No employee received remuneration of more than £60,000 during the year (2022 - Nil).

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

	2023	2022
	No	No
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 (2022: £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 (2022: £Nil).

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 2023 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 2023 (2022: £Nil).

BERWICK FILM AND MEDIA ARTS FESTIVAL
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

9. Tangible Fixed Assets

	IT & Office Equipment £	Total £
Cost		
At 1 April 2022	6,102	6,102
Additions in year	-	-
At 31 March 2023	6,102	6,102
Accumulated Depreciation		
At 1 April 2022	4,926	4,926
Charge for year	294	294
At 31 March 2023	5,220	5,220
Net Book Value		
At 31 March 2023	£882	£882
At 1 April 2022	£1,176	£1,176

10. Debtors

	2023 £	2022 £
Trade Debtors	718	4,289
Accrued Income	16,609	223
Prepayments	714	381
Other Taxes & Social Security Costs	3,910	-
	£21,951	£4,893

11. Creditors – Amounts Falling Due Within 1 Year

	2023 £	2022 £
Trade Creditors	8,640	1,451
Other Creditors	7,402	242
Other Taxes & Social Security Costs	-	221
Deferred Income	-	2,025
Accruals	10,879	3,642
	£26,921	£7,581

BERWICK FILM AND MEDIA ARTS FESTIVAL
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

12. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Fixed Assets	882	-	882	1,176
Debtors	21,951	-	21,951	4,893
Cash at Bank and In Hand	36,634	-	36,634	33,647
Creditors – Amounts Due Within 1 Year	(26,921)	-	(26,921)	(7,581)
	£32,546	£-	£32,546	£32,135

13. Analysis of Charitable Funds

	Fund at 1 April 2022	Income in Year	Exp'ture in Year	Fund at 31 March 2023
	£	£	£	£
Unrestricted General Funds	32,135	211,198	(210,787)	32,546
Restricted Funds				
Finnish Institute UK & Ireland – Artists' Attendance	-	518	518	-
Joicey Trust – Outreach Programme	-	2,400	2,400	-
Total Restricted Funds	-	2,918	(2,918)	-
Total Funds	£32,135	£214,116	£(213,705)	£32,546

BERWICK FILM AND MEDIA ARTS FESTIVAL
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

13. Analysis of Charitable Funds (Cont.)

Name of Restricted Fund	Description, Nature & Purpose of the Restricted Fund
Finnish Institute UK & Ireland – Artists' Attendance	Towards the cost of artists' attendance at the 2022/23 Festival
Joicey Trust	Towards the cost of engaging local children and young people in film, filmmaking and film reviewing in Berwick

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 (2022: £71,288) from Arts Council England was recognised in the year.

At 31 March 2023, Nil was owing to Berwick Film & Media Arts Festival from Arts Council England (31 March 2022: £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 6 members of the company (2022 - 12 members).