

THE BRITISH FEDERATION OF FILM SOCIETIES
TRADING AS CINEMA FOR ALL

CINEMA FOR ALL 2023-24 ANNUAL REPORT



CHARITY NUMBER: 276633

COMPANY NUMBER: 01391200





Cinema For All Conference 2023, Clare Moores from Manchester and Salford Film Society,
Photo Peter Martin

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PUBLIC BENEFIT

The charitable objects of Cinema For All are:

To advance the education of and to encourage the interest of the public in film as an art and as a medium for information, education and social enlightenment; and to promote the study and appreciation of film specifically. Cinema For All acts to benefit the public in the following ways:

EDUCATION AND TRAINING

Cinema For All's activities benefit the public by providing opportunities to see a wider range of films, to develop an interest in film as an art form, become better informed and educated about film, and to appreciate different cultures and viewpoints. Our annual conference for community cinema is a unique national event providing valuable opportunities to network and share best practice on a peer-to-peer level, as well as previewing forthcoming titles. We returned to an in person event in February 2023 and June 2024. Our training and coaching programmes provide valuable support, learning and development opportunities for those currently running volunteer-led film societies and community cinemas and those who are starting out.

UNIQUE RANGE AND REACH

Cinema For All is the only national agency working exclusively on behalf of community cinema. Our knowledge of the breadth and depth of the sector, along with our history of support, enables us to nurture its great variety. The activities of Cinema For All cover the whole country, encouraging and supporting members of the public to engage in community film exhibition across the UK. As a member organisation, Cinema For All speaks for and advocates on behalf of the sector on the national cultural stage. We work across the UK to provide local, hands-on advice to community film exhibitors.

INFORMATION AND ADVICE

This service covers all aspects of film exhibition, from setting up a community cinema,

to choosing and hiring equipment, film recommendations, licences and film availability. Personal bespoke advice is given by person via email, phone or zoom calls. A full range of downloadable digital resources, as well as a comprehensive community cinema start up pack are available from the website. Cinema For All also distributes its monthly Newsreel magazine to over 2,000 email addresses from across the film, voluntary and arts sectors and produces a popular podcast series.

MEMBERSHIP

Cinema For All provides a range of affordable membership categories for organisations, from our free Affiliate membership, to Associate and Full Membership. We offer a reduced price



Cinema For All Conference 2023, Photo Peter Martin

for membership to groups in their first and second years with the same level of access to all our amazing services and benefits.

REPRESENTATION

Cinema For All uses the data it holds on the sector to make informed responses to various public consultations to advocate for its membership. The Cinema For All board also includes elected trustees who have a particular role in representing members' needs on the board and who can be contacted directly with any

any concerns members may have.

SUPPORTING DISADVANTAGED COMMUNITIES

Cinema For All works for the public benefit through project work targeting specific social groups that may be disadvantaged in terms of their access to film culture and the broader range of films available.

REGIONAL ACTIVITY

Properly constituted Cinema

For All regional networks hold film viewing sessions and training days and the regional representatives form an integral part of Cinema For All.

Film societies and community cinemas play a vital role in bringing film to rural and remote communities. In addition, our Climate Action Focus group aims to create sustainable networks in areas of the UK without formal Cinema For All Regional Groups.



Image: Cinema For All Conference 2023, Photo Peter Martin



Cinema For All, British Federation of Film Societies

Cinema For All is the trading name of the British Federation of Film Societies which was incorporated as a company and as a charity on 27 September 1978. The British Federation of Film Societies is a company limited by guarantee and has no share capital. The liability of the members is limited. The trustees of the charity are also the directors of the company.

Throughout this document, Cinema For All will be used when referring to the British Federation of Film Societies.

www.cinemaforall.co.uk

The financial statements found on pages 16 to 30 comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice: the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) for the Accounting and Reporting by Charities.

ANNUAL GENERAL MEETING 2024

The Trustees have agreed that the 2024 Annual General Meeting should be online and will take place on 10 December 2024.

Company Number: 01391200

Charity Number: 276633

REGISTERED OFFICE

Unit 411, The Workstation 15 Paternoster Row Sheffield
South Yorkshire S1 2BX

INDEPENDENT EXAMINER

Philip Allsop FCA BHP LLP Chartered Accountants
2 Rutland Park, Sheffield, S10 2PD

BANKERS

Lloyds Bank 802 Oxford St Swansea SA1 3AF

BOARD OF TRUSTEES 2023/24

We would like to express our gratitude for the contribution of all those who have served as trustees.



Andrew Ormston
Chair



Benjamin Johnson
Vice Chair



Patrick Campbell
Treasurer



Rui Jin
Board Member



Rico Johnson-Sinclair
Board Member



Carmen Paddock
Board Member



Jules Roberts
Board Member



Paula Stott
Board Member



Tatenda Jamera
Board Member

Andrew Ormston, Graham Hill (Treasurer/ Resigned January 2023), Patrick Campbell (Treasurer/ Appointed January 2023), Rico Johnson Sinclair, Benjamin Johnson (Appointed February 2022/ Elected Vice-Chair July 2022), Paula Stott (Elected August 2022), Rui Jin (Elected August 2022), Carmen Paddock (Appointed May 2023), Jules Roberts (Appointed May 2023) and Tatenda Camera (Appointed December 2023).

TRUSTEES' RESPONSIBILITIES STATEMENT - CHARITABLE COMPANY

The trustees (who are also directors of Cinema For All 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. 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 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:

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles in the Charities SORP 2019 (FRS 102);

3. make judgements and estimates that are reasonable and prudent;
4. state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
5. 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 adequate 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. They 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.

WORKING GROUPS

The Board of Trustees organises working groups, which can include trustees, staff members and volunteers, with specific skills as required from time to time. These groups are focused on particular projects, or strategic issues that require resolving. An example of working group is IT Development, Finance and Fundraising, Membership and others.

The Board also allocates overseeing

responsibilities to individual trustees, again, as may be required, though this does not change the collective responsibility of the Board. Trustee lead roles include IT, HR, Risk, Finance, Safeguarding and Board-Staff Liaison.



Image: Cinema For All Conference 2023, Photo Peter Martin



Image: Cinema For All Conference
2023, Photo Peter Martin

PATRONS AND HONORARY COUNCIL 2023/24

Cinema For All has three patrons: film director, Ken Loach, film producer, Mark Herbert and writer and broadcaster, Danny Leigh. We are very grateful to them for agreeing to lend their names to our organisation. They help to raise the profile of Cinema For All with the media and general public, thereby helping to promote the community cinema sector.

Our Honorary Council of Vice-Presidents are Marjorie Ainsworth, who celebrated her 102nd birthday in January 2024, Donna Anton, Peter Cargin, Brian Clay and David Miller.

The Board has the power to appoint any individual to be the President, or Vice-President.

People in these roles are not trustees, but have a similar role to our Patrons. However, they may be more hands on and their appointment has professional credibility and relevance within the area of Cinema For All's core activity, thus enhancing its profile with other organisations involved with film exhibition.

RISK MANAGEMENT AND SERIOUS INCIDENTS

Trustees are responsible for overseeing the risks faced by Cinema For All. Detailed considerations of risk are delegated to the Chief Executive Officer.

RISK MANAGEMENT

Risks are identified, assessed and controls established throughout the year. A review of the charity's risk management process is undertaken on a regular basis and managed under a variety of headings. Under the heading of risk management, we also include a Safeguarding Policy which specifically relates to working with vulnerable people. The Board has a specific lead for Risk and Safeguarding and the risk register and any resulting issues are discussed at each Board meeting.

SERIOUS INCIDENTS

No serious incidents, as defined by The Charity Commission, have occurred, or been notified in the year 2023/24.

COVID-19

The risks from COVID-19 have not gone away and Cinema For All continues to take steps to help minimise risk and safeguard public health. All decisions about our operations and our event programmes are taken in line with current guidance and public health advice. Cinema For All has

put in place robust and agile plans to support the wellbeing of its staff, members and volunteers, and the wider communities that it serves.

Cinema For All has continued to provide advice and support to members throughout the COVID-19 pandemic. We have adopted a hybrid working model with staff working from the office on a part time basis, while continuing some working from home.

POLICIES

INVESTMENT POLICY

Under the Memorandum and Articles of Association the charity has the power to invest in any way the trustees see fit provided no form of permanent trading is undertaken.

RESERVES POLICY

Cinema For All funds current activities and longer term developments from grants and donations received, and from its earned income. In order to mitigate against any unforeseen expenditure, or

fall in income, Cinema For All aims to maintain its free reserves (net unrestricted current assets) at a level equivalent to six months' expenditure on unrestricted activities. We had aimed to reduce reserves to £100k

▼ POLICIES

to cover 6 months' expenditure. This policy will be reviewed and monitored regularly in the light of the changing financial climate and other risks.

GRANT MAKING POLICY

Under the Memorandum and Articles of Association the Charity is able to make grants, or contribute towards the funds of community cinemas as it sees fit.

EQUAL OPPORTUNITIES POLICY

Cinema For All strives to be an equal opportunities employer and aims to ensure that individuals are recruited, promoted and treated on the basis of their relevant merits and ability to do the job in question. Specifically, our policies ensure that no member of staff, volunteer, or job applicant receives less favourable treatment on the grounds of gender, marital status, colour, race, nationality or ethnic origin, disability, age, sexual orientation, religious or political belief, trade union activity, physical appearance or HIV-status. Cinema For All regularly reviews its recruiting procedures

and makes certain improvements to ensure that its equal opportunities policy can be fully delivered.

SICKNESS, ABSENCE MANAGEMENT AND WELLBEING POLICY

This policy has been developed to ensure a consistent and fair approach is taken in the management of sickness and other absence across Cinema For All and outlines the options available to ensure staff are fully supported and their wellbeing taken into account while minimising the impact of absence and sick leave on the delivery of our services.

SAFEGUARDING POLICY

As Cinema For All increased its work supporting disabled groups, marginalised and disadvantaged communities to screen films, our Safeguarding Policy outlines our approach to working with vulnerable groups. This approach takes a lead from our specialist partners to ensure people's wellbeing is promoted, and their wishes, feelings, views and beliefs taken into account, as well as taking all practicable steps to prevent the risk of abuse, or neglect.

All board members and operational staff carry out safeguarding training and we have designated safeguarding lead at the operations level.

SAFER SPACES POLICY

This policy ensures everyone attending our events is made to feel welcome and supported. This informs and shapes all our events and activities. Cinema For All also has a Code of Conduct, an Anti-Bullying Policy, as well as written policies relating to data protection and management, and complaints. All available on request. In connection with data protection, Cinema For All complied with the General Data Protection Regulation (GDPR) (EU) 2016/679 that came into effect on 25 May 2018.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Name: Andrew Ormston

Date: 27/11/2024

WELCOME FROM ANDREW ORMSTON

2023/24 was a year of both change and consolidation for Cinema For All. We were delighted to appoint Jaq Chell to the role of CEO following a competitive recruitment process and we welcomed new members to the Board bringing new areas of expertise and geographical reach. We also worked with the team to improve working terms and conditions following the disruptions and challenges of the pandemic years.

The team continues to provide members with services, equipment, and advice that is widely appreciated. We continue to improve our digital interface to improve both efficiency and utility for the CFA membership. Our focus on supporting both the greening of the sector and its valuable screen heritage has been very positive and has attracted new partners to our work.

It is also important to acknowledge existing partners and particularly the continued support and enthusiasm for our work from the British Film Institute.

As we look to the future the upcoming centenary of the film society movement provides a great platform for the development of fresh initiatives that will expand our value to the community cinemas throughout the UK. It is both a reminder of the importance of cinema as part of community life and as a catalyst for social and cultural action.

Finally, a note of appreciation to the CFA membership who bring screen culture to life in such a variety of settings across the country.



Andrew Ormston
Chair of the Board of
Trustees

IT WORKING GROUP REPORT

Over the past two years Cinema For All has invested meaningfully into leveling up its technology infrastructure, with the purpose of improving the services it provides to members.

Last year's Annual Report highlighted the Working Group initiative, an exercise that brings together staff and trustees at Cinema For All to collaborate around strategic projects. One of those ongoing initiatives has been to upgrade a number of systems and services which underpin the digital experience for members, while looking to reduce the administrative overhead of running those services for staff, allowing more time to be allocated to supporting the membership and launching new offerings.

The Working Group began with an overhaul of the equipment hire scheme. This important service allows exhibitors to rent equipment, such as projectors, from nearby hubs to run screenings. Many Community Cinema groups do not have the financial resources to invest in equipment, so having easy and affordable access is critical to helping them operate.

Historically the experience for members to rent equipment and connect with the local hubs for pick-up was inefficient and lacked transparency. Following an upgrade in this service members now enjoy a digital experience to assess equipment availability, make bookings and organize pick up.

The new service launched in July 2023; in the 13 months since the system went live, we have seen a 15% increase in bookings, and it has saved an estimated of 17 hours providing the team more time to develop their relationship with members and provide more efficient services.

Groups have shared their thoughts on the equipment hire scheme, remarking that "without this scheme I don't think we would have been able to deliver our community cinema project" (Forgewood Coop). Our hubs have commented that they find "the new system very easy to use", enabling them to make "collection/drop off times very clear to the public and allow to easily block dates/times out if these are unworkable." They also said that they like how they are sent details when a booking is made, this allows them to manage their diary effectively.

Following this the team turned their attention to a larger project - a modernisation of the Cinema For All website. More than just a facelift, this digital platform investment will transform several member facing services - such as the film booking scheme, as well as *mycommunitycinema*, a service that connects exhibitors with audience members.

The first phase of this ambitious project has delivered a redesign of the Cinema For All website, making it easier for new groups and existing members to find content to support their needs. In the year ahead the team very much looks forward to giving members and audiences more ways to connect and engage through these digital services.

These investments would not be possible without the support of our key partners - particularly the BFI - whose long term commitment to Cinema For All has provided the financial resources required to bring these exciting and much needed developments to community cinemas and their audiences across the UK.

Benjamin Johnson
CFA Vice Chair

FINANCIAL REVIEW OF THE YEAR



2024 has been a challenging year for Cinema For All which included new leadership with an internal promotion of Jaq Chell into the role of CEO. The appointment of a new CEO has brought a fresh perspective, renewed strategy and a push for greater collaboration within the team. However, these are challenging times for the charity sector as a whole and creative and cultural organisations in particular. Focusing on the development of income generating partnerships and projects that benefit Cinema For All and our membership is a priority for the coming year. The organisation continues to rely on its strategic partner BFI Film Institute its main source of income, this is supplemented by membership fees, DVD bookings and equipment hire.

As a result of above Cinema For All remains challenged, we saw grant funding decrease 17% from previous year £177,998 (2023 £214,692). Subscription decreased marginally by 2% from their 2023 levels to £28,531 and revenue from trading operations decrease 14% to £51,152 (2023 £59,547) which led to overall revenue decreasing by 15% to £259,866 (2023 £307,435). Expenditure remained relatively constant with a marginal decrease of 7% at £314,184 (2023 £337,261).

Total funds carried forward decreased by 30% to £128,612 (2023 £182,930). Cinema For All will remain resilient and cost effective regarding its operations. Therefore, the team and Board of Trustees, will continue to ensure the charity remains well managed and financially viable through 2025 and beyond.

Patrick Campbell

Patrick Campbell
CFA Treasurer

INDEPENDENT EXAMINER'S REPORT

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024 which are set out on pages 16 - 30.

RESPONSIBILITIES AND BASIS OF THE REPORT

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

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

INDEPENDENT EXAMINER'S STATEMENT

Since the 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 ICAEW 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 that in any material respect:

▼ A WORD FROM PHILIP ALLSOP

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- 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
- 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.

Philip Allsop FCA
BHP LLP Chartered Accountants
2 Rutland Park, Sheffield
S10 2PD

Date: 3 December 2024
Signature:

STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31 March 2024.

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Income from:					
Donations and legacies	3	106	-	106	50
Income from charitable activities:					
Grants	4	480	177,518	177,998	214,692
Sponsorship	5	670	-	670	3,600
Subscriptions	6	28,531	-	28,531	29,186
Income from other trading activities:					
Commercial trading operations	7	48,620	2,532	51,152	59,547
Investment income	8	1,209	-	1,209	311
Other income	9	200	-	200	49
Total Income		79,816	180,050	259,866	307,435
Expenditure on:					
Charitable activities	10	136,110	176,529	312,639	336,374
Other	11	-	1,545	1,545	887
Total expenditure		(136,110)	(178,074)	(314,184)	337,261
Net expenditure/(income)		(56,294)	1,976	(54,318)	(29,826)
Transfers between funds	18,19	-	-	-	-
Net expenditure and net movement in funds for the year		(56,294)	1,976	(54,318)	(29,826)
Reconciliation of funds					
Total funds brought forward		150,962	31,968	182,930	212,756
Total funds carried forward		94,668	33,944	128,612	182,930

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BALANCE SHEET

As at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	14	8,993	5,339
		<u>8,993</u>	<u>5,339</u>
Current assets			
Debtors	15	11,658	43,557
Cash at bank and in hand		144,719	186,675
		<u>156,377</u>	<u>230,232</u>
Liabilities			
Creditors falling due within one year	16	(36,758)	(52,641)
Net current assets		119,619	177,591
Net assets	17	<u>128,612</u>	<u>182,930</u>
The funds of the charity:			
Unrestricted funds	18	94,668	150,962
Restricted funds	19	33,944	31,968
		<u>128,612</u>	<u>182,930</u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the Board on 27/11/2024 and signed on its behalf by:



Andrew Ormston
Chair of Trustees

The notes on page 18 to 30 form part of the financial statements.

Company registration number: 01391200

▼ NOTES ON THE FINANCIAL STATEMENT

1 Accounting policies

1.1 Basis of preparation of financial statements

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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Cinema For All 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.

The financial statements are prepared in sterling, which is the functional currency of the charity and rounded to the nearest £.

1.2 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 and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Going Concern

The Board has considered the legacy of the COVID-19 pandemic as well as the cost of living crisis on the charity's income and operating costs.

Cinema For All was awarded its largest ever grant, over £525k, in March 2023 as part of the Audience Projects Fund. This three year funding covers the financial years 23/24 until 25/26. We are currently working on a bid to another key funder, EFF and other bids. We work with a freelance fundraiser to support this. Cinema For All's Fundraising and Income Generation Working Group are keeping a close eye on funding developments and opportunities and working to a fundraising and business development plan to mitigate against any negative effects of funding gaps. Income from paid services such as membership and equipment hire are still below pre pandemic levels, but have been increasing year on year since.

The Board has prepared forecasts of income and expenditure for the period to 31 March 2025 and subjected these forecasts to sensitivity analysis which shows that they have sufficient reserves to be able to continue for the foreseeable future. They will continue to monitor the impact on income on a monthly basis and at board meetings, and take appropriate action as necessary. The Board therefore continues to adopt the going concern basis of preparation for these financial statements.

▼ NOTES ON THE FINANCIAL STATEMENT

1.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

All resources expended are inclusive of irrecoverable VAT.

1.6 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Projectors, Lenses and Films (Non Project Related)	20% straight line
Projectors, Lenses and Films (Project Related)	Life of project
Office Furniture and Equipment (Non Project Related)	20% straight line
Office Furniture and Equipment (Project Related)	Life of project

▼ NOTES ON THE FINANCIAL STATEMENT

1.7 Interest receivable

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

1.8 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.

1.9 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 from the date of acquisition or opening of the deposit or similar account.

1.10 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. Provisions are measured at the best estimate of the amounts required to settle the obligation.

1.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

▼ NOTES ON THE FINANCIAL STATEMENT

1.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1.13 Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

▼ NOTES ON THE FINANCIAL STATEMENT

2 Prior year statement of financial activities

	Unrestricted Funds £	Restricted Funds £	2023 Total £
Income from:			
Donations and legacies	50	-	50
Income from charitable activities:			
Grants	6,800	207,892	214,692
Sponsorship	3,600	-	3,600
Subscriptions	29,186	-	29,186
Income from other trading activities:			
Commercial trading operations	49,645	9,902	59,547
Investment income	311	-	311
Other income	49	-	49
Total Income	89,641	217,794	307,435
Expenditure on:			
Charitable activities	104,702	231,672	336,374
Other	199	688	887
Total expenditure	104,901	232,360	337,261
Net income/(expenditure) and net movement in fund	(13,253)	(16,573)	(29,826)
Reconciliation of funds			
Total funds brought forward	164,215	48,541	212,756
Total funds carried forward	150,962	31,968	182,930

▼ NOTES ON THE FINANCIAL STATEMENT

3	Donations and legacies income	2024	2023
	Unrestricted funds	£	£
	General donations	106	50
	Total	106	50
4	Grant Income	2024	2023
	Unrestricted Funds	£	£
	Arnold Clark Lottery Grant	-	1,000
	Esmee Fairbairn Foundation - cost of living	-	2,800
	Regional Screen Scotland	-	3,000
	Restricted funds		
	BFI Audience Fund	176,518	159,992
	Esmee Fairbairn Foundation	-	28,000
	Postcode Lottery Neighbourhood Trust	-	-
	BFI Film Audience Network (FAN)	-	10,900
	Others - BFI Major Seasons, Filmbankmedia Fund, TAP Project	3,532	9,000
	Total	180,050	214,692
5	Sponsorship income	2024	2023
	Unrestricted funds	£	£
	Filmbankmedia	600	2,500
	WRS Insurance brokers	-	500
	Others	70	600
	Total	670	3,600
6	Subscription income	2024	2023
	Unrestricted funds	£	£
	Annual subscriptions	28,531	29,186
	Total	28,531	29,186

▼ NOTES ON THE FINANCIAL STATEMENT

7 Income from charitable activities

Unrestricted funds

Booking Scheme, sales of shorts DVDs, equipment hire and group viewing session fees

Restricted funds

Consultancy income

Total

2024	2023
£	£
48,826	48,847
2,822	1,802
51,648	50,649

8 Investment income

Unrestricted funds

Deposit income

Total

2024	2023
£	£
1,208	311
1,208	311

9 Other income

Unrestricted funds

Coronavirus Job Retention Scheme

SW Group income

Total

2024	2023
£	£
-	-
200	49
200	49

10 Charitable activities

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Research/information	-	414	414	50	800	850
Booking scheme	20,581	5,114	25,695	22,582	6,882	29,464
Events	260	-	260	16,826	437	17,263
Insurance	500	1,000	1,500	-	1,795	1,795
Operations	112,553	169,001	281,554	65,244	219,758	285,002
Regional development/support	2,216	1,000	3,216	-	2,000	2,000
	136,110	176,529	312,639	104,702	231,672	336,374

11 Other expenditure

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
	-	1,545	1,545	199	688	887

12 Net income / (expenditure)

This is stated after charging:

	2024	2023
	£	£
Independent examiner's remuneration	2,050	2,343

▼ NOTES ON THE FINANCIAL STATEMENT

13 Employees

	2024	2023
	No.	No.
Number of (FTE) employees at year end.	6	7

No employee received remuneration amounting to more than £60,000 in either year.

The trustees do not receive remuneration (2023 - £nil).

The total amount of expenses received by trustees was £414. (2023: £827, 8 trustees).

The total amount of remuneration received by key management personnel was £67,656 (2023: £111,635). The charity considers its key management personnel to be Deborah Parker (Chief Executive Officer - left Sept 2023), Jacqueline Chell (Head of Programme and Business Development until Sept 2023, Chief Executive Officer now and Lucie Kordacova (Office and Operations Manager).

	2024	2023
	£	£
Wages and salaries	143,647	140,495
National insurance	45,998	46,670
Pensions	11,794	12,355
Total	<u>201,439</u>	<u>199,520</u>

14 Tangible fixed assets

	Projection equipment	Fixtures fittings and equipment	Total
Cost	£	£	£
At 1st April 2023			
Additions	165,330	18,475	183,805
Disposals	6,118	361	6,479
At 31st March 2024	(112,725)	(16,851)	(129,576)
	<u>58,723</u>	<u>1,985</u>	<u>60,708</u>
Depreciation			
At 1st April 2023			
Charge for the year	160,622	17,844	178,466
Dep eliminated on disposal	2,489	336	2,825
At 31st March 2024	(112,725)	(16,851)	(129,576)
	<u>50,386</u>	<u>1,329</u>	<u>51,715</u>
Net book value			
At 31 March 2024	8,337	656	8,993
At 31 March 2023	<u>4,708</u>	<u>631</u>	<u>5,339</u>

15 Debtors

	2024 £	2023 £
Trade debtors	11,658	43,557
Total	<u>11,658</u>	<u>43,557</u>

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	32,925	48,155
Accruals and deferred income	3,833	4,126
Other creditors	-	360
Total	<u>36,758</u>	<u>52,641</u>

17 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Current year			
Tangible fixed assets	-	8,993	8,993
Current assets	131,426	24,951	156,377
Creditors: amounts falling due within one year	(36,758)	-	(36,758)
	<u>94,668</u>	<u>33,944</u>	<u>128,612</u>

▼ NOTES ON THE FINANCIAL STATEMENT

	Unrestricted	Restricted	Total
	£	£	£
Prior year	-	5,339	5,339
Tangible fixed assets	-	5,339	5,339
Current assets	203,603	26,629	230,232
Creditors: amounts falling due within one year	(52,641)	-	(52,641)
	150,962	31,968	182,930

18 Unrestricted funds

	April 2023	Income	Expenditure	Transfers	31 March 2024
	£	£	£	£	£
Other unrestricted	150,962	79,816	(136,110)	-	94,668
General unrestricted funds	150,962	79,816	(136,110)	-	94,668

Purposes of unrestricted funds

These are funds which can be used in accordance with the charitable objectives at the discretion of the trustees.

19 Restricted funds- current year

	1 April 2023	Income	Expenditure	Transfers	31 March 2024
	£	£	£	£	£
BFI Strategic Partners	3,505	-	(18)	-	3,487
BFI Audience Fund	19,525	179,050	(174,342)	-	24,233
BFI Love Admin	1,000	-	-	-	1,000
EFF	4,570	-	(1,996)	-	2,574
Postcode Neighbourhood Trust	(568)	-	-	-	(568)
Filmbankmedia Welcome Back Fund	400	-	-	-	400
Sheffield City Council	350	-	-	-	350
Cumbria NHS Trust	-	-	(750)	-	(750)
University of Sheffield TAP Fund	-	1,000	(955)	-	45
Equipment	266	-	-	-	266
BBFC	1,417	-	-	-	1,417
WCVGS Vote 100	734	-	-	-	734
BFI Neighbourhood Cinema	761	-	-	-	761
Regional Screen Scotland A Cinema Near You Funding	7	-	-	-	7
BFI Film Audience Network Programme Together Funding	1	-	-	-	1
BFI Film Audience Network Major Seasons Project Funding	-	-	(13)	-	(13)
Restricted funds	31,968	180,050	(178,074)	-	33,944

▼ NOTES ON THE FINANCIAL STATEMENT

Purposes of restricted funds:

BFI: British Film Institute Strategic Partners - NGO responsible for film and film culture in the UK. Now defunct scheme that supported film exhibition activity for organisations delivering support for BFI Film Forever and BFI Film Audience Network (FAN) priorities.

BFI: British Film Institute Audience Fund- replaced the BFI Strategic Partners funding in Oct 2017 to fund organisations delivering against BFI priorities.

BFI Love was a major season run in 2015 for which we received some funding from BFI FAN. See more about BFI FAN below. This pot covered our admin costs of running the programme in 2015/16.

EFF - the Esmée Fairbairn Foundation is a large grant making foundation which funds our Operations and Office Manager role and part funds our Head of Programme and Business Development position. Though Restricted EFF permitted us to class these funds as Unrestricted due to the COVID-19 pandemic.

Postcode Neighbourhood Trust - the Postcode Neighbourhood Trust supports smaller charities and good causes in the north of England to make a difference to their community for the benefit of people and planet. We were awarded £20,000 to support core costs.

Filmbankmedia - Filmbankmedia is one of the largest non theatrical film distributors in the UK and a regular sponsor of Cinema For All events. They have made available bursaries to support community cinema groups to reopen in 2021/22 and 22/23 in the wake of the COVID-19 pandemic. The funds are distributed by Cinema For All.

Sheffield City Council - Sheffield's local authority, who made available screening bursaries for groups in the city to take part in a local film premiere.

Cumbria NHS Trust - NHS Regional Trust in the North West of England which provided funding to support the screenings of NHS produced film content telling the stories of NHS staff during the COVID-19 pandemic which Cinema For All managed.

University of Sheffield TAP Fund - this fund from the University of Sheffield supports businesses to take on internships for its students. A programme in which Cinema For All took part hosting two interns.

▼ NOTES ON THE FINANCIAL STATEMENT

Equipment - Funding to purchase equipment. However, in 2020-21 funding for equipment was repurposed (with BFI consent) to create a venue fund for groups during the COVID-19 pandemic.

BBFC: The British Board of Film Classification - The national body responsible for film classification and certification in the UK. They funded a Launchpad Hothouse project in South Yorkshire for training young people.

WVCGS/Vote 100 - Government funding from the Government Equalities Office to celebrate 100 years of some women gaining the vote. This funded the production of a short archive film and special celebratory events around the North of England.

BFI Neighbourhood Cinema- This is for the taking over and running of the BFI Neighbourhood website which has now been subsumed by / redesigned as the MyCommunityCinema website. No further project activity took place during 2020/21 due to COVID-19.

Regional Screen Scotland (RSS) - A Cinema Near You is a Creative Scotland/ Screen Scotland funded project run by RSS which we are involved in supporting training. Regional Screen Scotland is a non profit organisation working to support independent film exhibition across Scotland..

BFI Film Audience Network (BFI FAN) Major Seasons Project Funding - The BFI FAN is a national network of regional funders supporting film exhibition activity across the UK and is an initiative of the BFI. Major Season project funding supports activity promoting various film seasons. In 2015 this was called Love, in 2020/21 this was intended to be Japan. Though some Japan season work took place in the South West Group, the national campaign was halted by the funder allowing us to retain the funds.

▼ NOTES ON THE FINANCIAL STATEMENT

Restricted funds- prior year	1 April 2022 £	Income £	Expenditure £	Transfers £	31 March 2023 £
BFI Strategic Partners	3,505	-	-	-	3,505
BFI Audience Fund	24,757	160,094	(163,457)	(1,869)	19,525
BFI Love Admin	1,000	-	-	-	1,000
EFF	8,000	28,000	(31,430)	-	4,570
Postcode Neighbourhood Trust	3,444	-	(4,012)	-	(568)
Filmbankmedia Welcome Back fund	2,100	(200)	(1,500)	-	400
Sheffield City Council	350	-	-	-	350
Cumbria NHS Trust	-	9,800	(9,662)	(138)	-
University of Sheffield TAP Fund	-	3,100	(3,100)	-	-
Equipment	266	-	-	-	266
BBFC	1,417	-	-	-	1,417
WCVGS Vote 100	734	-	-	-	734
BFI Neighbourhood Cinema	761	-	-	-	761
Reigonal Screen Scotland	7	-	-	-	7
BFI FILM Audience Network programme	-	10,900	(10,899)	-	1
BFI Film Audience Network Major Season	2,200	6,100	(8,300)	-	-
Restricted funds	48,541	217,794	(232,360)	(2,007)	31,968

20 Taxation

As a charity, Cinema For All is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.