

THE BRITISH FEDERATION OF FILM SOCIETIES  
TRADING AS CINEMA FOR ALL

CINEMA FOR ALL 2024-25  
ANNUAL REPORT



CHARITY NUMBER: 276633  
COMPANY NUMBER: 01391200



QTIBPOC Cinema Club at the Community Cinema Conference 2024 (Photo credit: Peter Martin)



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

## GOVERNANCE REVIEW

- 01 Public Benefit 03**
- 02 Legal and Administrative Information 05**
- 03 Board of Trustees 06**
- 04 Patrons and the Honorary Council 08**
- 05 Risk Management and Serious Incidents 09**
- 05 Policies 09**
- 06 Welcome from Andrew Ormston 11**
- 07 Welcome from Jaq Chell 12**

## FINANCIAL STATEMENTS

- 08 Financial Review of the Year 13**
- 09 Independent Examiner's Report 14**
- 10 Statement of Financial Activities 16**
- 11 Balance Sheet 17**
- 12 Notes to the Financial Statements 18**

# 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.

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 provide local, hands-on advice to community film exhibitors from Shetland to Jersey.

### 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 1,300 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 for membership to groups in their first and second years with the



Community Cinema Conference 2024 (Photo credit: Peter Martin)

same level of access to all our 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. The current Board of Trustees is geographically diverse, with representation spread across the country from Scotland to Brighton. This wide regional spread helps ensure that the priorities, challenges, and perspectives of community cinemas in different parts of the UK are properly reflected in the organisation's decision-making.

#### 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. For example, Cinema For All has supported community cinema projects led by young people in areas of low cultural provision, helping them create safe, affordable spaces to watch and discuss film. Another example includes working with community groups supporting older audiences who may face barriers such as isolation, mobility challenges, or limited digital access, enabling them to enjoy regular screenings and connect with others in their local area.

#### REGIONAL ACTIVITY

Cinema For All supports a formally constituted regional group, which provides film-viewing sessions, networking opportunities, and training days for local community exhibitors. This group, along with its elected representatives, forms an important part of Cinema For All's overall support structure.

Film societies and community cinemas play a vital role in bringing film to rural and remote communities across the UK, many of which are highlighted on our public-facing website [mycommunitycinema.org.uk](https://mycommunitycinema.org.uk).

In addition, our Climate Action Focus Group works to create sustainable networks in areas that do not currently have a formal Cinema For All regional group.



Community Cinema Conference 2024 (Photo credit: 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](http://www.cinemaforall.co.uk)

The financial statements found on pages 16 to 22 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 2025**

The Trustees have agreed that the 2025 Annual General Meeting should be online and will take place on 16 December 2025.

Company Number:  
01391200

Charity Number: 276633

### **REGISTERED OFFICE**

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

### **INDEPENDENT EXAMINER**

Nicola O'Sullivan FCA DChA BHP LLP Chartered  
Accountants, Albert Works, Sidney Street, Sheffield,  
S1 4RG

### **BANKERS**

Lloyds Bank 802 Oxford St Swansea SA1 3AF

# BOARD OF TRUSTEES 2024/25

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 (Chair), Patrick Campbell (Treasurer), Rico Johnson Sinclair, Benjamin Johnson (Resigned December 2024), Paula Stott (Resigned November 2025), Rui Jin, Carmen Paddock, Jules Roberts (Appointed May 2023) and Tatenda Jamera (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 and Finance and Fundraising. 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.



Community Cinema Conference 2024 (Photo credit: Peter Martin)



Community Cinema Conference 2024  
(Photo credit: Peter Martin)

# PATRONS AND HONORARY COUNCIL 2024/25

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.

Cinema For All's Honorary Council is made up of 1 president and several vice-presidents. The people in these roles are not trustees, having instead a similar role to our Patrons, though with a deeper connection to the organisation's history as ex-Chairs, board members or regional representatives. Our current Honorary Council is made up of Vice-Presidents Peter Cargin, Donna Anton, Brian Clay and David Miller.

Very sadly, a beloved Vice-President, Marjorie Ainsworth, passed away in August 2025 at 103 years old. Cinema For All is incredibly proud to be associated with her and to have had her represent the national film society movement in her honorary role. A new annual award, The Ainsworth Cup, has been dedicated in her honour. The role of President is currently vacant following the sad passing of Derek Malcolm.

## THE FUTURE

The Board has the power to appoint any individual to be the President, or Vice-President. In 2026, Cinema For All will be inviting some of our longest standing supporters to these roles, as well as strengthening the council's role in advising and supporting the organisation as it grows.



# 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 2024/25.

## SICKNESS POLICY

Cinema For All continues to take steps to minimise health risks and safeguard the wellbeing of its staff, members, volunteers, and the wider communities it serves. All decisions about our operations and event programmes are taken in line with current public health advice. We have established

robust and flexible plans to support staff and community safety during periods of increased illness or public health concern.

Cinema For All also provides ongoing advice and support to members on managing sickness-related disruptions to screenings and activities. We operate a hybrid and flexible working model, with staff attending the office part-time while retaining the option to work from home when appropriate, helping ensure continuity of service during times of illness.

# 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.

## ▼ POLICIES

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: 12/12/2025

# WELCOME FROM ANDREW ORMSTON

Cinema For All has had a good year in 2024/25. The improvements to our operating platform are resulting in benefits for our members and stakeholders. The potential of the [mycommunitycinema.org.uk](https://mycommunitycinema.org.uk) website is becoming clearer, with almost 900 community cinema profiles now live and monthly visitor numbers doubling since launch, providing a tool for a more interactive and visible relationship between CFA, its members, and the wider community cinema movement.

Our work to support environmental sustainability in community cinema and to celebrate its heritage has nurtured new partnerships and is now embedded in the organisation, with the first edition of the collaborative environmental festival of community cinemas, *New Leaf*, and an exhibition of community cinema heritage at Bloc Projects in Sheffield this September, whose opening was attended by almost 200 visitors.

The support of the British Film Institute continues to be much appreciated. The enthusiasm for our 100 Years of Community Cinema plans means that the celebrations will impact well into the future, with almost 150 screenings already booked through the Festival of Community Cinemas.

Finally, the Film Society of the Year Awards once again showcased a vibrant community cinema scene. We live in changing times, and the importance of community cinema is more significant than ever.



**Andrew Ormston**  
Chair of the Board of  
Trustees

# WELCOME FROM JAQ CHELL

This year marked my second as Chief Executive, after stepping into the role in August 2023, and my seventeenth year working for this wonderful network of volunteer-led cinemas. It has been an exciting period as we prepare for the 100th anniversary of the first film society, deepen our support for community cinemas and strengthen our team to ensure we can deliver at our very best. It has also been a challenging year at times, particularly in our efforts to diversify our fundraising sources – a picture reflected across the wider charity sector.

However, a shift in our strategic approach means we enter 2025/26 with renewed momentum, including an additional BFI-supported Audience Award Project to help us build new audiences during this milestone year. I have loved settling into this role, supported by a dedicated and experienced board and the invaluable warmth and skill of our small but determined team.

Much has been set in motion for the future – partners, projects, plans and celebrations – and I am proud that the Cinema For All team continues to deliver exceptional work every day, strengthening our sector and reaching new and diverse audiences across the UK.

This sector, now over 1700 organisations strong, means so much to me – the community organisers, the audiences, the inspiring events and the incredible film programmes they create. I feel privileged to help lead it into its next 100 years.



**Jaq Chell**  
CEO of Cinema For All

# FINANCIAL REVIEW OF THE YEAR

Despite the reduction in total funds carried forward, Cinema For All continues to maintain a healthy financial position, supported by growing earned income streams and strengthened partnerships.

These are challenging times for the charity sector and creative and cultural organisation. Cinema For All applied to numerous non-BFI funds with a support of freelance fundraiser (until July 2025), however those were not successful in 2024–2025. The organisation focused on growing earned income and building strong partnerships which will translate to an increase of sponsorship income in coming years. Cinema For All will also keep applying for various grants opportunities.

We saw grant funding remained relatively constant from previous year to £177,296 (2024 £177,998). Subscription increased by 13% from their 2024 levels £28,531 to £32,193 in 2025 and sponsorship levels increased by 597% to £4,670 in 2025 (2024 £670). Revenue from trading operations increased 20% to £61,551 (2024 £51,152) which contributed to overall revenue increasing by 7% to £278,615 (2024 £259,866). Expenditure remained relatively constant with a marginal increase of 7% at £334,951 (2024 £314,184).

Total funds carried forward decreased by 44% to £72,276 (2024 £128,612). Reviews of staff roles and remuneration, and of our reserves policy have produced a solid fiscal framework going forward. Cinema For All will remain resilient and cost effective regarding its operations.

Cinema For All's relationship with the British Film Institute is of central importance to our work. We are working to expand our funding links and partnerships, and will be using the current centenary year as a springboard for this. However, the current external fundraising environment is very challenging and we expect progress to be incremental.

Therefore, the team and Board of Trustees, will continue to ensure the charity remains well managed and financially viable through 2026 and beyond.



Name: Andrew Ormston  
Date: 12/12/2025



# 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 2025 which are set out on pages 16-22.**

## 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 NICOLA O'SULLIVAN

- 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.

Nicola O'Sullivan FCA DChA  
BHP LLP Chartered  
Accountants Albert Works,  
Sidney Street Sheffield  
S1 4RG

Date:  
Signature:

# Cinema For All

## Statement Of Financial Activities

### For the year ended 31st March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
<b>Income from:</b>					
Donations and legacies	3	179	-	179	106
<b>Income from charitable activities:</b>					
Grants	4	-	177 296	177 296	177 998
Sponsorship	5	4 670	-	4 670	670
Subscriptions	6	32 193	-	32 193	28 531
<b>Income from other trading activities:</b>					
Commercial trading operations	7	51 851	9 700	61 551	51 152
<b>Investment income</b>	8	878	-	878	1 209
<b>Other income</b>	9	1 848	-	1 848	200
<b>Total Income</b>		<u>91 619</u>	<u>186 996</u>	<u>278 615</u>	<u>259 866</u>
<b>Expenditure on:</b>					
Charitable activities	10	143 592	191 359	334 951	312 639
Other	11	-	-	-	1 545
<b>Total expenditure</b>		<u>143 592</u>	<u>191 359</u>	<u>334 951</u>	<u>314 184</u>
<b>Net expenditure</b>		<u>(51 973)</u>	<u>(4 363)</u>	<u>(56 336)</u>	<u>(54 318)</u>
Transfers between funds	18,19	2 951	(2 951)	-	-
<b>Net movement in funds for the year</b>		<u>(49 022)</u>	<u>(7 314)</u>	<u>(56 336)</u>	<u>(54 318)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		94 668	33 944	128 612	182 930
<b>Total funds carried forward</b>		<u>45 646</u>	<u>26 630</u>	<u>72 276</u>	<u>128 612</u>

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

# Cinema For All

## Balance Sheet

### As at 31st March 2025

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	14	12 197	8 993
		<u>12 197</u>	<u>8 993</u>
<b>Current assets</b>			
Debtors	15	8 272	11 658
Cash at bank and in hand		79 900	144 719
		<u>88 172</u>	<u>156 377</u>
<b>Liabilities</b>			
Creditors falling due within one year	16	(28 093)	(36 758)
Net current assets		60 079	119 619
<b>Net assets</b>	17	<u>72 276</u>	<u>128 612</u>
<b>The funds of the charity:</b>			
Unrestricted funds	18	45 646	94 668
Restricted funds	19	26 630	33 944
		<u>72 276</u>	<u>128 612</u>

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

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 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.

These financial statements were approved by the Board on 8th December and signed on its behalf by:



Andrew Ormston  
Chair of Trustees

The notes on page 18 to 22 form part of the financial statements.

Company registration number: 01391200

# Cinema for All

## Notes to the Financial Statements

### For the year ended 31st March 2025

#### 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

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 were working with a freelance fundraiser to support with bringing funds from Trust and Foundations in. Cinema For All's Fundraising Group is 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. In 2025 we were awarded BFI Audience Project grant of £92k to support celebrations of 100 Years Community Cinemas. 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 booking scheme income is steadily growing. The Board has prepared forecasts of income and expenditure for the period to 31 March 2027 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.

##### 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) Office	Life of project
Furniture and Equipment (Non Project Related)	20% straight line
Office Furniture and Equipment ( Project Related)	Life of project

##### 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.

##### 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 judgments 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.



# Cinema for All

## Notes to the Financial Statements

### For the year ended 31st March 2025

#### 2 Prior year statement of financial activities

	Unrestricted Funds £	Restricted Funds £	2024 Total £
<b>Income from:</b>			
Donations and legacies	106	-	106
<b>Income from charitable activities:</b>			
Grants	480	177 518	177 998
Sponsorship	670	-	670
Subscriptions	28 531	-	28 531
<b>Income from other trading activities:</b>			
Commercial trading operations	48 620	2 532	51 152
Investment income	1 209	-	1 209
Other income	200	-	200
<b>Total Income</b>	<b>79 816</b>	<b>180 050</b>	<b>259 866</b>
<b>Expenditure on:</b>			
Charitable activities	136 110	176 529	312 639
Other	-	1 545	1 545
<b>Total expenditure</b>	<b>136 110</b>	<b>178 074</b>	<b>314 184</b>
Net income/(expenditure) and net movement in funds for the year	(56 294)	1 976	(54 318)
<b>Reconciliation of funds</b>			
Total funds brought forward	150 962	31 968	182 930
<b>Total funds carried forward</b>	<b>94 668</b>	<b>33 944</b>	<b>128 612</b>

#### 3 Donations and legacies income

	2025 £	2024 £
Unrestricted funds		
General donations	179	106
<b>Total</b>	<b>179</b>	<b>106</b>

#### 4 Grant Income

	2025 £	2024 £
Unrestricted Funds	-	-
Restricted funds		
BFI Audience Fund	177 296	176 998
Others - BFI Major Seasons, Filmbankmedia Fund, TAP Project	-	1 000
<b>Total</b>	<b>177 296</b>	<b>177 998</b>

#### 5 Sponsorship income

	2025 £	2024 £
Unrestricted funds		
Filmbankmedia	3 600	600
WRS Insurance brokers	1 000	-
Others	70	70
<b>Total</b>	<b>4 670</b>	<b>670</b>

#### 6 Subscription income

	2025 £	2024 £
Unrestricted funds		
Annual subscriptions	32 193	28 531
<b>Total</b>	<b>32 193</b>	<b>28 531</b>

#### 7 Income from other trading activities

	2025 £	2024 £
Unrestricted funds		
Booking Scheme, sales of shorts DVDs, equipment hire and group viewing session fees	51 851	48 620
Restricted funds		
Consultancy income	9 700	2 532
<b>Total</b>	<b>61 551</b>	<b>51 152</b>

Cinema for All  
Notes to the Financial Statements  
For the year ended 31st March 2025

8	Investment income	2025	2024
	Unrestricted funds	£	£
	Deposit income	878	1 209
	Total	<u>878</u>	<u>1 209</u>

9	Other income	2025	2024
	Unrestricted funds	£	£
	SW Group income	1 848	200
	Total	1 848	200

10	Charitable activities expenditure	2025			2024		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		£	£	£	£	£	£
	Research/information	2 700	-	2 700	-	414	414
	Booking scheme	26 331	13 155	39 486	20 581	5 114	25 695
	Events	5 965	-	5 965	260	-	260
	Insurance	1 421	1 000	2 421	500	1 000	1 500
	Operations	107 135	171 904	279 039	112 553	169 001	281 554
	Regional development/support	40	5 300	5 340	2 216	1 000	3 216
		<b>143 592</b>	<b>191 359</b>	<b>334 951</b>	<b>136 110</b>	<b>176 529</b>	<b>312 639</b>

			2025			2024
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
11	Other expenditure	-	-	-	1,545	1,545

12	<p><b>Net income / (expenditure)</b></p> <p>This is stated after charging:</p>		<b>2025</b>	<b>2024</b>
			<b>£</b>	<b>£</b>
	Independent examiner's remuneration		<b>2 460</b>	2 050

13	Employees	2025	2024
		No.	No.
	Number of (FTE) employees at year end.	6	6

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

The trustees do not receive remuneration (2024 - £nil).

The total amount of expenses received by trustees was £541. (2024: £414, 8 trustees).

The total amount of remuneration received by key management personnel was £96,016 (2024: £112,714). The charity considers its key management personnel to be Jacqueline Chell (Chief Executive Officer) and Lucie Kordacova (Office and Operations Manager, Head of Operations and Finance since April 2024).

	2025	2024
	£	as restated £
Wages and salaries	183 022	182 712
National insurance	12 953	11 688
Pensions	7 356	7 040
Total	203 331	201 440

The staff costs have been restated for the prior year to correctly analyse the split between gross wages & salaries, employer national insurance costs and employer pensions costs to the charity. There is no impact to staff costs in total.

14	Tangible fixed assets			
		Projection equipment	Fixtures fittings and equipment	Total
		£	£	£
	<b>Cost</b>			
	At 1st April 2024	58 723	1 985	60 708
	Additions	6 656	666	7 322
	Disposals	(1 367)	(1 165)	(2 532)
	At 31st March 2025	64 012	1 486	65 498
	<b>Depreciation</b>			
	At 1st April 2024	50 386	1 329	51 715
	Charge for the year	3 821	297	4 118
	Dep eliminated on disposal	(1 367)	(1 165)	(2 532)
	At 31st March 2025	52 840	461	53 301
	<b>Net book value</b>			
	At 31 March 2025	11 172	1 025	12 197
	At 31 March 2024	8 337	656	8 993

# Cinema for All

## Notes to the Financial Statements

### For the year ended 31st March 2025

15	<b>Debtors</b>	<b>2025</b>	<b>2024</b>
		£	£
	Trade debtors	8 272	11 658
	<b>Total</b>	<b>8 272</b>	<b>11 658</b>

16	<b>Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
		£	£
	Trade creditors	25 513	32 925
	Accruals and deferred income	2 580	3 833
	Other creditors	-	-
	<b>Total</b>	<b>28 093</b>	<b>36 758</b>

17	<b>Analysis of net assets between funds</b>			
		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
		£	£	£
	Current year	-	12 197	12 197
	Tangible fixed assets	73 739	14 433	88 172
	Current assets	(28 093)	-	(28 093)
	Creditors: amounts falling due within one year	45 646	26 630	72 276

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

18	<b>Unrestricted funds</b>	<b>1 April 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>31 March 2025</b>
		£	£	£	£	£
	Other unrestricted	94 668	91 619	(143 592)	2 951	45 646
	<b>General unrestricted funds</b>	<b>94 668</b>	<b>91 619</b>	<b>(143 592)</b>	<b>2 951</b>	<b>45 646</b>

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

19	<b>Restricted funds- current year</b>	<b>1 April 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>31 March 2025</b>
		£	£	£	£	£
	BFI Strategic Partners	3 487	-	(1 182)	-	2 305
	BFI Audience Fund	24 233	177 296	(177 354)	-	24 175
	BFI Love Admin	1 000	-	-	(1 000)	-
	EFF	2 574	-	(2 574)	-	-
	Local Authorities: Bradford 2025	-	5 750	(5 750)	-	-
	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	45	-	-	(45)	-
	Equipment	266	-	-	(266)	-
	BBFC	1 417	-	-	(1 417)	-
	WCVGS Vote 100	734	-	-	(734)	-
	BFI Neighbourhood Cinema	761	-	-	(761)	-
	Regional Screen Scotland	7	-	-	(7)	-
	BFI FILM Audience Network programme	1	-	(699)	698	-
	BFI Film Audience Network Major Seasons	(13)	3 950	(3 800)	13	150
	<b>Restricted funds</b>	<b>33 944</b>	<b>186 996</b>	<b>(191 359)</b>	<b>(2 951)</b>	<b>26 630</b>

Purposes of restricted funds:

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

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. The funds are distributed by Cinema For All.

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.

# Cinema for All

## Notes to the Financial Statements

### For the year ended 31st March 2025

Restricted funds- prior 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	7	-	-	-	7
BFI FILM Audience Network programme	1	-	-	-	1
BFI Film Audience Network Major Seaso	-	-	(13)	-	(13)
Restricted funds	31 968	180 050	(178 074)	-	33 944

**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.

**21 Related party transactions**  
There were no related party transactions during the year (2024: £nil).