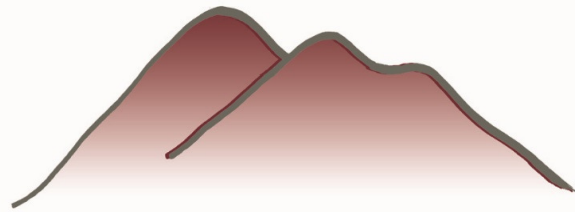


CIO Number: 1083395

**Keswick Film Club**  
**Report of the Directors and Trustees**  
**and Financial Statements for the year ended**  
**31 August 2023**



**K e s w i c k**  
**A C C O U N T A N T S**

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**Keswick Film Club**

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for the year ended  
31 August 2023**

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**Keswick Film Club**

**Charity Information  
for the year ended  
31 August 2023**

<b>TRUSTEES:</b>	V Ames A Martin D W Miller I M Payne T W Rennie
<b>BUSINESS ADDRESS</b>	Alhambra Cinema St Johns Street Keswick Cumbria CA12 5AG
<b>REGISTERED OFFICE:</b>	Alhambra Cinema St Johns Street Keswick Cumbria CA12 5AG
<b>CHARITY NUMBER:</b>	1083395
<b>INDEPENDENT EXAMINER</b>	Patricia Royall 45 Station Road Keswick Cumbria CA12 4NB

## **Keswick Film Club**

### **Report of the Trustees for the year ended 31 August 2023**

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities, preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

#### **Governing Document**

On 1st March 2021 the Charity converted from a Company Limited by Guarantee to a Charitable Incorporated Organisations (CIO). It is governed by a Constitution.

#### **Objectives**

The Charity's Articles declare the charity's objects as the education and entertainment of the public in the arts, primarily through the medium of film. Through weekly screenings Sept - April, plus a Film Festival in Feb, and screenings in local village halls.

#### **Trustees**

The trustees who acted during the period were as follows:

Vaughan Ames  
Ann Martin  
David William Miller  
Ian Michael Payne  
Thomas Wilson Rennie

#### **Management Structure**

The Trustees oversee all activities. Regular screenings are agreed by a subcommittee of the membership after input from the 'Programmer' (a Trustee). Film Festival is organised by the same sub-committee with input from the 'Festival Director' (a Trustee).

#### **Review of the development, activities and achievements of the Company**

We started out very much still under the thrall of Covid, with most of the world still not willing to venture out too much or not at all. This left us with small audiences, and no brochure, still booking films a few weeks at a time.

The year saw our audiences climb slightly to a total of 1760, the largest audience being 119 with several up towards the hundred mark, though we still averaged only 65. The Film Festival was, likewise, a success, though the numbers were still down on pre-Covid.

Though not a club event, many members helped Carol Rennie in her amazingly successful first Chinese Film Festival at the Alhambra in February.

We introduced the 'pre-film drinks' which has had some success drawing in people to socialise before the film. We also added the 'post-film discussions' directly after the film, though this seems to have had dwindling support.

We have ceased asking volunteers to attend meetings as we hoped this might encourage more people to get involved in physically managing each screening if they did not have to put up with attending meetings! So far, this has seemed successful in that we have had no shortage of volunteers. I should mention specifically here Robert Royall who has been our projectionist for more years than I have been coming and Steve Skelton who volunteered and has now taken over the role. Thank you both.

Our bank provider was switched from Barclays to the Co-op due to the muddled and confusing demands from Barclays. We remain in a good financial position having managed our spending in line with our income. We now look forward to the start of the club's 25<sup>th</sup> year and the 24<sup>th</sup> Keswick Film Festival.

## **Keswick Film Club**

### **Report of the Trustees, contd. for the year ended 31 August 2023**

#### **Investment Policy**

The Memorandum and Articles of Association of the Charity permit wide powers of investment. The Trustees should invest the money of the charity not immediately required for its purposes, in or upon such investments, securities or properties as may be thought fit.

#### **Risk Assessment**

The Trustees regularly review the risks to which the charity is exposed and consider the implications of those risks. There is no risk currently facing the charity which the Trustees consider significant.

#### **Public Benefit Guidance**

The Trustees confirm that they have complied with the duties in section 4 of the Charities Act 2006 to have due regard to the guidance published by the Charity Commission, including public benefit guidance.

#### **Trustees Responsibilities in relation to the Financial Statements**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 charity and of the income resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures being disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the charity and, hence, taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **ON BEHALF OF THE TRUSTEES**

V Ames  
Director and Trustee  
Date: 18 February 2024

## **Keswick Film Club**

### **Independent Examiners Report for the year ended 31 August 2023**

I report on the accounts for the Trust for the year ended 31 August 2022 which are set out on pages 5 - 10.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year, under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examiners report is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiners report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

#### **Independent examiners' statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements to:

- keep accounting records in accordance with s130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met;

or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Patricia Royall  
45 Station Road  
Keswick  
Cumbria  
CA12 4NB

**Keswick Film Club**

**Statement of Financial Activities  
for the year ended  
31 August 2023**

	Notes	31 August 2023			31 August 2022
		Restricted	Unrestricted	Total	Total
		£	£	£	£
<b>INCOME</b>					
<b>Voluntary income</b>					
Donations and gifts	2	-	183	183	115
Grants receivable	3	-	250	250	2,450
Activities for generating funds		-	-	-	-
Investment income	4	-	79	79	4
<b>Income from charitable activities</b>					
Film club income	5	-	26,706	26,706	19,862
<b>Total income</b>		-	27,218	27,218	22,431
<b>Expenditure</b>					
<b>Charitable activities</b>					
	6	-	29,262	29,262	18,350
<b>Total expenditure</b>		-	29,262	29,262	18,350
<b>Net income / (expenditure)</b>		-	(2,044)	(2,044)	4,081
Total funds brought forward		-	27,681	27,681	23,600
Transfers between funds		-	-	-	-
<b>Total funds carried forward</b>	9	-	25,637	25,637	27,681

There were no gains or losses in the year to 31 August 2023 other than those included above.

The notes form part of these financial statements

**Keswick Film Club**

**Balance Sheet  
as at  
31 August 2023**

	Notes	31 August 2023		31 August 2022	
		£	£	£	£
<b>Current Assets</b>					
Cash at bank and in hand		25,637		29,632	
		<hr/>		<hr/>	
		25,637		29,632	
<b>Creditors: amounts falling due within one year</b>					
Creditors and accruals	8	-		1,951	
		<hr/>		<hr/>	
<b>Net Current Assets</b>			25,637		27,681
			<hr/>		<hr/>
<b>Total Assets less Current Liabilities</b>			25,637		27,681
<b>Creditors: amounts falling due in more than one year</b>					
			-		-
			<hr/>		<hr/>
<b>NET ASSETS</b>	9		25,637		27,681
			<hr/> <hr/>		<hr/> <hr/>
<b>Funds</b>					
Unrestricted funds			25,637		27,681
			<hr/>		<hr/>
	9		25,637		27,681
			<hr/> <hr/>		<hr/> <hr/>



## Keswick Film Club

### Notes to the Financial Statements for the year ended 31 August 2023

#### 1 Accounting Policies

##### Statement of compliance

The accounts have been prepared in accordance with the Charities Act 2011, and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) 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 2019).

##### Basis of preparation

The charity 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 notes.

##### Tangible Fixed Assets and Depreciation

Assets used for charitable purposes, with an expected useful life exceeding one year, are capitalised on the balance sheet. Depreciation is provided at the following annual rates in order to write off each asset over its expected useful life:

Computers	33.34% on reducing balance
Fixtures, Fittings and Equipment	25% on reducing balance

##### Income

Income consists of grants received and income from promotions, accounted for on a receivable basis. Where income is received for a specific purpose, as defined by the donor, this income is classed as restricted. Income received towards the general objects of the charity is classed as unrestricted.

##### Expenditure

Expenditure is accounted for on an accruals basis. Where it relates to a specific project it is allocated to that project as restricted expenditure. Expenditure that relates to the objects of the charity is classified as charitable activities. Any legal or professional costs are classified as governance costs. The costs of generating funds are separately identified.

##### Funds

General funds are those where no restrictions have been placed upon the specific spending of the funds by the donor. Designated funds are those funds where the directors have chosen to earmark general funds for a specific purpose. Restricted funds are those funds where the donation is received for a specific purpose as set out by the donor.

#### 2 Payment to Accountants

The payment to the accountants included in the expenditure is split as follows:

	2023	2022
	£	£
Payment for preparation of accounts	200	200
Payment for Independent Examination	-	-
	<u>200</u>	<u>200</u>

## Keswick Film Club

### Notes to the Financial Statements for the year ended 31 August 2023

	31 August 2023				31 August 2022
	Restricted £	Unrestricted £	Designated £	Total £	£
<b>2 Donations and gifts</b>					
Sundry donations	-	183	-	183	115
	-	183	-	183	115
<b>3 Grants receivable</b>					
Film Hub North	-	-	-	-	1,950
Travel Chapter	-	-	-	-	500
KE Travel	-	250	-	250	-
	-	250	-	250	2,450
<b>4 Investment income</b>					
Bank interest received	-	79	-	79	4
	-	79	-	79	4
<b>5 Film club income</b>					
Membership income	-	1,640	-	1,640	1,240
Ticket sales	-	25,066	-	25,066	18,622
	-	26,706	-	26,706	19,862
<b>7</b>					
<b>Costs of raising funds</b>					
Fundraising costs	-	-	-	-	-
<b>6 Charitable activities</b>					
Direct costs	-	22,688	-	22,688	13,627
Administration	-	5,367	-	5,367	3,335
Marketing and Advertising	-	1,207	-	1,207	1,388
	-	29,262	-	29,262	18,350

### 7 Trustee Remuneration and Expenses

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

### 8 Creditors: amounts falling due within one year

	31 August 2023	31 August 2022
	£	£
Accruals	-	1,951
	-	1,951

## Keswick Film Club

### Notes to the Financial Statements for the year ended 31 August 2023

<b>9 Net Assets by fund</b>	Restricted £	Unrestricted £	Designated £	Total £
Tangible fixed assets	-	-	-	-
Investments	-	-	-	-
Current assets	-	25,637	-	25,637
Creditors: amounts falling due within one year	-	0	-	0
<b>Total net assets</b>	-	25,637	-	25,637

### 10 Members liability

The liability of the members is limited. Every member of the charity undertakes to contribute to the assets of the charity in the event of the organisation being wound up while he or she is a member, or within one year after he or she ceases to be a member, for payment of the debts and liabilities of the charity contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, but not exceeding £1.