

PICTURE PEOPLE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2020

PICTURE PEOPLE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Christopher Hird Andrea Rose Koen De Feyter
Charity number	1125716
Principal address	68 Manchuria Road London SW11 6AE
Independent examiner	Richard F Hopper Chinthurst 30 St Stephens Hill Launceston Cornwall PL15 8HN

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TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2020

The trustees present their report and financial statements for the year ended 30 April 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's object is the advancement of education including the provision of capacity-building skills to people affected by war, disaster and social neglect. The policies adopted in furtherance of these objects are the design, development and implementation of training and film projects for people living in marginalised and vulnerable communities to empower them with skills, knowledge and confidence in their own abilities to influence decisions that affect them and their communities, and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During the 2019/20 year Picture People implemented in the following projects:

Mobile Filmmaking Workshop for Change

University of the Philippines, Quezon City 29 April - 3 May 2019

In 2019 Picture People returned to the Philippines for the second consecutive year to run a Media Lab in Quezon City. The 5-day workshop took place at the Commission of Human Rights of the Philippines and was run in partnership with Active Visa / DAKILA, a Filipino human rights NGO, and in collaboration with the University of the Philippines Film Institute, Engage Media and One World.

The workshop focussed on developing knowledge and skills to produce compelling mini stories of positive change filmed and edited on smartphones and uploaded to social media platforms.

The technical training offered a morning programme of teaching sessions, film screenings and working groups whereas the afternoons were dedicated to technical exercises, review of exercises and mentoring sessions.

The fifteen Filipino participants were drawn from different backgrounds including media professionals, NGO representatives, government officers, students and artists. Participants worked in pairs to produce a 1-minute advocacy video on the struggles faced by local residents in Quezon City to improve their quality of life.

The seven mini stories' topics focussed on: the collateral damage of the government's war on drugs; on workers' rights, and the support for small local businesses. Due to the venue hosting a squatters' settlement of Minanao banana plantation workers on their grounds, three out of seven production teams ended up focussing their video on the workers' grievances.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2020

14th Summer School in Cinema Human Rights and Advocacy Italy, Venice Lido 26 August - 4 September 2019

The 14th edition of the Summer School in Cinema Human Rights and Advocacy, developed in collaboration with the Global Campus of Human Rights, gathered 30 young professionals from 21 countries to reflect, to broaden their understanding of the connections between human rights, films, digital media and video advocacy, to share ideas and foster participatory and critical thinking on urgent human rights issues, debate with experts and filmmakers from all over the world during the 77th Venice International Film Festival.

During the course the participants worked in groups to develop video advocacy projects with the support of experts and tutors. As a result, six projects were pitched on the last day of the course focussing on alternative solutions to child detention, protection and safety of journalists, domestic violence and abuse, child marriage, the right to truth and justice for the disappeared, adequate ante and post-natal care and support for mothers with babies in detention.

Participants were given accreditation to access the Venice film festival. Picture People's directors arranged private meetings with film directors Alex Gibney, Jayro Bustamante, Ahmed Ghossein and Emiliana Ammirata so that they could partake in a Q&A session about their films screened at the film festival with the Summer School's participants.

6th Visual Storytelling for Social Change Workshop Myanmar, Taunggyi 7 - 12 October 2019

The 6th edition of the workshop on *Visual Storytelling for Social Impact* provided the opportunity for NGO officials, grassroots activists and emerging filmmakers to learn how to use smartphones to produce short videos with the goal of providing a social impact. The training was held in Taunggyi, Shan State min Central Myanmar in partnership with the British Council Myanmar. The free-of-charge workshop was only open to Myanmar nationals and candidates were accepted on the basis of an application form.

The aim of the training was to empower participants to turn local and national stories into powerful short videos to raise awareness, influence public perceptions, advocate for change and encourage progress towards a more open and inclusive society.

The 19 participants worked in small teams to produce short films on social issues. They produced 5 short videos shot and edited on smartphones on the following issues: drugs users' reinsertion into society, women's empowerment, LGBTQ, recycling plastic, and equal work opportunities for people with physical impediments.

Alumni Reunion Myanmar Yangon 17 October 2019

Eighteen alumni from the 2013 to 2019 visual storytelling workshops held in Yangon, Mandalay, Myitkyina, Hpa An and Taunggyi attended the alumni reunion held at the British Council's headquarters in Yangon.

The roundtable discussions gave the alumni the opportunity to network, exchange projects and ideas in small groups as well as screen some of their recently produced work to the rest of the attendees. The interaction amongst participants was excellent and productive discussions set the base for possible future collaborations.

The reunion ended with an evening screening of a selection of short films produced by participants during the workshops to an invited audience of 45 people including British Council representatives, embassy officials, NGO and CSO representatives and Myanmar media. The film screening was followed by a lively Q&A session with alumni who were involved in the films' productions.

Financial review

The income and expenditure for the year and the financial position at the end of the year are shown in the attached accounts. The trustees consider the financial position to be satisfactory and are working on eliminating the small remaining deficit on unrestricted funds.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2020

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The trustees hope to be able to increase free reserves to this level in the future.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity was established by a charitable trust deed on 11 March 2007.

The trustees who served during the year and up to the date of signature of the financial statements were:

Christopher Hird

Andrea Rose

Koen De Feyter

The trustees supervise the charity's activities, but day-to-day matters are dealt with by Claudia Modonesi.

The trustees' report was approved by the Board of Trustees.



.....
Christopher Hird

Trustee

Dated: 25/02/2021

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PICTURE PEOPLE

I report to the trustees on my examination of the financial statements of Picture People (the charity) for the year ended 30 April 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Richard F Hopper

Chartered Accountant

Chinthurst
30 St Stephens Hill
Launceston
Cornwall
PL15 8HN

Dated: 25/02/2021

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STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:							
Donations and legacies	3	13,108	13,116	26,224	-	15,494	15,494
Expenditure on:							
Charitable activities	4	245	9,261	9,506	54	5,232	5,286
Net incoming resources before transfers		12,863	3,855	16,718	(54)	10,262	10,208
Gross transfers between funds		1,000	(1,000)	-	-	-	-
Net income for the year/ Net movement in funds		13,863	2,855	16,718	(54)	10,262	10,208
Fund balances at 1 May 2019		(572)	10,261	9,689	(518)	-	(518)
Fund balances at 30 April 2020		13,291	13,116	26,407	(572)	10,262	9,690

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.


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BALANCE SHEET

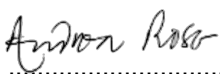
AS AT 30 APRIL 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	8		3		3
Current assets					
Cash at bank and in hand		26,614		10,498	
Creditors: amounts falling due within one year	9	(210)		(811)	
Net current assets			26,404		9,687
Total assets less current liabilities			26,407		9,690
Income funds					
Restricted funds	10		13,116		10,262
Unrestricted funds			13,291		(572)
			26,407		9,690

The financial statements were approved by the Trustees on



Christopher Hird
Trustee



Andrea Rose
Trustee

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2020

1 Accounting policies

Charity information

Picture People is a unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and are in the process of securing further sources of funding for future activities. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2020

1 Accounting policies

(Continued)

1.5 Resources expended

Liabilities are recognised in the accounts at the time when the charity incurs an obligation to make payment.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33.33% p.a. on cost
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2020

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Restricted funds
	2020 £	2020 £	2020 £	2019 £
Donations and gifts	13,108	-	13,108	-
Grant income	-	13,116	13,116	15,494
	<u>13,108</u>	<u>13,116</u>	<u>26,224</u>	<u>15,494</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2020

4 Charitable activities

	Photographic projects 2020 £	Photographic projects 2019 £
Project direct costs	9,258	4,999
Share of support costs (see note 5)	38	83
Share of governance costs (see note 5)	210	204
	<u>9,506</u>	<u>5,286</u>
Analysis by fund		
Unrestricted funds	245	54
Restricted funds	9,261	5,232
	<u>9,506</u>	<u>5,286</u>
For the year ended 30 April 2019		
Unrestricted funds	54	
Restricted funds	5,232	
	<u>5,286</u>	

5 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Depreciation	-	-	-	83	-	83
Administrative expenses	38	-	38	-	-	-
Accountancy	-	210	210	-	204	204
	<u>38</u>	<u>210</u>	<u>248</u>	<u>83</u>	<u>204</u>	<u>287</u>
Analysed between Charitable activities	38	210	248	83	204	287
	<u>38</u>	<u>210</u>	<u>248</u>	<u>83</u>	<u>204</u>	<u>287</u>

Governance costs includes payments to the independent examiner of £210 (2019- £204) for accountancy and independent examination fees.

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or reimbursement of expenses during the year.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2020

7 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Total	-	-

8 Tangible fixed assets

	Computers £
Cost	
At 1 May 2019	3,750
At 30 April 2020	3,750
Depreciation and impairment	
At 1 May 2019	3,747
At 30 April 2020	3,747
Carrying amount	
At 30 April 2020	3
At 30 April 2019	3

9 Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors	-	608
Accruals and deferred income	210	203
	210	811

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2020

10 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources £	Resources expended £	Balance at 1 May 2019 £	Incoming resources £	Resources expended £	Balance at 30 April 2020 £
2019 Workshops	15,494	(5,232)	10,261	-	(10,261)	-
2020 Workshops	-	-	-	13,116	-	13,116
	<u>15,494</u>	<u>(5,232)</u>	<u>10,261</u>	<u>13,116</u>	<u>(10,261)</u>	<u>13,116</u>

11 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 30 April 2020 are represented by:						
Tangible assets	3	-	3	3	-	3
Current assets/ (liabilities)	<u>13,288</u>	<u>13,116</u>	<u>26,404</u>	<u>(575)</u>	<u>10,262</u>	<u>9,687</u>
	<u>13,291</u>	<u>13,116</u>	<u>26,407</u>	<u>(572)</u>	<u>10,262</u>	<u>9,690</u>

12 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).