

**SCREEN EDUCATION EDINBURGH**

**Trustees Report and Financial Statements For the year ended 31 March 2025**

**Registered charity number: SC012460**

**SCREEN EDUCATION EDINBURGH**  
**Trustees Report and Unaudited Financial Statements**  
**For the year ended 31 March 2025**

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# **SCREEN EDUCATION EDINBURGH**

## **Trustees Report**

**For the year ended 31 March 2025**

### **Report of Trustees**

The Trustees present the Trustees Report and financial statements for the year ended 31 March 2025.

### **Formal Constitution of the Charity**

The Charity was constituted as a Scottish Charitable Incorporated Organisation (SCIO) on the 7 July 2015, following a change of legal form application to the Office of the Scottish Charity Regulator (OSCR). All assets and liabilities of the old Screen Education Edinburgh Charitable Trust were transferred to the SCIO.

The Trustees are re-elected each year and administer the Charity. The day-to-day administration and management is delegated by the Trustees to the Principal Officer, [REDACTED], a sole employee of the City of Edinburgh Council.

### **SEE Mission**

At Screen Education Edinburgh (SEE) we are committed to providing filmmaking opportunities for all, delivering high-quality learning, training, and production programmes that develop people of all ages across education, community, and talent and skills development.

SEE (originally known as Pilton Video) was founded in 1981 with the aim of using film education and production to develop people, support the work of partner organisations, and be at the heart of community development.

While we now have a regional and national presence across Scotland, we are extremely proud of our place within the community and of our proven experience, track record, and positive reputation for developing people from areas of deprivation and low-income households, as well as those living with disabilities, or from diverse backgrounds.

Through a progressive pathway of development, our programmes build confidence, enhance well-being, raise attainment, and equip participants with the knowledge and skills to progress into further and higher education, and into the film, TV, and media industries.

Year-round, we support those passionate about filmmaking in Edinburgh and surrounding areas through low-cost equipment hire, meetings, rehearsals, screenings, and small studio space at our multi-purpose learning and production base in Edinburgh. Our learning, training, and production programmes are delivered at our base, through outreach activity across the city and beyond, or through virtual learning.

We have a rich history of producing inclusive drama and documentary films on our programmes, focused on the lives of those from underrepresented communities. Our films screen on TV, online, and at film festivals globally, winning numerous BAFTA and festival awards.

We also deliver film productions for public, voluntary, and social enterprise sector clients, including event, corporate, training and information films, with our unique approach involving learners from underrepresented backgrounds being integrated into each production team, further developing their skills, knowledge, and employability.

### **Programme of work**

Building on our programme growth in 2023-24, including new initiatives Edinburgh Shorts Showcase, Through the Lens, and Young Filmmakers Hub, in 2024-25 we further developed our offer by introducing a revamped General Teaching Council for Scotland accredited teacher development programme to incorporate a summer school, and development of the first professional qualification for film educators working in non-formal settings, the SQA Professional Development Award Film & Screen Educator.

Significant news came early 2025, with confirmation of Creative Scotland Multi Year Funding for SEE, covering the period April 2025 to March 2028. Funded by City of Edinburgh Council, a Foundation Apprenticeship for the 2025-26 academic year was also confirmed, after a successful pilot supporting a Craigroyston High School group through their employer placement and employability unit in 2024-25.

## 1 BFI Film Academy

BFI Film Academy offers opportunities for ambitious 16 to 19-year-olds who are aiming to learn more about film and how to make a career in the screen industries. It's funded by the British Film Institute, Screen Scotland, and the National Lottery. It provides hands-on filmmaking courses and industry engagement to build knowledge and skills and outlines the pathways into higher education and the film industry for talented and committed young people. The programme has an excellent track record of inspiring the next generation of filmmakers and crew across the UK.

Short courses take place across the UK nations and regions, including study of the BFI/Screen Skills Level 5 'Preparing to Work in the Film Industry' qualification, followed by advanced level specialist courses which further develop talented young people in areas such as craft skills, animation, documentary, screenwriting, film curation, and visual effects.

In 2024-25, we became the lead partner for the BFI Film Academy Scotland short course programme, including a course delivered in Edinburgh here at SEE, and courses at Ayrshire Film Crew in Kilmarnock, Eden Court in Inverness, GMAC in Glasgow, and Station House Media Unit in Aberdeen. SEE also delivered a Craft Skills specialist course, including an intensive summer residential in Edinburgh.

Our Edinburgh short course developed a diverse group of 20 learners through an initial 5-day October school holiday programme based at Drummond High School, and subsequent weekend activity including short film production, editing, industry masterclasses, including costume designer [REDACTED] (*We Are Lady Parts*), production designer [REDACTED] (*Dinosaur*), cinematographer Yunus Roy Imer (*The Outrun*) and [REDACTED] (EIFF director), and qualification delivery at SEE through to Christmas 2024.

On our Edinburgh course, 60% of participants lived with a disability, 50% identified as male and 50% female, 15% were ethnically diverse, 27.8% were from a working-class background, and 15% were in receipt of free school meals. For the BFI Film Academy Scotland short course programme overall, 44.4% of participants lived with a disability, 50% identified as 45.6% male and 54.4% female, 14.4% were ethnically diverse, 31.1% were from a working-class background, and 15.6% were in receipt of free school meals.

The 2024 Craft Skills specialist course developed 25 young people from across the UK. Screenwriting development, a screenwriting masterclass, and short film understanding took place online, before an 8-day residential in Edinburgh covering enhanced film craft in production, directing, cinematography, sound, and editing. Three short films were produced on the course, with industry masterclasses covering the film value chain and each learner developing a personal development plan covering their aims ahead.

Industry guests included [REDACTED], screenwriter (*Oscar winning film Ida, Disobedience, She Said*); Ashley Connor, cinematographer (*Polite Society, Knives Out, Mountain Rest*); and [REDACTED], sound recordist, and sound designer (*Litling, God's Own Country, Adult Life Skills*).

56% of participants lived with a disability, 50% identified as male and 50% female, 40% were ethnically diverse, 37.5% were from a working-class background, and 32% were in receipt of free school meals.

## 2 Edinburgh Shorts Showcase

Edinburgh Shorts Showcase, our short film screening and networking evenings at Cameo Cinema in partnership with 48hr Film Project, saw 3 events take place in summer, autumn, and winter 2025, celebrating and connecting filmmakers from across the Edinburgh region.

Screening at each was a curated selection of short films from submissions received, alongside films made on the annual 48hr Film Challenge, with a combined audience of 307 watching 26 films on the big screen and engaging in post film Q&A session's with the filmmakers' in attendance, followed by networking. All films were captioned, with a BSL interpreter present to sign the introduction's and Q&A sessions.

## 3 Film & TV Inspire programme

The Film & TV Inspire programme is a partnership with Film Edinburgh, the film office for Edinburgh, East Lothian, Midlothian, and the Borders, which delivers career insight workshop and Q&A sessions with pupils in Edinburgh High Schools. An industry professional and SEE staff deliver workshops that gives pupils an overview of the Film and TV sector, including departments, roles, knowledge of career paths, and a focus on the role the industry guest covers, with pupils undertaking some of its job tasks as part of a practical, hands-on exercise.

In 2024-25, 7 workshop and Q&A sessions took place at Castlebrae, Craigroyston, Firrhill, Leith Academy, Portobello, Trinity Academy, and Wester Hailes High School's. Industry professionals working in a diverse range of roles shared their experiences and skills, empowering pupils to consider the sector and its jobs as a possible route of employment post school.

The Industry professionals were [REDACTED] – sound recording, [REDACTED] – location sound, [REDACTED] – standby props, [REDACTED] – costume design, [REDACTED] – SFX make-up, and [REDACTED] i – production runner Workshop.

95 pupils took part in the programme, with a gender split of 50% male and 50% female, 16.6% were ethnically diverse, and 33% lived with a disability. Post session, their impact was clear with 80% now interested in finding out more and exploring a career in Film and TV, with 20% unsure of their career aims ahead.

#### 4 GTCS

Our General Teaching Council for Scotland (GTCS) accredited training course 'Developing Your Teaching Practice through Filmmaking' was first delivered in 2023-24. Through a mix of in person and online learning, primary and high school teachers across Edinburgh and Southeast Scotland took part in a 19-week programme that developed their filmmaking skills to produce a short film and build their knowledge to teach and manage in class filmmaking projects.

Each teacher subsequently led a group of pupils through the production of a short film in class, with the individual teachers' self-reflection, production planning materials, and their personal short film projects at stage 1 all submitted for marking, before each gained a GTCS professional recognition award.

For 2024-25, as part of the work to develop the new Film & Screen curriculum and upskill teachers in the artform, SEE partnered with Screen Scotland to deliver a modified version of the programme to 40 teachers from across Scotland. The course began with an intensive two-week summer school at Forth Valley College, Stirling, followed each leading their pupils through a film production in school until late 2024.

In school activity took place in 17 local authorities in Scotland, including Aberdeen, Aberdeenshire, Angus, Argyll & Bute, Edinburgh, Dundee, East Dunbartonshire, Falkirk, Glasgow, Inverclyde, Midlothian, North Lanarkshire, Perth & Kinross, Renfrewshire, South Ayrshire, Stirling, and West Lothian.

69% of the teachers taking part were female and 31% were male, with 6% living with a disability. 1081 pupils took part in schools projects, 16.08% were ethnically diverse, and 32.59% lived in SIMD 1 to 4 communities.

#### 5 North Edinburgh Film Festival

The third North Edinburgh Film Festival took place in February 2025. Working in partnership with North Edinburgh Arts and West Pilton Neighbourhood Centre, the festival marked a day of celebrating community cinema and filmmaking, highlighting the creative talent and rich cultural history of the North Edinburgh community.

With an audience of 121 taking part, there were a number of strands screening on the day, including documentaries on the theme of Place drawn from SEE's archive, curated by adult learner alumni from our Through the Lens and Screen Progression Programmes, documentaries from across the world on the theme of Place curated by NEA's Art 4 Grown Ups group, films for families, experimental films, and a number of filmmaking workshops for children delivered by SEE's tutor team.

#### 6 Post Graduate Certificate in Film & Screen Education

Building on a successful 2023-24 inaugural delivery of the PG Cert Film & Screen Education in partnership with Queen Margaret University (QMU) the course ran again in 2024-25, funded by Screen Scotland.

The course comprises three units; an introduction to film education theory delivered by QMU, and two units delivered by SEE, and drawn from our GTCS curriculum and resources. Successful completion awards participants the PgCert in Film and Screen Education, alongside SEE's GTCS professional recognition award.

From spring 2024 to spring 2025, 19 teachers completed the PGCert qualification, with 377 pupils from P6 to S6 developed through in class film production projects. School activity took place in 11 local authorities, including Aberdeenshire, Angus, Argyll & Bute, Clackmannanshire, Edinburgh, Dundee, East Lothian, Glasgow, Highlands, North Lanarkshire, and West Lothian.

## 7 Through the Lens

Funded by Screen Scotland and the Robertson Trust, Through the Lens is our community filmmaking programme that takes place in Edinburgh's working-class communities, developing adult learners in arts, education, or library settings, and young people in schools.

From spring to summer 2024 projects completed at Castlebrae, Craigroyston, and Wester Hailes High School's, with each youngster gaining an Arts Award qualification, at SEE with adult learners from North Edinburgh and Leith, Craigmillar Library with adults from Southeast Edinburgh, and Southbridge Resource Centre with refugee and asylum seekers in partnership partnering City of Edinburgh Council's English for Speakers of Other Languages (ESOL) team.

From autumn 2024 to spring 2025, new groups of pupils at Castlebrae, Craigroyston, and Wester Hailes High School's took part in the programme, including arts award qualification, and new cohorts of adult learners took part at SEE for those living in North Edinburgh and Leith, at Craigmillar Library for those living in Southeast Edinburgh, and at WHALE Arts for those living in Southwest Edinburgh.

Across all projects, 218 participants took part, with a gender split of 53.40% male, 44.66% female, and 1.94% non-binary. 22.24% lived with a disability, 33.53% were ethnically diverse, and 27.52% of families were in receipt of benefits. 53.27% of participants lived in households in SIMD 1 & 2 data zones.

## 8 SQA Professional Diploma Film & Screen Educator

Starting April 2024 and continuing throughout 2024-25 a new programme funded by Screen Scotland was the development of a professional qualification for film educators working non-formal settings. The first qualification of its kind in Scotland, the SQA Professional Diploma Film & Screen Educator will address a critical gap in the Scottish film education landscape.

As the Scottish screen industries grow and evolve, and the new film and screen curriculum is adopted by rolls schools nationwide, the demand for experienced and capable educators who can effectively nurture and inspire the next generation of filmmakers in their early stages will be required. Professionalisation of the sector is essential, and unlike other expressive arts, such as dance and drama, film currently lacks dedicated courses to develop individuals in tutoring the art form.

Led by SEE, the project has engaged the Scottish Qualifications Authority (SQA) throughout and involved additional partnership working with film education partners GMAC in Glasgow and Station House Media Unit (shmu) in Aberdeen, ensuring sharing of best practice, and a national relevance of the qualification.

Once successful verification of the award by SQA is gained, the aim is pilot delivery across orgs in 2025-26.

## 9 Young Filmmakers Hub

Young Filmmakers Hub (YFH) is aimed at young people aged 12-18 living in Edinburgh funded by The Sean Connery Foundation. The year-round programme began in summer 2023, providing an opportunity to learn the art of filmmaking, regardless of circumstances, with groups based on age ranges of 12 to 13, 14 to 15, and 16 to 18.

Each year sees three phases of activity, starting with phase 1 summer short courses, followed by term time weekly sessions, and weekend production and editing stages, with phase two September to festive break, and phase three February to late May.

Youngsters advance through phases to progressively increase knowledge, skills, and confidence, and post 16, are guided towards our advanced programmes, further and higher education, or entry-level roles in the screen sector, with the 14- to 15-year-olds also studying for Arts Award qualifications.

In 2024-25, 91 young people were developed on the programme. In terms of gender, 46.15% reported being male, 46.15% female, 4.40% non-binary, 1.10% transgender, and 2.20% preferred not to say.

With regard to sexuality, 59.34% identified as being heterosexual/straight, 15.38% bisexual, 1.10% gay, 6.59% queer, 8.79% other, 7.69% preferred not to say, and 1.10% gave no answer.

20.88% of participants were ethnically diverse, 43.96% lived with a disability, 37.36% lived with parents or carers in receipt of benefits, and 29.67% in SIMD 1 to 4 data zones.

## 10 Other projects and production commissions

Small projects in 2025-26 included a Warner Brothers CrewHQ opportunity for BFI Film Academy Edinburgh alumni [REDACTED]. In summer 2024 they attended Warner Bros studios in Leavesden for an exclusive day focused on TV show 'The Franchise', created and directed by [REDACTED]. Alongside insightful workshops and talks from industry professionals who worked on the show, they viewed the first two episodes ahead of their UK premiere at the BFI London Film Festival the following day.

In summer 2024, Glasgow School of Art partnered with SEE to deliver an exciting 'Audio Post-production for Picture' summer course exclusively for 12 adult learners who previously took part in Through The Lens or Screen Progression Programme courses.

The 3-week course was designed to give learners foundational skills in creating a detailed sound mix for film productions, focusing on more nuanced post-production processes, such as audio repair and sound design. Designed and delivered by Glasgow School of Art, it funded by The Scottish Funding Council.

SEE also has a proven track record in producing high-quality productions for social enterprise, third and public sector organisations. We integrate learners into our production teams in assistant roles, giving them the opportunity to work with and learn from experienced professionals, further developing their key skills, knowledge, and career development as their first steps into the workplace.

Commissioned productions during 2024-25 were for the City of Edinburgh Council's (CEC) 'Saroj Lal' schools creativity competition, CEC's health, and wellbeing team's 'Turn Your Life Around' programme, CEC's UK Govt funded numeracy programme 'Multiply', CEC's 'Discover' anti-poverty programme, and a production for Fife Young Carers.

**Risk Policy**

The Trustees have assessed the major risks to which the charity is exposed in particular those related to the operation and finances of the Trust and have developed a risk register, which is subject to regular review. They are satisfied the mechanisms are in place to mitigate exposure to the major risks.

**Charitable Status**

The SCIO is recognised as a charity by HMRC and is generally exempt from taxation under the Income Tax Act 2007.

**Financial Review**

The accounts cover the period from the 1 April 2024 to the 31 March 2025. The organisation made a net surplus for the year of £25,861 resulting in unrestricted reserves of £106,477 (2024: £80,615.65). At 31 March 2025, the organisation had no restricted reserves (2024: £nil).

The charity has achieved its aim to have three months of current expenditure in unrestricted reserves. Over the next four years, it is the ambition of the Trustees to build up the reserves to cover three months of expenditure which includes the costs currently covered by City of Edinburgh Council, detailed below.

**Related parties**

One of the key management personnel is employed directly by the City of Edinburgh Council and the costs of the building occupied by the charity are solely incurred by the City of Edinburgh Council.

**Statement of Trustees Responsibilities.**

Charity law requires the Trustees to prepare the accounts for each financial year which gives a true state of the charity and of surplus or deficit of the charity for that period. In preparing the accounts the Trustees are required to:

- Select suitable accounting policies and apply them constantly.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in basis.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities and Trustees Investment (Scotland) Act 2005 and Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the preventions and detection of fraud and other irregularities.



**Trustees**

The Trustees on 31<sup>st</sup> March 2025, and during the year, were

[REDACTED]

Date: 01/12/25

## **Independent Examiners Report to the Trustees of Screen Education Edinburgh**

I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 9 to 19

### **Respective Responsibilities of the Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### **Basis of Independent Examiners Statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the 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 Examiner's Statement**

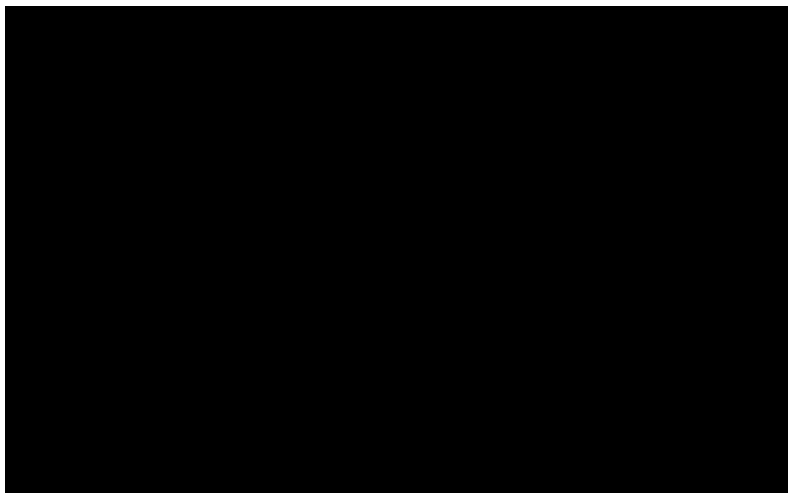
In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Regulations

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.



# Screen Education Edinburgh

## Statement of Financial Activities

### Income & Expenditure Account for the year ended 31 March 2025

|  | Notes | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds<br>2025<br>£ | Total funds<br>2024<br>£ |
|--|-------|-------------------------|-----------------------|--------------------------|--------------------------|
| Grants and Donations                         | 4     | -                       | 433,183               | 433,183                  | 310,090                  |
| Income from Charitable Activities            | 5     | 25,118                  | 5,648                 | 30,766                   | 23,821                   |
| <i>Income from other trading activities</i>  |       |                         |                       |                          |                          |
| Activities for generating funds              | 6     | 86,269                  | -                     | 86,269                   | 64,649                   |
| Investments                                  |       | 19                      |                       | 19                       |                          |
| Interest                                     |       |                         |                       |                          |                          |
| <b>Total incoming resources</b>              |       | 111,406                 | 438,831               | 550,237                  | 398,560                  |
| <b>Resources expended</b>                    |       |                         |                       |                          |                          |
| Cost of generating funds                     | 7     | 28,855                  | -                     | 28,855                   | 31,549                   |
| Cost of Charitable Activities                | 8     | -                       | 431,194               | 431,194                  | 233,721                  |
| Support Costs                                | 9     | 56,690                  | 7,637                 | 64,327                   | 119,770                  |
| <b>Total expenditure</b>                     |       | 85,545                  | 438,831               | 524,376                  | 385,040                  |
| <b>Net (expenditure)/income for the year</b> |       | 25,861                  | -                     | 25,861                   | 13,520                   |
| Transfer between funds                       |       |                         |                       |                          |                          |
| Total Funds brought forward                  | 16    | 80,616                  | -                     | 80,616                   | 67,096                   |
| <b>Total Funds carried forward</b>           |       | 106,477                 | -                     | 106,477                  | 80,616                   |

All results relate to continuing activities.

The notes on pages 10 to 19 form part of these financial statements.

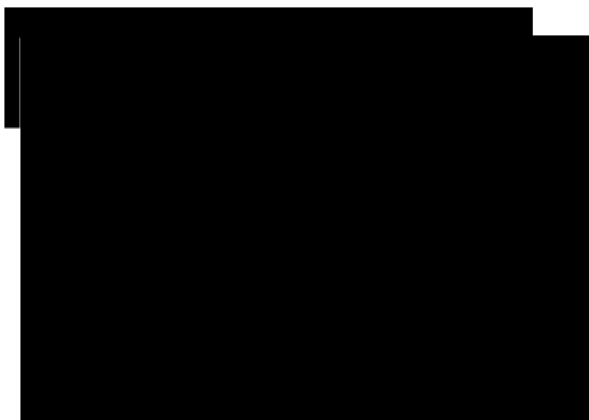
**Screen Education Edinburgh**

**Balance Sheet**

**As at 31 March 2025**

|  |              | <b>2025</b> | <b>2024</b> |
|--|--------------|-------------|-------------|
|  | <b>Notes</b> | <b>£</b>    |             |
| <b>Fixed assets</b>                            |              |             |             |
| Tangible assets                                |              |             |             |
| <b>Current assets</b>                          |              |             |             |
| Debtors  | 13           | 46,467      | 27,793      |
| Cash at bank and in hand                       |              | 326,599     | 238,960     |
| VAT Repayment                                  |              | 1,320       | 318         |
|  |              | <hr/>       | <hr/>       |
|  |              | 374,386     | 267,071     |
| <b>Current liabilities</b>                     |              |             |             |
| Creditors: amounts falling due within one year | 14           | (267,909)   | (186,455)   |
|  |              | <hr/>       | <hr/>       |
| <b>Net current assets</b>                      |              | 106,477     | 80,616      |
|  |              | <hr/>       | <hr/>       |
| <b>Net assets</b>                              |              | 106,477     | 80,616      |
|  |              | <hr/>       | <hr/>       |
| <b>Funds</b>                                   |              |             |             |
| Unrestricted funds                             | 11           | 106,477     | 80,616      |
| Designated Funds                               |              |             |             |
| Restricted funds                               | 11           |             |             |
|  |              | <hr/>       | <hr/>       |
|  |              | 106,477     | 80,616      |
|  |              | <hr/>       | <hr/>       |

The financial statements were approved and authorised for issue by the Board on 01/12/2025 and signed on their behalf by:



**Date: 01/12/2025**

**The notes of pages 11 to 19 form part of these financial statements.**

## **Screen Education Edinburgh**

### **Notes to the accounts**

**For the year ended 31 March 2025**

#### **1. General information**

Screen Education Edinburgh is a Scottish Charitable Incorporated Organisation (SCIO), charity number SC012460. The address of the SCIO's registered office is 30 Ferry Road Avenue, Edinburgh, EH4 4BA.

The continuing activity of the SCIO is that of an organisation dedicated to filmmaking for all, teaching high-quality learning, training, and production programmes that develop screen opportunities for people of all ages across education, community, and talent and skills development.

Screen Education Edinburgh meets the definition of a public benefit entity under FRS102.

These financial statements are presented in pounds sterling (GBP) as that is the currency in which the SCIO's transactions are denomination. They comprise the financial statements of the SCIO drawn up for the year ended 31 March 2024.

#### **2. Accounting policies**

##### **Basis of Accounting**

The financial statements for the year ended 31 March 2025 are the SCIO's fifth financial statements prepared in compliance with United Kingdom Accounting Standards including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Statement of Recommended Practice (SORP) "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)". The SCIO's date of transition to FRS 102 is 1 November 2016. Assets and liabilities are initially recognised at historical cost or transition value unless otherwise stated in the relevant accounting policy.

Before 2016 the financial statements were prepared in accordance with UK GAPP applicable prior to the adoption of FRS 102, as issued by the Financial Reporting Council, the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" and the Companies Act 2006 and referred to below as 'previous UK GAAP'.

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires trustees to exercise their judgements in the process of applying the accounting policies. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates.

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 3.

Exemption has been taken under the Charities SORP Update Bulletin 1 not to prepare a statement of cash flows.

##### **Going concern**

Based on the level of funds held, the trustees are of the opinion that the charity can meet its obligations as they fall due for the foreseeable future, and as a consequence have prepared the financial statements on a going concern basis.

##### **Income recognition**

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to receipt, there is probability of receipt, and the amount is measurable.

**Screen Education Edinburgh**  
**Notes to the accounts**

**For the year ended 31 March 2025**

**2 Accounting policies (continued)**

**Expenditure allocation**

Expenditure has been charged directly to charitable expenditure.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and includes grants.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity. All other governance activities are undertaken by trustees voluntarily.

**VAT**

The Association is registered for VAT and is partially exempt. Income and expenditure are stated net of VAT. Irrecoverable VAT is charged as an expense to the Statement of Financial Activities in the year in which it occurs.

**Taxation**

Screen Education Edinburgh is registered as a charity and accordingly is not liable for tax under Sections 521 to 536 of the Income Tax Act 2007.

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost, less accumulated depreciation. Depreciation is provided 25% of cost using the straight-line method.

Fixed assets are reviewed for impairment annually by the Board of directors.

**Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value. No cash equivalents were held at the year end.

**Financial assets and liabilities**

Financial instruments are recognised in the statement of financial activities when the Trust becomes a party to the contractual provisions of the instrument. Financial instruments are initially measured at transaction price. Subsequent to initial recognition, they are accounted for as set out below.

All financial instruments are classified as 'basic' in accordance with Chapter 11 of FRS102.

At the end of each reporting period, basic financial instruments are measured at amortised cost using the effective interest rate method.

Financial assets are derecognised when the contractual rights to the cash flows from the asset expire, or when the Trust has transferred substantially all the risks and rewards of ownership. Financial liabilities are derecognised only once the liability has been extinguished through discharge, cancellation, or expiry.

**Restricted and unrestricted funds**

Restricted funds are to be used for specified purposes as laid down by the donor.

Unrestricted funds are to be used to carry out the core activities of the charity.

**3. Critical judgements and estimates**

No significant estimates and assumptions were made in preparing these financial statements.

# Screen Education Edinburgh

## Notes to the accounts

For the year ended 31 March 2025

### 4. Grants and Donations

|   | Unrestricted<br>£ | Restricted<br>£ | 2025<br>£ | 2024<br>£ |
|---|-------------------|-----------------|-----------|-----------|
| British Film Institute - Film Academy Craft Skills specialist programme |                   | 47,000          | 47,000    | 40,156    |
| British Film Institute - Film Academy Edinburgh                         |                   | -               | -         | 20,450    |
| British Film Institute - Film Academy Scotland                          |                   | 115,500         | 115,000   | -         |
| Creative Scotland - Recovery Grant                                      | -                 |                 | -         | 21,070    |
| Screen Scotland - Set the Scene (StS)                                   | -                 | -               | -         | 32,621    |
| Screen Scotland - Screen Progression Programme (SPP)                    |                   | -               | -         | 55,180    |
| Screen Scotland - Professional Diploma Programme (PDP)                  |                   | 38,173          | 38,173    | -         |
| Screen Scotland - GTCS  |                   | 45,248          | 45,248    | -         |
| Screen Scotland - Through the Lens (TTL)                                |                   | 83,949          | 83,949    | 15,872    |
| Screen Scotland - Early Years   |                   | 528             | 528       | 8,482     |
| The Robertson Trust - Through the Lens (TTL)                            |                   | 17,000          | 17,000    | -         |
| CEC - HETV  | -                 | -               | -         | 12,916    |
| CEC - HETV - Content & Apprenticeship                                   | -                 | -               | -         | 6,996     |
| CEC - Inspire Yr 1  |                   | 7,714           | 7,714     | -         |
| Sean Connery Foundation - Young Filmmakers Hub (YFH)                    |                   | 54,321          | 54,321    | 29,997    |
| QMU - PG Certificate  |                   | 20,250          | 20,250    | 8,250     |
| Postcode Lottery  |                   | 3,500           | 3,500     | 21,500    |
| UoE - GCAS - Placements   |                   | -               | -         | 15,561    |
| UoE - Creative Informatics  |                   | -               | -         | 12,789    |
| Small Donations   |                   | -               | -         | 8,250     |
|   | -                 | 433,183         | 433,183   | 310,090   |
| Small Donations:  |                   |                 |           |           |
| None  |                   |                 |           |           |

### 5. Income from Charitable Activities

|                      | Unrestricted<br>£ | Restricted<br>£ | 2025<br>£ | 2024<br>£ |
|----------------------|-------------------|-----------------|-----------|-----------|
| Other Small Projects | 25,118            | 5,648           | 30,766    | 23,821    |
|                      | 25,118            | 5,648           | 30,766    | 23,821    |

**Screen Education Edinburgh**  
**Notes to the accounts**  
**For the year ended 31 March 2025**

**6. Activities for generating funds**

|  | Unrestricted<br>£ | Restricted<br>£ | 2025<br>£ | 2024<br>£ |
|--|-------------------|-----------------|-----------|-----------|
| Production Fees                        | 13,867            | -               | 13,867    | 21,371    |
| Course Fees                            |                   |                 |           | -         |
| Equipment Hire                         | 19,572            | -               | 19,572    | 10,255    |
| Space Hire                             | 6,300             | -               | 6,300     | 3,793     |
| Props Hire                             | 775               |                 | 775       | 632       |
| Management Fees & other general income | 45,755            | -               | 45,755    | 2,598     |
|  | 86,269            |                 | 86,269    | 64,649    |

**7. Cost of generating funds**

|                                    | Unrestricted<br>£ | Restricted<br>£ | 2025<br>£ | 2024<br>£ |
|------------------------------------|-------------------|-----------------|-----------|-----------|
| Production costs                   | 12,716            | -               | 12,716    | 17,921    |
| Production: SEE Management Fees    | 1,150             | -               | 1,150     | 3,450     |
| SEE Courses costs                  |                   |                 | -         | -         |
| Equipment Hire & Maintenance costs | 14,105            | -               | 14,105    | 9,528     |
| Space Hire costs                   |                   | -               | -         |           |
| Props & other costs                | 884               | -               | 884       | 650       |
|                                    | 28,855            |                 | 28,855    | 31,549    |

**8. Cost of Programmes and Charitable Activities**

|                             | Unrestricted<br>£ | Restricted<br>£ | 2025<br>£ | 2024<br>£ |
|-----------------------------|-------------------|-----------------|-----------|-----------|
| Projects: Staff & Fee Costs |                   | 16,937          | 16,937    | 22,712    |
| Projects: Other Costs       | -                 | 13,459          | 13,459    | 15,380    |



|                               |         |         |         |
|-------------------------------|---------|---------|---------|
| Programmes: Staff & Fee Costs | 170,967 | 170,967 | 82,098  |
| Programmes: other Costs       | 229,831 | 229,831 | 113,531 |
|                               | -       | 431,194 | 431,194 |
|                               |         |         | 233,721 |

## 9. Support Costs

|                   | Unrestricted<br>£ | Restricted<br>£ | 2025<br>£ | 2024<br>£ |
|-------------------|-------------------|-----------------|-----------|-----------|
| Staff Costs       | 36,502            | 3,500           | 44,139    | 87,269    |
| Office Expenses   | 14,500            | 4,137           | 14,500    | 27,343    |
| Premises Expenses | 5,657             | -               | 5,657     | 5,137     |
| Bank Charges      | 31                | -               | 31        | 21        |
|                   | 56,690            | 7,637           | 63,327    | 119,770   |

## 10. Governance Costs

|                            | Unrestricted<br>£ | Restricted<br>£ | 2025<br>£ | 2024<br>£ |
|----------------------------|-------------------|-----------------|-----------|-----------|
| Staff Costs                |                   |                 |           |           |
| Board Expenses             |                   |                 |           |           |
| Legal Fees                 |                   |                 |           |           |
| Independent Examiner's Fee |                   |                 |           |           |
|                            |                   |                 |           |           |

# Screen Education Edinburgh

## Notes to the accounts

For the year ended 31 March 2025

### 11. Staff costs

|                       | 2025    | 2024    |
|-----------------------|---------|---------|
|                       | £       | £       |
| Wages and salaries    | 186,752 | 183,250 |
| Social Security Costs | 2,169   | 2,776   |
| Pension               | 1,830   | 1,994   |
|                       | <hr/>   | <hr/>   |
|                       | 190,751 | 188,020 |
|                       | <hr/>   | <hr/>   |

The average number of employees during the year was 13.75 (2023-24: 11). No employee received remuneration in excess of £60,000 (2022-23: none).

The salaries of three members of staff (2.50 FTE) were paid by the City of Edinburgh Council (2023-24: 2.50). No trustee received any remuneration or reimbursement of expenses during the year (2023-24: none).

The trustees along with one CEC Principal Officer are considered to be key management personnel. Total remuneration paid to key management personnel during the year by the Charity is £nil (2023-24: none).

### 12. Fixed assets

| Cost                  | Equipment |
|-----------------------|-----------|
| At 1 April 2024       |           |
| Additions             | 0         |
|                       | 0         |
| At 31 March 2024      |           |
| <b>Depreciation</b>   | <hr/>     |
| At 1 April 2024       | 0         |
| Charge for the year   | <hr/>     |
| At 31 March 2025      | 0         |
| <b>Net book value</b> | <hr/>     |
| At 31 March 2025      | 0         |
|                       | <hr/>     |
| At 1 April 2024       | 0         |

**Screen Education Edinburgh**

**Notes to the accounts**

**For the year ended 31 March 2025**

**13. Debtors**

|                                | <b>2025</b> | <b>2024</b> |
|--------------------------------|-------------|-------------|
|                                | <b>£</b>    | <b>£</b>    |
| Trade debtors                  | 45,933      | 25,920      |
| Prepayments and accrued income | 534         | 1,873       |
|                                |             |             |
|                                | 46,467      | 27,793      |

**14. Creditors**

|                                 | <b>2025</b> | <b>2024</b> |
|---------------------------------|-------------|-------------|
|                                 | <b>£</b>    | <b>£</b>    |
| Trade and other creditors       | 21,813      | 5,391       |
| Accruals                        | 3,901       | 4,481       |
| Deferred income                 | 240,321     | 175,886     |
| Social security and other taxes | 1874        | 697         |
|                                 |             |             |
|                                 | 267,909     | 186,455     |

**15. Financial instruments**

|  | <b>2025</b> | <b>2024</b> |
|--|-------------|-------------|
|  | <b>£</b>    | <b>£</b>    |
| Financial assets held at amortised cost      | 374,386     | 267,071     |
| Financial liabilities held at amortised cost | (267,909)   | (186,455)   |

# Screen Education Edinburgh

## Notes to the accounts

For the year ended 31 March 2025

### 16. Analysis of funds

|                                   | At 1 April<br>2024 | Income  | Expenditure | Transfers | At 31 March<br>2025 |
|-----------------------------------|--------------------|---------|-------------|-----------|---------------------|
| <b>Restricted</b>                 |                    |         |             |           |                     |
| <b>funds Programme</b>            |                    |         |             |           |                     |
| BFI - Craft Skills                |                    | 47,000  | (47,000)    |           |                     |
| BFI - Edinburgh                   | -                  | -       | -           |           |                     |
| BFI - Scotland                    |                    | 115,500 | (115,500)   |           |                     |
| SS - StS                          |                    | -       | -           |           |                     |
| SS - SPP                          |                    | -       | -           |           |                     |
| SS - PDP                          |                    | 38,173  | (38,173)    |           |                     |
| SS - GTCS                         |                    | 45,248  | (45,248)    |           |                     |
| SS - TTL                          |                    | 83,949  | (83,949)    |           |                     |
| The Robertson Trust - TTL         |                    | 17,000  | (17,000)    |           |                     |
| SS - Early Years                  |                    | 528     | (528)       |           |                     |
| CEC - HETV                        |                    | -       | -           |           |                     |
| CEC – HETV - Content & Apprentice |                    | -       | -           |           |                     |
| CEC - Inspire                     |                    | 7,714   | (7,714)     |           |                     |
| Sean Connery - YFH                |                    | 54,321  | (54,321)    |           |                     |
| QMU - PG Certificate              |                    | 20,250  | (20,250)    |           |                     |
| <i>Other Funds:</i>               |                    |         |             |           |                     |
| Postcode Lottery                  |                    | 3,500   | (3,500)     |           |                     |
| UoE - GCAS - Placement            |                    | -       | -           |           |                     |
| UoE - Creative Informatics        |                    | -       | -           |           |                     |
| <i>Small Projects:</i>            |                    | 5,648   | (5,648)     |           |                     |
| Total restricted funds            | -                  | 438,831 | (438,831)   |           |                     |
| Unrestricted funds                | 80,616             | 111,406 | (85,545)    |           | 106,477             |
|                                   | 80,616             | 548,089 | (522,228)   |           | 106,477             |

## Screen Education Edinburgh

### Notes to the accounts

For the year ended 31 March 2025

#### 17. Analysis of net assets between funds

|                    | Unrestricted<br>funds | Restricted<br>funds<br>£ | Total   |
|--------------------|-----------------------|--------------------------|---------|
| Fixed assets       |                       |                          |         |
| Net current assets | 106,477               |                          | 106,477 |
|                    | 106,477               |                          | 106,477 |

#### 18. Related parties

One member of the SCIO's key management personnel (2023-24:one person), the Principal Officer, is employed directly by City of Edinburgh Council, at a cost of £65,902.68

A full time Administrator and part time Skills & Qualifications Officer are also employed directly by City of Edinburgh Council, at a cost of £60,114.40

The City of Edinburgh Council owns the property from which the SCIO operates, with rent, and associated utility costs being incurred by the Council, without being passed on to Screen Education Edinburgh, at a cost of approximately £68,075.40