

THE SCOTTISH ASSOCIATION OF MOVIEMAKERS

SCOTTISH CHARITY NO. SC 014795

ANNUAL REPORTS AND ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2025

THE SCOTTISH ASSOCIATION OF MOVIEMAKERS. Scottish Charity No. SC 014795**STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 APRIL 2025**

	<u>Unrestricted Funds</u>	
	2025	2024
RECEIPTS	£	£
Voluntary Receipts		
Donations and Gift Aid	125	123
Fund Raising	69	91
Book Sales	0	0
Bank Interest	0	0
Miscellaneous Receipts	0	0
Receipts from Charitable Activities		
Membership Fees	708	806
Charitable Events	0	0
IAC Grant	0	0
TOTAL RECEIPTS	902	1020
PAYMENTS		
Cost of Fundraising	0	0
Cost of Charitable Activities	612	109
Governance Costs	359	327
Purchase of Equipment	0	0
Subscription Refunds	114	0
Donations	0	0
TOTAL PAYMENTS	1085	436
SURPLUS / DEFICIT FOR YEAR	(183)	584
Statement of Balances as at 30 th April 2025	2025	2024
FUNDS RECONCILIATION		
Cash and Bank Balances as at 30 April 2024	4090	3506
Surplus / (Deficit) for year	(183)	584
Cash and Bank Balances as at 30 April 2025	3907	4090
BANK AND CASH BALANCES		
Bank Current Account	3907	4090
Cash	0	0
	3907	4090

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2025

1. BASIS OF ACCOUNTING

These Accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. NATURE AND PURPOSE OF FUNDS

All Funds are unrestricted and as such are available at the discretion of the Trustees in furtherance of the objects of the Charity,

3. COST OF CHARITABLE ACTIVITIES

This comprises the cost of Workshops and other Charitable Events held throughout the year.

4. GOVERNANCE COSTS

	£ 2025	£ 2024
AGM	0	0
Independent Examiner's Expenses	0	0
Insurance	0	0
IAC Membership	41	41
SAM News	297	279
SAM Website Hosting & Domain	8	32
Other Admin etc Expenses	0	0
TOTAL GOVERNANCE COSTS	346	328

All Funds are unrestricted.

The Notes above form an integral part of these Accounts.

Approved by the Trustees and signed on their behalf.

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE SCOTTISH ASSOCIATION OF MOVIE MAKERS FOR THE
YEAR ENDED 30 APRIL 2025

I report on the accounts of the Charity for the year ended 30 April 2025 which are set out on pages 1 and 2.

RESPECTIVE RESPONSIBILITIES OF 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) (d) of the 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 EXAMINER'S STATEMENT

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 the course of 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 9 of the 2006 Accounts 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.

19th April 2025

P.J. Mahon
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