

# Edinburgh Photographic Society

Scotland · Charity number SC017042

## Details

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Known as	EPS
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	1972-11-17
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address** 68 Great King Street  
Edinburgh  
EH3 6QU

**Website** [www.epsoc.org.uk](http://www.epsoc.org.uk)

## Activities

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**Activities:** 'It makes grants, donations, loans, gifts or pensions to individuals', 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

**Purposes:** 'the advancement of the arts, heritage, culture or science'

**What the charity does:** To promote the study, awareness, appreciation and practice of the art, science and application of photography by: a) Holding meetings of the Society for reading and discussing communications bearing upon photographic science or the applications thereof, or upon subjects relating thereto b) Holding courses or lectures, demonstrations, talks and conferences open to members of the Society or to members of the public, or both. c) Holding and promoting exhibitions of an international, national or local character of photographs and pictures produced by photography or any process akin thereto, or of photographic equipment or apparatus.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** The purpose of the Society is to promote the study, awareness, appreciation and practice of the art, science, and applications of photography for the benefit of members of the Society, and the general public, in the city and surrounding areas.

## Geography

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- **Main operating location:** City of Edinburgh
- **Geographical spread:** More than one local authority area in Scotland

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-01	£0	£0	-	0
2025-08-31	£76,439	£55,631	-	0
2024-09-01	£59,029	£45,694	-	0
2023-09-01	£43,830	£29,306	-	0
2022-09-01	£33,972	£37,356	-	0
2021-09-01	£13,423	£24,818	-	0

**Edinburgh Photographic Society**

Scotland - Charity number SC017042

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# Accounts

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**EDINBURGH PHOTOGRAPHIC SOCIETY**  
**TRUSTEES ANNUAL REPORT, STATEMENT OF ACCOUNTS AND EXAMINER'S**  
**REPORT**

**FOR YEAR ENDED 31 AUGUST 2025**

**Scottish Charity number SC017042**

**Edinburgh Photographic Society**  
**Trustees' Annual Report and Accounts**  
**Year ended 31 August 2025**

**Name and Governance**

Edinburgh Photographic Society was formed in 1861. The organisation became a Scottish Charitable Incorporated Organisation (SCIO) in 2012 with registration number SC017042, known as EPS.

**The Society's Trustees**

The management of the Society is vested in a Council elected from Honorary, Life and Ordinary Members, together with the immediate Past President. The Council consists of (1) The Office-bearers, namely the President, two Vice Presidents, Secretary, Treasurer, and Exhibition Secretary, all of whom shall be elected annually; (2) the immediate Past President for two years, following his/her demission of office; and up to twelve Councillors who shall hold office for three years. The property and assets of the Society are vested in the President, Vice-Presidents, immediate Past President, Secretary and Treasurer, as Trustees of the Society.

**Trustees**

Muriel Binnie	
Sam Fraser	Co-opted 9 September 2025
Stuart Gilliland	
Isobel Lindsay	
David Lyle	Appointed 30 April 2025
James Mount	Resigned 30 April 2025
Fiona Spence	

**Contact address**

68 Great King Street, Edinburgh. EH3 6QU

**Recruitment and appointment of Trustees**

All the Society's Trustees are appointed or re-appointed by the Members at the Society's Annual General Meeting usually held in April each year.

**Independent Examiner**

Michael G Cockburn FCBI

**Edinburgh Photographic Society**  
**Trustees' Annual Report and Accounts**  
**Year ended 31 August 2025**

**Charitable purposes**

The Society has the following objects:

To promote the study, awareness, appreciation and practice of the art, science and application of photography by:

- a) Holding meetings of the Society for reading and discussing communications bearing upon photographic science or the applications thereof, or upon subjects relating thereto
- b) Holding courses or lectures, demonstrations, talks and conferences open to members of the Society or to members of the public, or both.
- c) Holding and promoting exhibitions of an international, national or local character of photographs and pictures produced by photography or any process akin thereto, or of photographic equipment or apparatus.
- d) Maintaining a library of books, pamphlets, journals, magazines, manuscripts and photographs relating to the art or science of photography.
- e) Assisting other bodies of an educational nature in Edinburgh and the wider community by the provision of lectures or demonstrations or by lending equipment, books, journals, magazines, manuscripts and photographs.
- f) Providing equipment and premises for the carrying out of these objects.
- g) Providing assistance by way of grants, loans, equipment or otherwise for research into any aspect of the art or science of photography.
- h) Making reasonable charges to members of the Society, members of the public, bodies of an educational nature and others in connection with the carrying out of any of the objects of the Society.
- i) Doing all other things which may be necessary incidental or conducive to the attainment of the above objects.

**Activities and achievements**

The Society had a programme of over 90 talks and other events from September to April including presentations by established, international and emerging photographers. In addition, two competitive Salons and a variety of exhibitions form a significant part of our activities.

EPS opened on 48 days for members of the public to visit 14 different exhibitions. Exhibitors include members, the London Salon, the Royal Photographic Society and other photography groups – all offering a range of content to broaden public engagement in photography. Agitate presented the film “I Am Martin Parr” using our main hall as its venue.

In addition, a 28-day exhibition at the Art & Design Library and a zine fair provided opportunities for our members' work to be seen at other venues in Edinburgh.

The Society held the 3rd EPS International Digital Salon in Autumn 2024. We received a total of 2,838 images from 266 photographers from 36 countries. The salon accepted 652 images and the exhibition of award winners and some accepted images took place in January 2025. They were shown alongside over 100 prints from the 110th London Salon of Photography and two other exhibitions.

We held the Society's 161st Edinburgh International Exhibition of Photography in August 2025 as part of Edinburgh Fringe Festival. The Salon attracted around 1,400 entries from around the world and the exhibition of 163 accepted prints was well received with around 1,900 visitors. With a low acceptance rate, it is often said that an acceptance at Edinburgh is like a medal at other salons. Visitors to the exhibition were also able to see three other exhibitions: two from the Royal Photographic Society and one from another charity, Haemochromatosis UK.

The Society is indebted to all the members who give up their time to help run both Salons - they handled entries, supported the judging days, dealt with questions from entrants, dealt with software issues, hung the exhibitions and manned the doors to open the exhibitions to the public. Without help from a huge number of volunteers neither exhibition would be possible.

The Society undertook two significant improvements during the year. The first was replacing its ageing and under-performing AV system with new equipment. The mix of in person, Zoom and "broadcast" delivery platforms has helped the Society engage with a wider audience, not just in terms of attendees but also the diversity of speakers we can attract.

The second project was the refurbishment of one room to form a new multi-purpose space - an additional exhibition gallery, a meeting room or a presentation suite with a large wall monitor. The room has been in regular use and in August 2025 it welcomed the Haemochromatosis UK touring photographic exhibition to promote awareness of a disease affecting a high proportion of Scots.

During the year, the Society received a gift of a significant collection of books from the late Douglas May. Douglas's executors have also confirmed that a legacy will be paid to the Society towards the costs of improving the library to accommodate this book collection. This hugely generous gift by a former President of the Society will renew our library and extend its ability to inform and inspire. Plans for the physical improvements are expected to come to fruition in the next financial year.

### **Reserves and funds**

The surplus for the year was £20,808 (2024: £13,335) representing a surplus on unrestricted reserves of £13,313 (2024: £13,335) and a surplus on restricted reserves of £7,495 (2024: £Nil). Restricted reserves at 31 August 2025 are all in relation to member donations towards the costs of improvements to the Society's library.

### **Reserves policy**

It is the Society's policy to retain reserves equivalent to at least 12 months core expenditure and a property reserve of at least £90,000 to meet unexpected maintenance to its listed building.

### **Investment policy**

The objective is to maintain the real value of the portfolio with respect to inflation as well as to provide an income.

### **Trustee Indemnity Insurance**

The Society's insurance includes Trustee Indemnity Insurance for all its trustees.

### **Future plans**

Since 31 August 2025, we have embarked on another busy syllabus for the current year and planning for the 2026/27 season is underway. Membership numbers remain healthy. Our new webmaster has built a new website, launched in December 2025, portraying the Society in an appropriately modern light and we hope everyone who uses it or visits EPS will find information easily accessible. Our 4<sup>th</sup> Digital Salon is complete with a popular exhibition of the accepted images in January 2026 and the team are already in action for the 162<sup>nd</sup> International Exhibition of Photography.

### **Contributions of Trustees, Council and Members**

Members contribute hugely to the running of the Society – from governance to property maintenance; contributing to the syllabus, sharing knowledge generously and running special interest groups; organising Salons and exhibitions and running our website and social media accounts. It is a huge task for a small organisation with no staff.

This is a modest opportunity for me to thank everyone who contributes and to acknowledge my fellow Trustees and Council members, who show foresight, concern and vision for the Society.

Muriel Binnie  
President  
15 March 2026

## **Independent Examiner's Report to the Trustees of the Edinburgh Photographic Society**

I report on the accounts of the charity for the year ended 31 August 2025 which are set out on pages 7 to 9.

### **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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 examiner's 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 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
  - 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.

.....  
Michael G Cockburn FCBI  
Fellow and Chartered Banker  
Chartered Banker Institute  
8/9 Powderhall Rigg.  
Edinburgh  
EH7 4GG  
19 March 2026

**Edinburgh Photographic Society**  
**Statement of Receipts and Payments**  
**For the year ended 31 August 2025**

			2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	£	£
	£	£		
<b>RECEIPTS</b>				
Membership Fees	21,949	-	21,949	22,777
Gift Aid	12,144	-	12,144	636
International	17,080	-	17,080	15,655
Digital Salon	5,008	-	5,008	7,659
Darkroom and similar fees	109	-	109	267
Interest and dividends	7,989	-	7,989	5,435
Raffle tickets and teas	-	-	-	186
Social Events	276	-	276	-
Donations	115	-	115	4,255
Library donations	-	7,495	7,495	-
Event Space Rental Fees	2,420	-	2,420	1,400
Miscellaneous	1,854	-	1,854	759
<b>Total receipts</b>	<b>68,944</b>	<b>7,495</b>	<b>76,439</b>	<b>59,029</b>
<b>PAYMENTS</b>				
Speaker/Judge Costs	2,677	-	2,677	3,261
Utilities	3,113	-	3,113	4,420
Gardening and Building Maintenance	16,453	-	16,453	11,778
Darkroom	497	-	497	341
International Print	9,794	-	9,794	8,681
Digital Salon	4,670	-	4,670	3,147
External Competitions and Exhibitions	1,470	-	1,470	1,087
Professional Fees	987	-	987	915
Insurance	6,875	-	6,875	8,212
IT Hardware, Software & Services	6,106	-	6,106	1,499
Social Events	483	-	483	561
Miscellaneous	2,506	-	2,506	1,792
<b>Total payments</b>	<b>55,631</b>	<b>-</b>	<b>55,631</b>	<b>45,694</b>
<b>Surplus for the year</b>	<b>£13,313</b>	<b>£7,495</b>	<b>£20,808</b>	<b>£13,335</b>

The Charity's unrestricted funds may only be used to further the aims of the Society

**Edinburgh Photographic Society**  
**Statement of balances**  
**At 31 August 2025**

	2025	2024
	£	£
<b>Fixed Assets</b>		
Heritable Property - at cost	760,000	760,000
Furniture & Equipment - at cost	1,600	1,600
Library Collection - at value on receipt	50,000	-
	<b>811,600</b>	<b>761,600</b>
<b>Investments</b>		
Charifund - Equities Investment Fund for Charities 6283.1 units held - at valuation	98,832	95,300
<b>Current assets - bank and cash balances</b>		
RBS - Main Bank account	32,859	97,387
RBS - Member's account	21,832	23,528
RBS - Savings account	87,146	-
EPS Paypal Account	30	144
	<b>141,867</b>	<b>121,059</b>
<b>Combined investments and bank balances</b>		
Charifund - Equities Investment Fund for Charities	98,832	95,300
Bank accounts	141,867	121,059
	<b>240,699</b>	<b>216,359</b>
<b>Current Liabilities</b>	-	-

**Statement of balances at 31 August 2025**

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Opening cash at bank	121,059	0	121,059	107,724
Surplus or deficit for the year	13,313	7,495	20,808	13,335
Closing cash at bank	<b>£134,372</b>	<b>£7,495</b>	<b>£141,867</b>	<b>£121,059</b>

Approved by the Trustees on 14 March 2026 and signed on their behalf by:

David Lyle  
Treasurer  
15 March 2026



**Edinburgh Photographic Society**  
**Trustees' Annual Report and Accounts**  
**Year ended 31 August 2025**

**1 Basis of Accounting**

The accounts for the year ended 31 August 2025 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).

The Trustees consider that its existing funds and plans for the coming year will enable the Society to continue with its present activities and meet its charitable objectives.

The Society's investments are held with recognised funds. When settling investment policy, the Trustees consider social, environmental and ethical issues, where appropriate. The policy of the Trustees is to invest prudently those funds not required to meet current liabilities in order to meet future liabilities.

The Trustees confirm that suitable accounting policies have been used and applied consistently, and that reasonable and prudent judgements and estimates have been made in the preparation of the financial statement for the year ended 31 August 2025. The Trustees confirm that applicable accounting standards have been applied and that the financial statement has been prepared on the basis of historical cost and as a going concern.

**2 Related party transactions**

No remuneration was paid to the trustees or any connected persons during the year (2024: £Nil).

During the year five (2024: six) Trustees were reimbursed expenses incurred on behalf of the charity amounting to £10,575 (2024: £1,523) in respect of miscellaneous goods and services. The increase in reimbursed expenditure is because a Trustee met and reclaimed expenses related to the International Salons. In 2024, the International Secretary was not a trustee.

**3 Restricted funds**

The Society's restricted funds are £7,495 (2024: £Nil) which relate to donations by members towards the cost of improving the library.

**Edinburgh Photographic Society**

Scotland - Charity number SC017042

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# Accounts

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**EDINBURGH PHOTOGRAPHIC SOCIETY**  
**TRUSTEES ANNUAL REPORT, STATEMENT OF ACCOUNTS AND EXAMINER'S**  
**REPORT**  
**FOR YEAR ENDED 31 AUGUST 2024**

**Scottish Charity number SC017042**

**Edinburgh Photographic Society  
Trustees' Annual Report and Accounts  
Year ended 31 August 2024**

**Name**

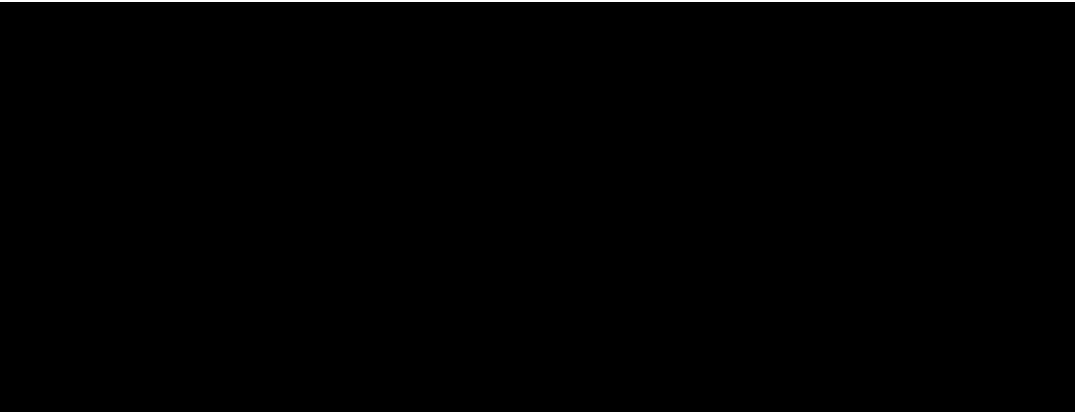
Edinburgh Photographic Society was formed in 1861.

**Governance**

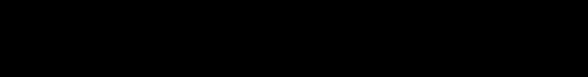
The organisation is a Scottish Charitable Incorporated Organisation (SCIO) with registration number SC017042, known as EPS.

**The Society's Trustees**

The management of the Society is vested in a Council elected from Honorary, Life and Ordinary Members, together with the immediate Past President. The Council consists of (1) The Office-bearers, namely the President, two Vice Presidents, Secretary, Treasurer, and Exhibition Secretary, all of whom shall be elected annually; (2) the immediate Past President for two years, following his/her demission of office; and up to twelve Councillors who shall hold office for three years. The property and assets of the Society are vested in the President, Vice-Presidents, immediate Past President, Secretary and Treasurer, as Trustees of the Society.



**Contact address**



**Recruitment and appointment of Trustees**

All the Society's Trustees are appointed or re-appointed by the Members at the Society's Annual General Meeting usually held in April each year.

**Edinburgh Photographic Society**  
**Trustees' Annual Report and Accounts**  
**Year ended 31 August 2024**

**Charitable purposes**

The Society has the following objects:

To promote the study, awareness, appreciation and practice of the art, science and application of photography by:

- a) Holding meetings of the Society for reading and discussing communications bearing upon photographic science or the applications thereof, or upon subjects relating thereto
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- d) Maintaining a library of books, pamphlets, journals, magazines, manuscripts and photographs relating to the art or science of photography.
- e) Assisting other bodies of an educational nature in Edinburgh and the wider community by the provision of lectures or demonstrations or by lending equipment, books, journals, magazines, manuscripts and photographs.
- f) Providing equipment and premises for the carrying out of these objects.
- g) Providing assistance by way of grants, loans, equipment or otherwise for research into any aspect of the art or science of photography.
- h) Making reasonable charges to members of the Society, members of the public, bodies of an educational nature and others in connection with the carrying out of any of the objects of the Society.
- i) Doing all other things which may be necessary incidental or conducive to the attainment of the above objects.

**Activities**

Following in the progress made over the last 3 years in adopting the successes of “zoom” and the hybrid model, Council members gained vital feedback from members that, regardless of geolocation, that the hybrid model was to stay with 50:50 split between in-person and online events and meetings allowing us to retain those members who have joined as a result of the covid years.

Meetings continued to take one of three formats during the year, with a combination of ‘in person’ only, ‘hybrid’ where attendance at the premises was combined with attendees on Zoom or Zoom only. The mix of delivery platforms has facilitated the Society in continuing its charitable purpose by engaging with a wider audience, not just in terms of members but also the diversity of speakers we could attract.

Events include lectures, judged competitions, presentations and tutorials from established, international, emerging photographers and fellow members to provide insight, inspiration and practical training. Guests are welcome to attend events and members of the public are welcome in

person on Wednesdays at in person events. Our annual Members' Exhibition and annual awards was held in May 2024.

As with most of society circling back to technologies of old for the expression of art since the 2022-2023 year, there has been more interest in the Society's darkroom facilities, especially with younger generations, and this year the Society put an emphasis on increasing accessibility to our darkroom facilities by starting renovations to the darkroom, clearing out defunct equipment, repairing equipment and waiving the darkroom fee.

As part of this emphasis on the darkroom there were additional darkroom enabled events held throughout the year right into the summer season where multiple cyanotype days, pinhole days and a black and white marathon day were held right up to the beginning of the new year. So far this has been a very successful endeavour for the Society which has not just brought younger members into the Society but allowed the sharing of knowledge from our veterans down to the younger generations unaware of the weird and wonderful printing methods used in the past.

Once again, the Society's season continued right up into the summer with not just the darkroom events but also a day out to visit the SS Explorer arranged in conjunction with the SS Explorer Preservation Society which allowed members access to an iconic steam ship used for the scientific research of Scotland's marine environment. Also held was a successful Photo-Marathon which was enjoyed by all those in attendance.

The Society's 160<sup>th</sup> Edinburgh International Exhibition of Photographic was held in August 2024 and publicised as part of Edinburgh International Fringe Festival. The Salon attracted over 1,500 entries from around the world and the resulting exhibition of accepted prints was well received with an audience of around 2,000. With a low acceptance rate of 169 prints, it is often said that an acceptance at Edinburgh is like a medal at other salons. The Society is indebted to all the members who helped - handling entries, supporting the judging days, hanging the exhibition and manning the doors to open the exhibition to the public for three weeks. As always special thanks goes to our International Exhibition Secretary who hands over to a new Chair for the 161<sup>st</sup>.

The Society held its 2nd Edinburgh International Digital Salon, open for entries from mid-June until early November 2023. We received a total of 4,522 images entered from 370 photographers from 43 countries and we are delighted by the enthusiasm of entrants and quality of their submissions. The Society is grateful to the Digital Exhibition Secretary for grasping all elements of this project. Following this success, the Society decided to make the Edinburgh International Digital Salon an annual event with the 3<sup>rd</sup> edition being held in Autumn/Winter 2024.

A subcommittee was established this year to determine the best practices we should be following regarding our digital presence in the photographic community now that we are dedicated to the hybrid model. This was a slow transition initially but with clear benefits to the Society regarding the handover of responsibilities of office holders as well as an opportunity to standardise and save money using services freely available to us as a registered charity.

Other activities which the trustees have been engaged with are the changing of utilities providers, electric and broadband, to ensure we continue to have cost-effective solutions in place which don't limit us.

Many members contribute to the running of the Society – covering the day to day running of our building, Council members, leaders of special interest groups (Creative Digital, Nature, Phoenix, Studio, Darkroom and Photo Book Groups), syllabus secretary, membership secretary, internal and external competition secretaries, webmaster, social media contributors, our librarian and curator, Art & Design library co-ordinator, incoming exhibition organisers and helpers to open the building to the public and to organise and hang exhibitions. This is a small opportunity for the Trustees to record their thanks to everyone who volunteers for tasks large and small and to everyone who shares their knowledge so willingly.

**Edinburgh Photographic Society**  
**Trustees' Annual Report and Accounts**  
**Year ended 31 August 2024**

**Basis of Accounting**

The accounts for the year ended 31 August 2024 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).

**Reserves and funds**

There was a surplus of £13,335 for the year ended 31 August 2024. The previous year's surplus was £14,524.

A number of key factors contributed to this result: -

1. Membership income increased to £22,777 from the £18,750 received in the previous year.
2. Income from the International Exhibition and Digital Salon totalling £23,315 was received during the accounting year. Which was more than expected and proves the value of the exhibitions to the photographic community; however, the cost of the international exhibition was £3,556 more expensive to run than anticipated offsetting a significant proportion of the additional revenue
3. £4,000 was donated towards the replacement of chairs in the main hall
4. Cleaning costs further increased further to £3,146 from £2,130 as usage of the building was at normal levels for usual activities as well as some rentals of the space to external organisations.

The Trustees consider that its existing funds and plans for the coming years will enable the Society to continue with its present activities and meet its charitable objectives. Projections for the current financial year indicate that a small surplus should be achieved.

The Society's investments are held with recognised funds. When settling investment policy, the Trustees consider social, environmental and ethical issues, where appropriate. The policy of the Trustees is to invest prudently those funds not required to meet current liabilities in order to meet future liabilities.

The Trustees confirm that suitable accounting policies have been used and applied consistently, and that reasonable and prudent judgements and estimates have been made in the preparation of the financial statement for the year ended 31 August 2024. The Trustees confirm that applicable accounting standards have been applied and that the financial statement has been prepared on the basis of historical cost and as a going concern.

### **Plans for the 2024/2025 season**

In 2024/25 there are approximately 98 events planned between September and April, with a mix of 'In-Person', 'Streamed' and 'Online' matched to the speakers and topics. This is based on the result of a members' survey carried out in December 2023 from which it was evident the membership was split roughly 50:50 between online and in-person. It is hoped streamed sessions will balance the needs of those present in Great King Street (GKS) with those listening from home.

Where our distanced members are at a disadvantage with technical difficulties, there are now plans in place to modernise our digital systems to ensure a smooth digital experience which will use some of the surplus retained this year. Further plans are being finalised for the refurbishment of the digital suite into a relaxed gallery and conferencing space with a first external booking for Haemochromatosis UK in August 2025.

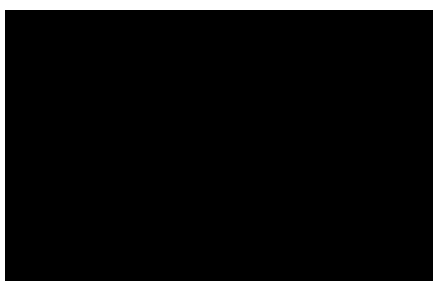
The Society continues to work to bring more members back to GKS through other means, such as the continued development of the darkroom facilities, practical workshop events and collaborations with external organisations and charities to provide opportunities for our members to learn and engage with the local community.

This course of action will further support our charitable aim as we seek to maintain both our distant Country members and local members. It also means we can continue to have a much wider and diverse choice of presenters.

The Society has furthered its aim of opening exhibitions beyond our International Exhibitions to the public and granting space to members and to other charitable bodies e.g. The Royal Photographic Society for public display of their members exhibitions, Holyrood Art Club, Bank Note Society of Scotland and to other photography groups to broaden public engagement in photography including free access.

The Trustees consider that the current and future plans are appropriate to meet Members' needs and achieve the charitable aims of the Society.

Signed on behalf of the Trustees.



Treasurer

14 March 2025

**EDINBURGH PHOTOGRAPHIC SOCIETY**  
**RECEIPTS AND PAYMENT ACCOUNT**  
**For the Year Ended 31 August 2024**

<b>RECEIPTS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Members' subscriptions and fees	22,777	20,370
Income Tax recovered under gift aid / Amazon smile	636	73
International Exhibition & Year Book Sales	15,655	13,814
Digital Salon	7,659	1,200
Event sales income	267	641
Investment income	5,435	5,309
Interest received	0	211
Proceeds from Raffles and Teas	186	427
Donations	4,255	0
Calendar Sales	127	592
Miscellaneous	2,032	1,193
	<b>59,029</b>	<b>43,830</b>
<b>PAYMENTS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Rates	0	-2,969
Insurances	8,212	8,424
Heat and Light	4,055	3,134
Telephone	729	0
Professional Fees	435	400
Scottish Photographic Federation	480	420
Gardening	426	1,250
Repairs, Refurbishment and Fees	2,606	928
Cleaning	3,146	2,110
International Exhibition	8,681	6,216
Digital Salon	3,147	1,169
Printing and stationery	36	708
Speakers costs	2,897	4,327
Tutorials, Workshop, external competition and members exhibiti	633	877
Honoraria	0	200
Digital subscriptions	255	373
Darkroom	341	521
Computer Costs	1,244	0
AGM and Social Events	561	356
Engraving	454	384
New Chairs	5,600	0
Miscellaneous	1,756	478
	<b>45,694</b>	<b>29,306</b>
<b>Surplus for the Year</b>	<b>13,335</b>	<b>14,525</b>

The Charity's funds are unrestricted but may only be used to further the aims of the Society

**EDINBURGH PHOTOGRAPHIC SOCIETY  
STATEMENT OF BALANCES  
AS AT 31 AUGUST 2024**

	<b>2024</b>	<b>2023</b>	
	<b>£</b>	<b>£</b>	
<b>APPLICATION OF FUNDS</b>			
<b>FIXED ASSETS</b>			
<b>Heritage Asset</b>			
EPS Property - 68 Great King Street, Edinburgh at cost.	760,000	760,000	
Furniture & Equipment	1,600	1,600	
	<u>761,600</u>	<u>761,600</u>	
<b>INVESTMENTS</b>			
Charifund - Equities Investment fund for Charities.			
6283.1 units held at 31 Aug 2024 with a price of £15.17 per unit	<u>95,300</u>	<u>87,355</u>	
<b>CURRENT ASSETS - BANK &amp; INVESTMENT/SAVINGS ACCOUNTS</b>			
RBS - Main Bank account	97,387	105,754	
RBS - Member's account	23,528	751	
EPS Paypal Account	<u>144</u>	<u>1,200</u>	
	<u>121,059</u>	<u>107,705</u>	
<b>COMBINED INVESTMENTS &amp; BANK/SAVINGS ACCOUNTS</b>			
Charifund - Equities Investment fund for Charities.	95,300	87,355	
Bank & Savings accounts	<u>121,059</u>	<u>107,705</u>	
	<u>216,360</u>	<u>195,060</u>	
<b>CURRENT LIABILITIES</b>			
<b>RECONCILIATION OF RESULTS</b>			
<b>YEAR ENDED 31ST AUGUST 2024</b>			
	<b>31st Aug 2024</b>	<b>1st Sept 2023</b>	<b>Change</b>
RBS Main Account	97387	105754	-8367
RBS Membership Account	23528	751	22777
Paypal	144	1200	-1056
	<u>121059</u>	<u>107705</u>	<u>13355</u>
Surplus			<u>13335</u>

### **Independent Examiner's Report to the Trustees of the Edinburgh Photographic Society**

I report on the accounts of the charity for the year ended 31 August 2024 which are set out on pages 6 to 9.

#### **Respective responsibilities of Trustees and independent examiner**

The charity's Trustees are responsible for the preparation of the Society's accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity Trustees consider that the audit requirement of section 10(1d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts 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 2006 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 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 respects 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.



Independent Examiner  
Edinburgh