

**Registered Company Number**

**SC029406**

**Registered Charity Number**

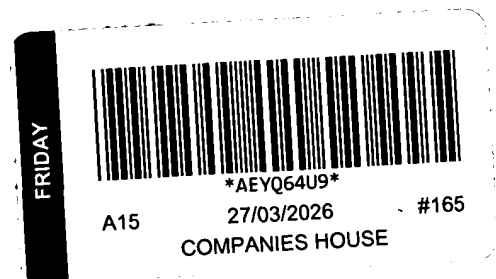
**SC041851**

**Edinburgh Film Guild  
(a company limited by guarantee)**

**Unaudited Report and Accounts**

**30 April 2025**

**Wbg Services LLP  
1/1 Bearford House  
39 Hanover Street  
Edinburgh  
EH2 2PJ**



**Edinburgh Film Guild**  
**Report and accounts**

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**Edinburgh Film Guild**  
**Report of the directors for the year ending 30th April 2025**

**The Chair's Report**

The EFG has demonstrated a good financial picture and a financial summary is attached that shows a healthy trading position, with good funds in the bank.

EFG has continued to trade using the French Institute for screenings and run our education programmes in the Dominion. Both of these activities have gone from strength to strength.

In addition, the EFG returned to our roots and by supporting partnerships with the Grassmarket Community Picture House and the Local Cinema Project, we were able to support film screenings in a variety of venues across the city.

Jim Dunnigan,  
Chairperson

**Edinburgh Film Guild**  
**Report of the directors for the year ending 30th April 2025**

**Purposes and Activities**

The principal purpose and activity of the Guild is to operate a film society; to encourage the study and advancement of theatre of film, to foster public appreciation and study of it, and to endeavour to increase public interest in the progressive applications of film.

**Directors and advisers**

The company is represented by all individuals and organisations shown on page 4.

**Structure, Governance and Management**

The company is constituted as a company limited by Guarantee and is therefore governed by a Memorandum and Articles of Association. It has no share capital and was incorporated on 16th April 1953.

The management of the company is the responsibility of the directors who are appointed in accordance with the Memorandum and Articles of Association. The Board of Directors meet on a regular basis to manage its affairs with the day to day administration being undertaken by the directors and volunteers. The Guild is dependent on the services of unpaid volunteers who are also members of the organisation.

Potential new Directors are proposed by existing board members to ensure a broad spectrum of expertise, including film knowledge and appreciation, is available to the Board. The Directors have considered the major risks to which the Guild is exposed and have taken the necessary steps to mitigate those risks.

**Achievements and Performance**

The Guild has managed its resources effectively in the year and has continued to promote the appreciation of the Art of film.

**Financial Review**

The results for the year are shown in the attached statement of financial activities for the year to 30th April 2025

*Risk management*

The directors consider the main risks affecting the Guild to be:

- Too few volunteers to run the Guild

These risks are mitigated by:

- Encouraging new volunteers to join team.

*Reserves policy*

The Guild's policy is to hold sufficient reserves to allow for purchases of new equipment when required and to allow the Guild to continue to operate if income was to fall or a relocation was required. The directors consider the current level of reserves to be appropriate.

**Edinburgh Film Guild  
Company Information**

**Scottish Charity Number** SC041851

**Company Number** SC029406

**Directors**

David Alexander resigned - 10/06/2025

Michael Thomas Bracewell appointed - 17/01/2025

Philip Denning

James Dunnigan

Gillian Gloyer resigned - 12/04/2025

Robert Ian McFarlane appointed - 30/01/2025 resigned - 11/11/2025

Richard Walker

John Wood appointed - 06/02/2025

**Secretary**

Philip Denning

**Independent Reviewer**

Neil Fraser CA

for and behalf of

Wbg Services LLP

1/1 Bearford House

39 Hanover Street

Edinburgh

EH2 2PJ

**Bankers**

Bank of Scotland

PO Box 17235

Edinburgh

EH11 1YH

Barclays PLC

Unit 2

10-15 Princes Street

Edinburgh

EH2 2AN

**Registered Office**

2a Ventnor Terrace

Edinburgh

EH9 2BW

**Edinburgh Film Guild**  
**Report of the directors for the year ending 30th April 2025**

**Directors' responsibilities**

The directors (who are also the charity trustees of the Edinburgh Film Guild for the purposes of charity law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, for that period. In preparing the financial statements, the directors are required to:

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

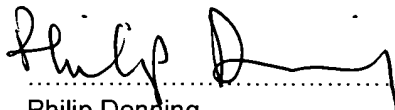
The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Independent Examiner**

A resolution for the reappointment of Neil Fraser CA, Wbg Services LLP, as Independent Examiner will be put to the members at the annual general meeting.

Approved by the Board on 24 March 2026 and signed on their behalf by:-

  
Philip Denning  
Director and Secretary

## **Edinburgh Film Guild**

### **Independent examiner's report to the directors of Edinburgh Film Guild**

I report on the accounts of the charity for the year ended 30 April 2025 which are set out on pages 7 to 12.

#### **Respective responsibilities of directors and examiner**

The charity's directors (who are also the trustees of the charity for the purposes of charity law) 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 directors 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 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 directors 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 8 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.



**Neil Fraser CA**

**For and on behalf of**

**Wbg Services LLP**

**1/1 Bearford House, 39 Hanover Street Edinburgh, EH2 2PJ**

**Date:**

**24 March 2026**

**Edinburgh Film Guild**

**Statement of Financial Activities  
for the year ended 30th April 2025**

		<b>2025</b>	<b>2024</b>
		<b>Unrestricted</b>	<b>Unrestricted</b>
		<b>Funds</b>	<b>Funds</b>
		<b>£</b>	<b>£</b>
	<b>Notes</b>		
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Investment income	3	713	425
<b>Incoming resources from Charitable Activities</b>			
Operation of film society	3	1,909	1,609
Film Guild proceeds		-	170,470
<b>Total income resources</b>		<u>2,622</u>	<u>172,504</u>
<b>Resources Expended</b>			
Charitable Expenditure	2	<u>25,479</u>	<u>4,421</u>
<b>Net Incoming / Outgoing Resources for year</b>		(22,857)	168,083
<b>Total Funds brought forward</b>		<u>206,743</u>	<u>38,660</u>
<b>Total Funds carried forward</b>		<u><u>183,886</u></u>	<u><u>206,743</u></u>



**Balance Sheet**  
**as at 30th April 2025**

	Notes	2025	2024
<b>Fixed Assets</b>			
Investments	5	1	-
Tangible assets	6	-	553
<b>Current assets</b>			
Bank accounts		184,697	206,808
Cash in hand		442	522
		<u>185,139</u>	<u>207,330</u>
<b>Creditors: amounts falling due within one year</b>	7	<u>1,254</u>	<u>1,140</u>
<b>Net current assets</b>		<u>183,885</u>	<u>206,190</u>
<b>Net Assets</b>		<u>183,886</u>	<u>206,743</u>
<b>Funds</b>			
Unrestricted Funds		<u>183,886</u>	<u>206,743</u>
		<u>183,886</u>	<u>206,743</u>

The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 30th April 2025.

The directors have not required the charitable company to obtain an audit of its financial statements for the year ended 30th April 2025 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Section 386 and 387 of the Companies Act 2006; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit for the financial year in accordance with the requirements of Section 394 and 395 of the Companies Act 2006, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard 102.



Philip Denning  
Director

Approved by the board on 24 March 2026

**Notes to the Accounts for the year ended 30th April 2025**

**1. Accounting Policies**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

**General information**

The charity is a charitable company limited by guarantee.

The address of the Charity's registered office and principal place of business is 88 Lothian Road, Edinburgh, EH3 9BZ.

The Charity's principal activities and the nature of its operations are detailed in the Objectives and Activities section of the Directors' Report.

**Basis of preparation and assessment of going concern**

The accounts have been prepared under the historical costs convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities (Scotland) Regulations 2006 (as amended).

The Charity represents a public benefit entity as defined by FRS102.

The accounts are presented in £ sterling.

The directors consider there are no material uncertainties about the Trust's ability to continue as a going concern.

**Financial Reporting Standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemption in preparing these accounts, as permitted by FRS102:

- the requirements of Section 7 Statement of Cash Flows

**Funds structure**

All of the charity's funds are unrestricted and available to be used in furtherance of the charitable objects

**Income recognition**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

## Edinburgh Film Guild

### Notes to the Accounts for the year ended 30th April 2025 (continued)

#### Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenditure including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

#### Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it is incurred.

#### Charitable activities

Costs of charitable activities include the costs of operating the charity and are shown in note 4.

#### Support and governance costs

Support and governance costs have been included in charitable activities. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs related to independent examination.

### 2. Directors and employees

The company does not employ any staff.

The directors who served during the year are shown on page 4. Expenses totalling £619 were reimbursed to one director (2024: expenses of £272 were reimbursed to directors).

3. Income	2025 £	2024 £
Film screenings	1,909	1,609
Membership Fees	-	-
Catering & Sundry	-	-
Film Guild Proceeds	-	170,470
	<u>1,909</u>	<u>172,079</u>
Investment income	<u>713</u>	<u>425</u>

## Edinburgh Film Guild

### Notes to the Accounts for the year ended 30th April 2025 (continued)

4.	Charitable activities	2025 £	2024 £
	Donations	14,474	-
	Bank Charges	25	-
	Memberships	95	-
	Room Hire	630	-
	Printing stationery and advertising	315	70
	Web Hosting	-	280
	Computer Costs	362	50
	Hire of films	887	187
	Insurance	-	-
	Screening Licence	522	936
	Professional fees	5,682	1,096
	Historian	588	-
	Sundry Expenses	92	13
	Depreciation	553	649
		<hr/>	<hr/>
		24,225	3,281
	Governance Costs		
	Accountancy Fees	<hr/> 1,254	<hr/> 1,140
		<hr/> 25,479	<hr/> 4,421
5.	Fixed Asset Investments		
		£	
	Cost		
	Additions and at 30th April 2025	<hr/> 1	

The company's investment is in EFG Screening and Education Limited, a company registered in Scotland and wholly owned subsidiary of Edinburgh Film Guild. The company did not trade in the period to 30 April 2025.

# Edinburgh Film Guild

## Notes to the Accounts for the year ended 30th April 2025 (continued)

### 6 Tangible Fixed Assets

	Furniture & Fittings £
<b>Cost</b>	
As at 1st May 2024 and 30th April 2025	<u>35,273</u>
<b>Depreciation</b>	
As at 1st May 2024	34,720
Charged for year	<u>553</u>
As at 30th April 2025	<u>35,273</u>
<b>Net book value</b>	
As at 30th April 2025	<u>-</u>
As at 1st May 2024	<u>553</u>

The Scottish Film Council and the Clydesdale Bank PLC hold a standard security over the assets of the company. The Films of Scotland Committee hold a bond and disposition in security for £3,000.

### 7 Creditors: Amounts falling due within on year

	2025 £	2024 £
Other Creditors	<u>1,254</u>	<u>1,140</u>