

# Scottish Youth Film Foundation (SCIO)

Scotland · Charity number SC047612

## Details

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Known as	SYFF
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2017-07-31
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address** Scottish Youth Film Foundation  
P4  
Holyrood Business Park  
146 Duddingston Road West  
Edinburgh  
EH16 4AP

**Website** [www.syff.scot](http://www.syff.scot)

## 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:** The Scottish Youth Film Foundation's mission is to improve the life outcomes of young Scots through film. We do this through, our annual Festival, through film education in schools, and through outreach film projects that target young people who would not normally have an opportunity to make a film.

**Beneficiaries:** 'Children or young people', 'People with disabilities or health problems', 'Other defined groups', 'Other charities or voluntary bodies'

**Objectives:** 4. The organisation's main purpose is: 4.1 The advancement of the arts, heritage, culture or science We aim to promote the screen arts amongst Scotland's young people, particularly those who are disadvantaged. We will work to promote the screen industries as a potential career path for Scotland's young people, particularly those who are disadvantaged. We will do this by offering opportunities for young people from across Scotland to take part in film projects, workshops, talks and screenings at no cost to them. Young people are defined for the purposes of the Scottish Youth Film Foundation as aged 25 years old and younger and the services and benefits provided by the charity will be predominately targeted at this age range. Annually hold a Festival which will celebrate the best films made in Scotland by young people and which will

feature talks, workshops, screenings and an Award Ceremony. We will maintain and update a website which will highlight pathways to careers and opportunities for Scotland's young people in the screen arts and industry. On occasion and as budgets dictate to give funding to young people and organisations serving young people that further the aims detailed here.

## Geography

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- **Main operating location:** City of Edinburgh
- **Geographical spread:** Operations cover all or most of Scotland

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-09-30	£204,751	£197,782	-	3
2024-09-30	£136,571	£175,906	-	3
2023-09-30	£201,205	£155,287	-	3
2022-09-30	£73,778	£120,211	-	3
2021-09-30	£125,415	£68,256	-	0

**Scottish Youth Film Foundation (SCIO)**

Scotland - Charity number SC047612

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# Accounts

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**Report of the Trustees and  
Financial Statements for the Year Ended 30 September 2025  
for  
Scottish Youth Film Foundation (SCIO)**



Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

**Scottish Youth Film Foundation (SCIO)**

**Contents of the Financial Statements  
for the Year Ended 30 September 2025**

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**Scottish Youth Film Foundation (SCIO)**

**Reference and Administrative Details  
for the Year Ended 30 September 2025**

**TRUSTEES**

L Lamarr – Chair  
M Sutcliffe – Treasurer (appointed 20.9.25)  
A Macrae – Secretary  
S Riley  
R Ahmed  
D Henderson – Ex-Chair (resigned 10.09.25)  
L Lake – Ex-Vice-Chair (resigned 1.4.25)  
S Morrison – Ex-Treasurer (resigned 30.09.25)  
E Mortimore (resigned 18.12.25)

**PRINCIPAL ADDRESS**

P4, Holyrood Business Park  
146 Duddingston Road West  
Edinburgh  
EH16 4AP

**REGISTERED CHARITY NUMBER**

SC047612

**INDEPENDENT EXAMINER**

David Nicholls FCCA  
Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

**SOLICITORS**

Urquharts  
16 Heriot Row  
Edinburgh  
EH3 6HR

**BANKERS**

Bank of Scotland  
PO Box 23581  
Edinburgh  
EH1 1WH

## **Scottish Youth Film Foundation (SCIO)**

### **Report of the Trustees for the Year Ended 30 September 2025**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity was set up to improve the life outcomes of young Scots through film.

##### **Significant activities**

We run the annual free Scottish Youth Film Festival which gives young people the chance to connect with their peers and have access to screenings, panels, workshops, industry 1-1s and networking sessions. A free to enter film competition is run alongside this, with shortlisted films being shown at the Festival and awards given out to winners.

We run outreach projects, working with young people who would not normally have the chance to make a film.

We undertake education work in schools covering film literacy and film making.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### **1) SCOTTISH YOUTH FILM FESTIVAL**

The 10th annual Scottish Youth Film Festival was held in West Lothian on 4th and 5th October 2024. We ran our first 19-26 evening event on the Friday, which included an industry Q&A, networking, a screening of shortlisted films and awards ceremony.

The main festival day was held on the Saturday and suitable for those aged 12-26. We had guest workshops from industry pros such as Industrial Light and Magic, Blazing Griffin and Douglas Mackinnon. There were also opportunities for 1-1 sessions with industry experts, panels, practical workshops, talks, screening of shortlisted films and awards ceremony. As part of the festival, we also held a "SYFF Fringe" event, which saw around 90 primary school pupils from 4 local schools coming together to rotate through 4 filmmaking workshops.

##### **2) FILMS OF SCOTLAND**

This themed film competition was run in partnership with National Library of Scotland Moving Image Archive, National Museums of Scotland and Visit Scotland. Alongside the competition, we ran a series of workshops for pupils at Preston Lodge High School, where they were supported to make a film where we asked them "what's missing from the National Museum of Scotland?". A screening of shortlisted films was held at the museum, giving the young people an opportunity to share their work, their ideas and express what's important to them as young Scots. The films they created explored a wide range of themes, from LGBTQ+ identity to rural Scottish life.

##### **SYFF TV REGIONAL GROUPS**

3) We formed **WLTV**, a West Lothian filmmaking group, who learned film theory, technical skills and short film making in the run-up to the festival, then broadcast live from the event. Their broadcasts included the short films they had made throughout the year, interviews with festival speakers and local interest pieces.

4) **DGTV** is a legacy project from the 2022 Scottish Youth Film Festival in Dumfries and Galloway. This project is now run by our partners at South West Media Factory, with support from SYFF and takes the form of regular film clubs and special workshops. In March and April 2025, SYFF staff delivered 4 days of workshops to around 400 primary school pupils in Dumfries and Galloway. Topics included Shot Types, Films of Scotland, Silent Films and Storyboarding.

5) **PKTV** This legacy group was formed for our 2023 Festival in Perth. Since then, they have had the opportunity to film at the Virtual Production stage at Abertay University and this year have completed scripts and short films both individually and as a group. We have partnered with YMCA Tayside to continue this group.

## Scottish Youth Film Foundation (SCIO)

### Report of the Trustees for the Year Ended 30 September 2025

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

6) **Skye Youth Film Club** was set up by SYFF and partners at Portree High School and Skye Cinema in 2023. They are now a constituted group in their own right, with SYFF continuing to support through occasional workshops and filmmaking weeks as required. In the summer of 2025, we supported them to produce a short mockumentary called "Hooked" about fish farming. This was subsequently screened at Skye Cinema.

7) **FIFE TV**. As part of our work surrounding the Oct 2025 Scottish Youth Film Festival in Fife, Fife TV was formed alongside our partners at YouthSpace Fife. This group of 12 young people trained in filmmaking technique, made short films and broadcast live from the 2025 Festival. They interviewed guests such as Sanjeev Kohli and explored local history in their short films.

##### 8) FESTIVAL OF POLITICS TV

Delivered in partnership with the Scottish Parliament and the Energy Saving Trust Foundation, Festival of Politics TV brought together six young video journalists from across Scotland for an intensive residential at Lagganlia, where they built skills in writing, ethics, reporting, camera, sound and production. Over the summer, each created a climate themed film with support from SYFF. In August, they became the official youth broadcast team at the Festival of Politics, interviewing Clive Myrie, Danny Dorling, Liz Lloyd, Humza Yousaf and more. They produced so much interview content that we put out a number of extra shows as Festival of Politics Extra. They later shadowed the Parliament Broadcast Team during First Minister's Questions

##### 9) PINWOOD STUDIOS

We brought 6 young filmmakers to the Pinewood Futures Festival and also to the Creative Media Skills Institute (CSMI). They spoke to various career and training focussed orgs and individuals and got hands on experience of being on a live set and using high-end film kit. They then attended the CSMI and had a session with Production Manager and 1st AD Terry Bamber.

##### 10) SEAN CONNERY YOUTH TALENT LAB

The inaugural Sean Connery Youth Talent Lab, delivered in partnership with the Sean Connery Foundation and NFTS Scotland, supported 12 emerging filmmakers aged 17-22 who had not yet accessed higher level industry opportunities. The programme featured an intensive week-long residential in the Highlands, with industry professional-led workshops and Q&As. They produced 2 short films and attended an exclusive industry day at the Edinburgh International Film Festival. They also had a special screening at the Scottish Youth Film Festival.

##### 11) INTOFILM

Our long-term partners at Into Film contracted us to deliver various film workshops and teach training sessions across West Lothian. We were also commissioned to make a film with local group Passion4Fusion as part of Into Film's Every Child A Filmmaker (ECAAF) initiative.

#### FINANCIAL REVIEW

##### Financial position

The charity generated a net surplus of £6,969 for the year ended 30 September 2025 (2024: deficit of £39,335).

On 30 September 2025 reserves stood at £48,424 (2024: £41,455) with £31,279 of these being unrestricted (2024: £19,088).

##### Reserves policy

It is the policy of the charity to maintain reserves of between 3 and 6 months basic operating costs (wages, rent, insurance etc) where possible with the stated ambition of growing the reserves as the charity's income grows. Where the reserves amount exceeds this, the board shall agree the allocation of remaining funds in the areas of expanded staffing, expansion of charitable projects, investments etc. Where the reserves do not meet the minimum requirements, it is the policy of the charity that all savings on budgets and unspent contingencies be allocated immediately to reserves unless otherwise specified by a funder or altered by an extraordinary board meeting. This policy is to be reviewed as a standing item at each board meeting.

For the year ended 30 September 2025 this is deemed to be £17,852 (2024: £19,216). On 30 September 2024, the charity held £31,279 of unrestricted reserves (2024: £19,088), the trustees are therefore satisfied that this policy is being met.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The Charity is a Scottish Incorporated Charitable Organisation (SCIO) and operates under the rules of its constitution.

**Scottish Youth Film Foundation (SCIO)**

**Report of the Trustees  
for the Year Ended 30 September 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

Trustees are recruited with the approval of the board. Any member of the board may identify a possible candidate and then propose them to the board. Only after a majority approves an approach is a CV requested and an official approach made. This is then subject to approval by a majority vote to allow the candidate to join the board.

**Key management remuneration**

The management of the organisation is undertaken by the Executive Directors and the General Manager. Total costs related to these positions were £79,867 (2024: £62,015).

**23/03/2026**

Approved by order of the board of trustees on ..... and signed on its behalf by:

*Lauren Lamarr*

CF6C0000-7C1F-0242-0002-00DE8BE83622

.....  
L Lamarr - Chair

**Independent Examiner's Report to the Trustees of  
Scottish Youth Film Foundation (SCIO)**

I report on the accounts for the year ended 30 September 2025 set out on pages six to sixteen.

**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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report**

My examination was 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 seeking explanations from you as 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 to 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.



CF6C0000-7C1F-0242-080E-08DE88E83622

David Nicholls FCCA  
Fellow of the Association of Chartered Certified Accountants  
Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

23/03/2026

Date: .....

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Scottish Youth Film Foundation (SCIO)

Statement of Financial Activities  
for the Year Ended 30 September 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	93,442	81,910	172,603	128,998
Other trading activities	4	-	-	-	3,500
Other income	5	<u>7,652</u>	<u>21,747</u>	<u>32,148</u>	<u>4,073</u>
<b>Total</b>		<u>101,094</u>	<u>103,657</u>	<u>204,751</u>	<u>136,571</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	6				
Giving opportunities to Scottish youth interested in film		<u>99,834</u>	<u>97,948</u>	<u>197,782</u>	<u>175,906</u>
<b>NET INCOME/(EXPENDITURE)</b>					
<b>Transfers between funds</b>	15	1,260	5,709	6,969	(39,335)
		<u>9,522</u>	<u>(9,522)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>10,782</u>	<u>(3,813)</u>	<u>6,969</u>	<u>(39,335)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		22,993	18,462	41,455	80,790
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>33,775</u>	<u>14,649</u>	<u>48,424</u>	<u>41,455</u>

**CONTINUING OPERATIONS**

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

All income and expenditure derive from continuing activities in both years. Comparative figures for the previous year by fund type are shown in Note 10.

Scottish Youth Film Foundation (SCIO)

Balance Sheet  
30 September 2025

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible assets	11	2,496	3,905
<b>CURRENT ASSETS</b>			
Debtors	12	3,566	552
Cash at bank		<u>53,682</u>	<u>38,318</u>
		57,248	38,870
<b>CREDITORS</b>			
Amounts falling due within one year	13	(11,320)	(1,320)
		<u>45,928</u>	<u>37,550</u>
<b>NET CURRENT ASSETS</b>			
		<u>45,928</u>	<u>37,550</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		48,424	41,455
		<u>48,424</u>	<u>41,455</u>
<b>NET ASSETS</b>			
		<u>48,424</u>	<u>41,455</u>
<b>FUNDS</b>	15		
Unrestricted funds:			
General fund		31,279	19,088
Fixed Assets		<u>2,496</u>	<u>3,905</u>
		<u>33,775</u>	<u>22,993</u>
Restricted funds		<u>14,649</u>	<u>18,462</u>
<b>TOTAL FUNDS</b>		<u>48,424</u>	<u>41,455</u>

23/03/2026

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:



CF6C0808-7C1F-0242-0019-00DE88E83622

M Sutcliffe - Treasurer

## Scottish Youth Film Foundation (SCIO)

### Notes to the Financial Statements for the Year Ended 30 September 2025

#### 1. GENERAL INFORMATION

Scottish Youth Film Foundation (SCIO) ("the charity") is Scottish charitable incorporated organisation governed by its constitution dated 31 July 2017. It was registered as a charity in Scotland (registered number SC047612) on 31 July 2017. Its registered address is P4, Holyrood Business Park, 146 Duddingston Road West, Edinburgh, EH16 4AP.

#### 2. ACCOUNTING POLICIES

##### Basis of preparing the financial statements

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

##### Income

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

##### Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer and AV Equipment

- Straight line over 4 years

It is the policy of the trustees to capitalise any tangible fixed assets purchased where the cost exceeds £500.

##### Taxation

Scottish Youth Film Foundation is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

**Scottish Youth Film Foundation (SCIO)**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2025**

**2. ACCOUNTING POLICIES - continued**

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**3. DONATIONS AND LEGACIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Donations	2,231	2,336
Grants	<u>173,121</u>	<u>126,662</u>
	<u>175,352</u>	<u>128,998</u>

Grants received, included in the above, are as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Into Film	10,000	-
Sean Connery Foundation	30,000	65,000
The Holywood Trust	-	2,831
Gannochy Trust	-	6,200
Pinewood Studios	2,000	2,000
Scottish Parliament	4,000	4,000
Screen Scotland	59,590	12,431
The Energy Saving Trust Fund	20,000	20,000
The Robertson Trust	10,000	10,000
Foundation Scotland	500	4,200
Princes Exchange Trust	30,000	-
National Museum of Scotland	4,031	-
Carnegie Dunfermline Trust	<u>3,000</u>	<u>-</u>
	<u>173,121</u>	<u>126,662</u>

**4. OTHER TRADING ACTIVITIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Sponsorships	<u>-</u>	<u>3,500</u>

Scottish Youth Film Foundation (SCIO)

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2025

5. OTHER INCOME

	2025 £	2024 £
Employer's allowance	7,259	4,073
Earned Income	<u>22,140</u>	<u>-</u>
	<u>29,399</u>	<u>4,073</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Giving opportunities to Scottish youth interested in film	<u>116,594</u>	<u>81,188</u>	<u>197,782</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Insurance	954	668
Telephone	523	447
Postage and stationery	2,743	1,393
Advertising	1,129	2,126
Sundries	3,509	3,322
Accommodation	8,347	6,959
Consultancy	51,421	56,099
Food	9,123	4,698
Venue Hire	1,713	1,574
IT Costs	3,073	1,146
Presenter Fees	4,715	3,813
Technical Costs	5,895	5,759
Training	696	-
Travel	7,117	5,253
Equipment	1,668	1,834
Payroll Fee	969	424
Bank charges	-	2
Rent	7,588	7,296
Subscriptions	1,126	766
Depreciation	<u>4,285</u>	<u>5,386</u>
	<u>116,594</u>	<u>108,965</u>

Scottish Youth Film Foundation (SCIO)

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2025

8. SUPPORT COSTS

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Preparation and Independent Examination of Accounts	1,320	1,320
Wages	71,039	57,106
Social security	7,259	4,073
Pensions	1,570	1,142
Admin	-	3,300
	<u>81,188</u>	<u>66,941</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

During the year one trustee, R Ahmed, received a payment of £200 for participation on the writer's panel at Scottish Youth Film Festival (2024: £200).

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	81,436	47,562	128,998
Other trading activities	-	3,500	3,500
Other income	<u>4,073</u>	<u>-</u>	<u>4,073</u>
<b>Total</b>	<u>85,509</u>	<u>51,062</u>	<u>136,571</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Giving opportunities to Scottish youth interested in film	<u>102,512</u>	<u>73,394</u>	<u>175,906</u>
<b>NET INCOME/(EXPENDITURE)</b>	(17,003)	(22,332)	(39,335)
<b>Transfers between funds</b>	<u>(5,878)</u>	<u>5,878</u>	<u>-</u>
<b>Net movement in funds</b>	(22,881)	(16,454)	(39,335)

Scottish Youth Film Foundation (SCIO)

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2025

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	45,874	34,916	80,790
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>22,993</u>	<u>18,462</u>	<u>41,455</u>

11. TANGIBLE FIXED ASSETS

	Computer and AV Equipment £
<b>COST</b>	
At 1 October 2024	21,545
Additions	<u>2,876</u>
At 30 September 2025	<u>24,421</u>
<b>DEPRECIATION</b>	
At 1 October 2024	17,640
Charge for year	<u>4,285</u>
At 30 September 2025	<u>21,925</u>
<b>NET BOOK VALUE</b>	
At 30 September 2025	<u>2,496</u>
At 30 September 2024	<u>3,905</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accrued income	3,000	-
Prepayments	<u>566</u>	<u>552</u>
	<u>3,566</u>	<u>552</u>

Scottish Youth Film Foundation (SCIO)

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2025

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accrued costs	1,320	1,320
Deferred grants	<u>10,000</u>	<u>-</u>
	<u>11,320</u>	<u>1,320</u>

Deferred income comprises part of a grant received from the Sean Connery Foundation Fund SYFF was not entitled to in the 2024/25 year.

	2025 £	2024 £
At 1 October	-	-
Deferred in year	10,000	-
Released in year	<u>-</u>	<u>-</u>
At 30 September	<u>10,000</u>	<u>-</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	2,496	-	2,496	3,905
Current assets	42,599	14,649	57,248	38,870
Current liabilities	<u>(11,320)</u>	<u>-</u>	<u>(11,320)</u>	<u>(1,320)</u>
	<u>33,775</u>	<u>14,649</u>	<u>48,424</u>	<u>41,455</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	3,905	-	3,905	8,787
Current assets	20,408	18,462	38,870	73,173
Current liabilities	<u>(1,320)</u>	<u>-</u>	<u>(1,320)</u>	<u>(1,170)</u>
	<u>22,993</u>	<u>18,462</u>	<u>41,455</u>	<u>80,790</u>

Scottish Youth Film Foundation (SCIO)

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2025

15. MOVEMENT IN FUNDS

	At 1/10/24 £	Net movement in funds £	Transfers between funds £	At 30/9/25 £
<b>Unrestricted funds</b>				
General fund	19,088	5,545	6,646	31,279
Fixed Assets	<u>3,905</u>	<u>(4,285)</u>	<u>2,876</u>	<u>2,496</u>
	22,993	1,260	9,522	33,775
<b>Restricted funds</b>				
Outreach	9,666	(2,692)	(6,974)	-
Scottish Youth Film Festival	-	10,763	-	10,763
Education	940	(940)	-	-
Dumfries and Galloway TV	2,881	(2,881)	-	-
WLTV	512	(512)	-	-
PKTV	4,189	(2,626)	(1,563)	-
Festival of Politics	274	1,484	(1,188)	570
Sean Connery Youth Talent Lab	-	591	-	591
Intro Film	-	(146)	146	-
Films of Scotland	-	(15)	15	-
Pinewood Trip	-	(42)	42	-
Fife TV	<u>-</u>	<u>2,725</u>	<u>-</u>	<u>2,725</u>
	<u>18,462</u>	<u>5,709</u>	<u>(9,522)</u>	<u>14,649</u>
<b>TOTAL FUNDS</b>	<u>41,455</u>	<u>6,969</u>	<u>-</u>	<u>48,424</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	101,094	(95,549)	5,545
Fixed Assets	<u>-</u>	<u>(4,285)</u>	<u>(4,285)</u>
	101,094	(99,834)	1,260
<b>Restricted funds</b>			
Outreach	5,146	(7,838)	(2,692)
Scottish Youth Film Festival	38,882	(28,119)	10,763
Education	-	(940)	(940)
Dumfries and Galloway TV	-	(2,881)	(2,881)
WLTV	-	(512)	(512)
PKTV	-	(2,626)	(2,626)
Festival of Politics	21,251	(19,767)	1,484
Sean Connery Youth Talent Lab	18,080	(17,489)	591
Intro Film	10,000	(10,146)	(146)
Films of Scotland	5,298	(5,313)	(15)
Pinewood Trip	2,000	(2,042)	(42)
Fife TV	<u>3,000</u>	<u>(275)</u>	<u>2,725</u>
	<u>103,657</u>	<u>(97,948)</u>	<u>5,709</u>
<b>TOTAL FUNDS</b>	<u>204,751</u>	<u>(197,782)</u>	<u>6,969</u>

Scottish Youth Film Foundation (SCIO)

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2025

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/10/23 £	Net movement in funds £	Transfers between funds £	At 30/9/24 £
<b>Unrestricted funds</b>				
General fund	37,087	(11,617)	(6,382)	19,088
Fixed Assets	<u>8,787</u>	<u>(5,386)</u>	<u>504</u>	<u>3,905</u>
	45,874	(17,003)	(5,878)	22,993
<b>Restricted funds</b>				
Outreach	15,000	(5,334)	-	9,666
Scottish Youth Film Festival	2,817	(8,695)	5,878	-
Education	-	940	-	940
Dumfries and Galloway TV	17,099	(14,218)	-	2,881
WLTV	-	512	-	512
PKTV	-	4,189	-	4,189
Festival of Politics	<u>-</u>	<u>274</u>	<u>-</u>	<u>274</u>
	<u>34,916</u>	<u>(22,332)</u>	<u>5,878</u>	<u>18,462</u>
<b>TOTAL FUNDS</b>	<u>80,790</u>	<u>(39,335)</u>	<u>-</u>	<u>41,455</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	85,509	(97,126)	(11,617)
Fixed Assets	<u>-</u>	<u>(5,386)</u>	<u>(5,386)</u>
	85,509	(102,512)	(17,003)
<b>Restricted funds</b>			
Outreach	2,052	(7,386)	(5,334)
Scottish Youth Film Festival	4,317	(13,012)	(8,695)
Education	5,252	(4,312)	940
Dumfries and Galloway TV	2,831	(17,049)	(14,218)
WLTV	4,200	(3,688)	512
PKTV	9,700	(5,511)	4,189
Festival of Politics	<u>22,710</u>	<u>(22,436)</u>	<u>274</u>
	<u>51,062</u>	<u>(73,394)</u>	<u>(22,332)</u>
<b>TOTAL FUNDS</b>	<u>136,571</u>	<u>(175,906)</u>	<u>(39,335)</u>

**Scottish Youth Film Foundation (SCIO)**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2025**

**16. RELATED PARTY DISCLOSURES**

Other than those disclosed in note 9, there were no related party transactions for the year ended 30 September 2025 nor for the year ended 30 September 2024.

**17. PURPOSE OF UNRESTRICTED FUNDS**

General - The free unrestricted reserves of the charity

Designated Fixed Asset Fund - represents the net book value of the charity's tangible fixed assets

**18. PURPOSE OF RESTRICTED FUNDS**

COP TV - funding and sponsorship to help get youth involved in the filming of COP26

Film Festival - funding used to run the Scottish Youth Film Festival

Education - funding used to run youth programmes

Outreach - funding used to run outreach programs for youth within Scotland

Dumfries and Galloway TV - funding used to run the Scottish Youth Film Festival in Dumfries and Galloway

WLTV - Funding used to run a filmmaking group for young people in West Lothian. The project includes film training, film making and the group producing a live broadcast from the Scottish Youth Film Festival.

PKTV - Funding used to run a filmmaking group for young people in Perth & Kinross. The project includes film training and production of short films.

Festival of Politics - Funding used to run a video journalism training project for young people in Scotland, which culminates in the group attending and broadcasting live every evening from the Festival of Politics at the Scottish Parliament.

**Scottish Youth Film Foundation (SCIO)**

Scotland - Charity number SC047612

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# Accounts

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**Report of the Trustees and  
Financial Statements for the Year Ended 30 September 2024  
for  
Scottish Youth Film Foundation (SCIO)**



Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

**Scottish Youth Film Foundation (SCIO)**

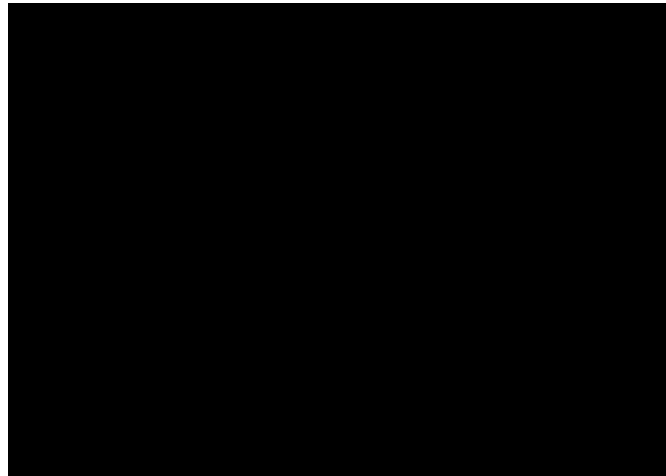
**Contents of the Financial Statements  
for the Year Ended 30 September 2024**

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**Scottish Youth Film Foundation (SCIO)**

**Reference and Administrative Details  
for the Year Ended 30 September 2024**

**TRUSTEES**



**PRINCIPAL ADDRESS**

**REGISTERED CHARITY NUMBER** SC047612

**INDEPENDENT EXAMINER**



Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

**SOLICITORS**

Urquharts  
16 Heriot Row  
Edinburgh  
EH3 6HR

**BANKERS**

Bank of Scotland  
PO Box 23581  
Edinburgh  
EH1 1WH

## Scottish Youth Film Foundation (SCIO)

### Report of the Trustees for the Year Ended 30 September 2024

The trustees present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The charity was set up to improve the life outcomes of young Scots through film.

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

We worked with a record number of young people this year, reaching in the region of 1400 young Scots through our Festival, Education and Outreach work.

The 10th Annual Scottish Youth Film Festival was held on 4th and 5th October 2024 in West Lothian. The event itself falls into our next financial year and will be included in next year's report. However, much of the planning and work in the area occurred during 2023-24. In particular, our work with the newly formed WLTV (West Lothian TV) group. This team of around 15 young people from West Lothian came together to learn filmmaking and create short films together, before broadcasting 2, 30-minute shows live from the festival. Their show included interviews with director [REDACTED] from Industrial Light and Magic.

Our other regional groups also had a successful year:

DGTV (Dumfries & Galloway) - In collaboration with our partners at Southwest Media Factory, SYFF support 2 filmmaking groups in Dumfries and Galloway, who meet regularly to learn and make short films.

PKTV (Perth & Kinross) - The original group of around 7 young filmmakers from Perth and Kinross, who broadcast from last year's festival had the opportunity to film in the new VIPRE (Virtual production space) at Abertay University. They created a short film called 'Blood Money', which was screened at this year's festival in West Lothian and has been submitted to others. They also had the opportunity to film the Developing the Young Workforce Tay Cities Awards event (which SYFF was nominated for in the 'Most Inspirational Event' category). SYFF continues to support the group to create short films together, with further activity planned later in the year.

Skye Young Filmmakers (Skye) - SYFF worked with this group of 12 young people from the Isle of Skye on a summer film project. They made a drama, set in the 1980's called Love Stuck. We continue to fundraise to allow for further filmmaking activity.

As well as working with our regional groups, we ran various outreach projects:

Film in a Year - This pilot project was run at St. Margaret's Academy in Livingston as part of our work in West Lothian. SYFF staff spent an entire school year working with a group of around 20 pupils across all school years to produce a film. The young participants were designated roles and supported through the entire process of making a film, from scriptwriting, to casting, to production and editing. The group organised and ran a special end of term screening at the Scottish Storytelling Centre. The project was a huge success, and the school are repeating it for a second year, having been assisted to fundraise by SYFF.

## Scottish Youth Film Foundation (SCIO)

### Report of the Trustees for the Year Ended 30 September 2024

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

Festival of Politics - 6 young people were recruited from around Scotland. In June, we took them on a training residential at Lagganlia Outdoor Centre, where we engaged in teambuilding activities and trained them in video journalism and broadcasting. They were then embedded as video journalists at the Festival of Politics in August. This project is in partnership with the Scottish Parliament and will be an annual event. The young people live streamed four, half hour shows and one hour-long show over 5 nights interviewing the likes of Jack Lowden, the Climate Cafe founders and numerous political figures.

Films of Scotland - SYFF launched our new Films of Scotland competition with an event at the National Library of Scotland Moving Image Archive at Kelvinhall in Glasgow. We have partnered with NLS Moving Image Archive, Visit Scotland and National Museums Scotland to reignite the original Films of Scotland, which was originally founded in the 1930's. A screening and awards event will be held at the museum in March 2025.

Pinewood Futures Festival/Creative Media Skills Institute (CMSI) - Through our partnership with Pinewood Studios, we took 6 young people to London to attend the Pinewood Futures Festival. We also spent an afternoon at CMSI, where they learned all about Production Management from Film Industry veteran Terry Bamber, and attended a session on Production Design.

Blazing Griffin Internship - SYFF and Blazing Griffin partnered up to offer 6 young people a week-long production internship at Blazing Griffin's studios in Glasgow. They learned about various elements of production from scheduling to pitching.

Into Film Awards - SYFF won the inaugural Filmmaking Champion award at the Into Film Awards in London.

Dunbar Grammar School - We spent a week working with the s5 media class. They learned filmmaking techniques and theory, then wrote and produced a short film - a quirky drama called "Snappers", this film is now used as a teaching resource by Into Film.

YouthLink East Renfrewshire & Ayr - We worked with two groups of at-risk-of-offending and care experienced young people over 6 months to produce 2 films. A screening event was held, where the participants friends and family could come and see their hard work.

Wild Child Animation Studios visit - We took a group of young animators to visit Wild Child's Stirling-based animation studio. They learned all about the workings of the studio, met the animators and got to see them in action.

Tornado Set Visit - We had the exciting opportunity to visit the set of feature film "Tornado" with a group of young people, including our youth board members. The group got to experience life on a working film set and one of our youth board members even spent the day monitoring sound.

#### FINANCIAL REVIEW

##### Financial position

The charity incurred a net deficit of £39,335 for the year ended 30 September 2024 (2023: surplus of £45,918).

On 30 September 2024 reserves stood at £41,455 (2023: £80,790) with £19,088 of these being unrestricted (2023: £45,874).

##### Reserves policy

It is the policy of the charity to maintain reserves of between 3 and 6 months basic operating costs (wages, rent, insurance etc) where possible with the stated ambition of growing the reserves as the charity's income grows. Where the reserves amount exceeds this, the board shall agree the allocation of remaining funds in the areas of expanded staffing, expansion of charitable projects, investments etc. Where the reserves do not meet the minimum requirements, it is the policy of the charity that all savings on budgets and unspent contingencies be allocated immediately to reserves unless otherwise specified by a funder or altered by an extraordinary board meeting. This policy is to be reviewed as a standing item at each board meeting.

For the year ended 30 September 2024 this is deemed to be £19,216 (2023: £14,558). On 30 September 2024, the charity held £19,088 of unrestricted reserves (2023: £45,874), the trustees are aware that this policy is not being met and aim to build unrestricted reserves through income generation.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The Charity is a Scottish Incorporated Charitable Organisation (SCIO) and operates under the rules of its constitution.

**Scottish Youth Film Foundation (SCIO)**

**Report of the Trustees  
for the Year Ended 30 September 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

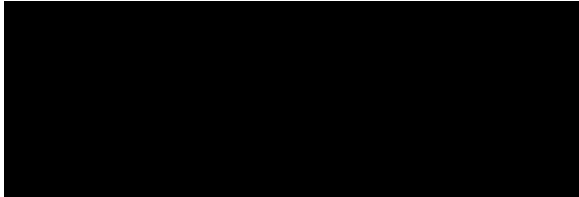
**Recruitment and appointment of new trustees**

Trustees are recruited with the approval of the board. Any member of the board may identify a possible candidate and then propose them to the board. Only after a majority approves an approach is a CV requested and an official approach made. This is then subject to approval by a majority vote to allow the candidate to join the board.

**Key management remuneration**

The management of the organisation is undertaken by the Executive Directors and the General Manager. Total costs related to these positions were £62,015 (2023: £45,280).

Approved by order of the board of trustees on **11th March, 2025** ..... and signed on its behalf by:



**Independent Examiner's Report to the Trustees of  
Scottish Youth Film Foundation (SCIO)**

I report on the accounts for the year ended 30 September 2024 set out on pages six to fifteen.

**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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report**

My examination was 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 seeking explanations from you as 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.

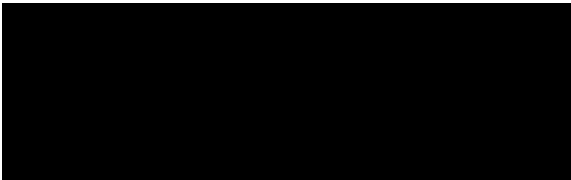
**Independent examiner's statement**

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 to 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.



Fellow, Association of Chartered Certified Accountants  
Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

Date: 14 March 2025

Scottish Youth Film Foundation (SCIO)

Statement of Financial Activities  
for the Year Ended 30 September 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	81,436	47,562	128,998	188,876
Other trading activities	4	-	3,500	3,500	9,500
Other income	5	<u>4,073</u>	<u>-</u>	<u>4,073</u>	<u>2,829</u>
<b>Total</b>		<u>85,509</u>	<u>51,062</u>	<u>136,571</u>	<u>201,205</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	6				
Giving opportunities to Scottish youth interested in film		<u>102,512</u>	<u>73,394</u>	<u>175,906</u>	<u>155,287</u>
<b>NET INCOME/(EXPENDITURE)</b>		(17,003)	(22,332)	(39,335)	45,918
<b>Transfers between funds</b>	15	<u>(5,878)</u>	<u>5,878</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>(22,881)</u>	<u>(16,454)</u>	<u>(39,335)</u>	<u>45,918</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>45,874</u>	<u>34,916</u>	<u>80,790</u>	<u>34,872</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>22,993</u></u>	<u><u>18,462</u></u>	<u><u>41,455</u></u>	<u><u>80,790</u></u>

**CONTINUING OPERATIONS**

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

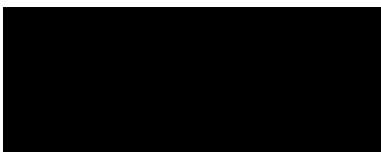
All income and expenditure derive from continuing activities in both years. Comparative figures for the previous year by fund type are shown in Note 10.

Scottish Youth Film Foundation (SCIO)

Balance Sheet  
30 September 2024

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	11	3,905	8,787
<b>CURRENT ASSETS</b>			
Debtors	12	552	557
Cash at bank		<u>38,318</u>	<u>72,616</u>
		38,870	73,173
<b>CREDITORS</b>			
Amounts falling due within one year	13	(1,320)	(1,170)
		<u>37,550</u>	<u>72,003</u>
<b>NET CURRENT ASSETS</b>			
		<u>37,550</u>	<u>72,003</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		41,455	80,790
		<u>41,455</u>	<u>80,790</u>
<b>NET ASSETS</b>			
		<u>41,455</u>	<u>80,790</u>
<b>FUNDS</b>	15		
Unrestricted funds:			
General fund		19,088	37,087
Fixed Assets		<u>3,905</u>	<u>8,787</u>
		<u>22,993</u>	<u>45,874</u>
Restricted funds		<u>18,462</u>	<u>34,916</u>
<b>TOTAL FUNDS</b>		<u>41,455</u>	<u>80,790</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11th March, 2025  
and were signed on its behalf by:



## Scottish Youth Film Foundation (SCIO)

### Notes to the Financial Statements for the Year Ended 30 September 2024

#### 1. GENERAL INFORMATION

Scottish Youth Film Foundation (SCIO) ("the charity") is Scottish charitable incorporated organisation governed by its constitution dated 31 July 2017. It was registered as a charity in Scotland (registered number SC047612) on 31 July 2017. Its registered address is [REDACTED]

#### 2. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

##### **Income**

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

##### **Expenditure**

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer and AV Equipment

- Straight line over 4 years

It is the policy of the trustees to capitalise any tangible fixed assets purchased where the cost exceeds £500.

##### **Taxation**

Scottish Youth Film Foundation is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

**Scottish Youth Film Foundation (SCIO)**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024**

**2. ACCOUNTING POLICIES - continued**

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**3. DONATIONS AND LEGACIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Donations	2,336	-
Grants	<u>126,662</u>	<u>188,876</u>
	<u>128,998</u>	<u>188,876</u>

Grants received, included in the above, are as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Arts and Business Scotland	-	8,000
Creative Scotland	-	44,374
Enchanted Forest Community Fund	-	2,000
Into Film	-	5,800
Sean Connery Foundation	65,000	79,479
South of Scotland Enterprise	-	10,000
The Holywood Trust	2,831	20,223
YouthLink Scotland	-	15,000
William Syson Foundation	-	4,000
Gannochy Trust	6,200	-
Pinewood Studios	2,000	-
Scottish Parliament	4,000	-
Screen Scotland	12,431	-
The Energy Saving Trust Fund	20,000	-
The Robertson Trust	10,000	-
Foundation Scotland	<u>4,200</u>	<u>-</u>
	<u>126,662</u>	<u>188,876</u>

**4. OTHER TRADING ACTIVITIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Fees	-	4,500
Sponsorships	<u>3,500</u>	<u>5,000</u>
	<u>3,500</u>	<u>9,500</u>

Scottish Youth Film Foundation (SCIO)

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

5. OTHER INCOME

	2024	2023
	£	£
Employer's allowance	<u>4,073</u>	<u>2,829</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Giving opportunities to Scottish youth interested in film	<u>108,965</u>	<u>66,941</u>	<u>175,906</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Insurance	668	447
Telephone	447	144
Postage and stationery	1,393	546
Advertising	2,126	6,496
Sundries	3,322	2,798
Accommodation	6,959	8,872
Consultancy	56,099	46,403
Food	4,698	2,790
Venue Hire	1,574	731
IT Costs	1,146	739
Presenter Fees	3,813	9,867
Technical Costs	5,759	6,133
Training	-	267
Transcription	-	154
Travel	5,253	2,873
Equipment	1,834	2,887
Payroll Fee	424	520
Bank charges	2	8
Rent	7,296	3,270
Subscriptions	766	632
Depreciation	<u>5,386</u>	<u>5,260</u>
	<u>108,965</u>	<u>101,837</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

8. SUPPORT COSTS

Support costs, included in the above, are as follows:

	2024	2023
	£	£
Independent examination	1,320	1,170
Wages	57,106	41,820
Social security	4,073	2,829
Pensions	1,142	631
Admin	<u>3,300</u>	<u>7,000</u>
	<u>66,941</u>	<u>53,450</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

During the year one trustee [REDACTED] received a payment of £200 for participation on the writer's panel at Scottish Youth Film Festival (2022-23: Nil).

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	91,479	97,397	188,876
Other trading activities	9,500	-	9,500
Other income	<u>2,829</u>	<u>-</u>	<u>2,829</u>
<b>Total</b>	<u>103,808</u>	<u>97,397</u>	<u>201,205</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Giving opportunities to Scottish youth interested in film	<u>85,797</u>	<u>69,490</u>	<u>155,287</u>
<b>NET INCOME</b>	18,011	27,907	45,918
Transfers between funds	<u>3,222</u>	<u>(3,222)</u>	<u>-</u>
<b>Net movement in funds</b>	21,233	24,685	45,918
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>24,641</u>	<u>10,231</u>	<u>34,872</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>45,874</u>	<u>34,916</u>	<u>80,790</u>

Scottish Youth Film Foundation (SCIO)

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

11. TANGIBLE FIXED ASSETS

Computer  
and AV  
Equipment  
£

**COST**

At 1 October 2023

Additions

21,041

504

At 30 September 2024

21,545

**DEPRECIATION**

At 1 October 2023

Charge for year

12,254

5,386

At 30 September 2024

17,640

**NET BOOK VALUE**

At 30 September 2024

3,905

At 30 September 2023

8,787

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2024

£

2023

£

Prepayments

552

557

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2024

£

2023

£

Accrued costs

1,320

1,170

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	3,905	-	3,905	8,787
Current assets	20,408	18,462	38,870	73,173
Current liabilities	<u>(1,320)</u>	<u>-</u>	<u>(1,320)</u>	<u>(1,170)</u>
	<u>22,993</u>	<u>18,462</u>	<u>41,455</u>	<u>80,790</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	8,787	-	8,787	6,995
Current assets	38,257	34,916	73,173	29,047
Current liabilities	<u>(1,170)</u>	<u>-</u>	<u>(1,170)</u>	<u>(1,170)</u>
	<u>45,874</u>	<u>31,916</u>	<u>80,790</u>	<u>34,872</u>

Scottish Youth Film Foundation (SCIO)

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

15. MOVEMENT IN FUNDS

	At 1/10/23 £	Net movement in funds £	Transfers between funds £	At 30/9/24 £
<b>Unrestricted funds</b>				
General fund	37,087	(11,617)	(6,382)	19,088
Fixed Assets	<u>8,787</u>	<u>(5,386)</u>	<u>504</u>	<u>3,905</u>
	45,874	(17,003)	(5,878)	22,993
<b>Restricted funds</b>				
Outreach	15,000	(5,334)	-	9,666
Film Festival	2,817	(8,695)	5,878	-
Education	-	940	-	940
Dumfries and Galloway TV	17,099	(14,218)	-	2,881
WLTV	-	512	-	512
PKTV	-	4,189	-	4,189
Festival of Politics	<u>-</u>	<u>274</u>	<u>-</u>	<u>274</u>
	<u>34,916</u>	<u>(22,332)</u>	<u>5,878</u>	<u>18,462</u>
<b>TOTAL FUNDS</b>	<u>80,790</u>	<u>(39,335)</u>	<u>-</u>	<u>41,455</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	85,509	(97,126)	(11,617)
Fixed Assets	<u>-</u>	<u>(5,386)</u>	<u>(5,386)</u>
	85,509	(102,512)	(17,003)
<b>Restricted funds</b>			
Outreach	2,052	(7,386)	(5,334)
Film Festival	4,317	(13,012)	(8,695)
Education	5,252	(4,312)	940
Dumfries and Galloway TV	2,831	(17,049)	(14,218)
WLTV	4,200	(3,688)	512
PKTV	9,700	(5,511)	4,189
Festival of Politics	<u>22,710</u>	<u>(22,436)</u>	<u>274</u>
	<u>51,062</u>	<u>(73,394)</u>	<u>(22,332)</u>
<b>TOTAL FUNDS</b>	<u>136,571</u>	<u>(175,906)</u>	<u>(39,335)</u>

Scottish Youth Film Foundation (SCIO)

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/10/22 £	Net movement in funds £	Transfers between funds £	At 30/9/23 £
<b>Unrestricted funds</b>				
General fund	17,646	23,271	(3,830)	37,087
Fixed Assets	<u>6,995</u>	<u>(5,260)</u>	<u>7,052</u>	<u>8,787</u>
	24,641	18,011	3,222	45,874
<b>Restricted funds</b>				
Outreach	-	15,000	-	15,000
Film Festival	10,231	(6,214)	(1,200)	2,817
Dumfries and Galloway TV	<u>-</u>	<u>19,121</u>	<u>(2,022)</u>	<u>17,099</u>
	<u>10,231</u>	<u>27,907</u>	<u>(3,222)</u>	<u>34,916</u>
<b>TOTAL FUNDS</b>	<u><u>34,872</u></u>	<u><u>45,918</u></u>	<u><u>-</u></u>	<u><u>80,790</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	103,808	(80,537)	23,271
Fixed Assets	<u>-</u>	<u>(5,260)</u>	<u>(5,260)</u>
	103,808	(85,797)	18,011
<b>Restricted funds</b>			
Outreach	15,000	-	15,000
Film Festival	52,174	(58,388)	(6,214)
Dumfries and Galloway TV	<u>30,223</u>	<u>(11,102)</u>	<u>19,121</u>
	<u>97,397</u>	<u>(69,490)</u>	<u>27,907</u>
<b>TOTAL FUNDS</b>	<u><u>201,205</u></u>	<u><u>(155,287)</u></u>	<u><u>45,918</u></u>

16. RELATED PARTY DISCLOSURES

Other than those disclosed in note 9, there were no related party transactions for the year ended 30 September 2024 nor for the year ended 30 September 2023.

**Scottish Youth Film Foundation (SCIO)**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024**

**17. PURPOSE OF UNRESTRICTED FUNDS**

General - The free unrestricted reserves of the charity

Designated Fixed Asset Fund - represents the fixed assets that the charity holds

**18. PURPOSE OF RESTRICTED FUNDS**

COP TV - funding and sponsorship to help get youth involved in the filming of COP26

Film Festival - funding used to run the Scottish Youth Film Festival

Education - funding used to run youth programmes

Outreach - funding used to run outreach programs for youth within Scotland

Dumfries and Galloway TV - funding used to run the Scottish Youth Film Festival in Dumfries and Galloway

WLTV - Funding used to run a filmmaking group for young people in West Lothian. The project includes film training, film making and the group producing a live broadcast from the Scottish Youth Film Festival.

PKTV - Funding used to run a filmmaking group for young people in Perth & Kinross. The project includes film training and production of short films.

Festival of Politics - Funding used to run a video journalism training project for young people in Scotland, which culminates in the group attending and broadcasting live every evening from the Festival of Politics at the Scottish Parliament.