

**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) PINEWOOD 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 (ECAf) 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.

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

CF6C8888-7C1F-8242-8882-88DE88E83622

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: CF6C0000-7C1F-0242-0812-08DE88E83622

Scottish Youth Film Foundation (SCIO)

**Statement of Financial Activities
for the Year Ended 30 September 2025**

		Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
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>
Total		<u>101,094</u>	<u>103,657</u>	<u>204,751</u>	<u>136,571</u>
EXPENDITURE ON					
Charitable activities	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>
NET INCOME/(EXPENDITURE)		1,260	5,709	6,969	(39,335)
Transfers between funds	15	<u>9,522</u>	<u>(9,522)</u>	-	-
Net movement in funds		<u>10,782</u>	<u>(3,813)</u>	<u>6,969</u>	<u>(39,335)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>22,993</u>	<u>18,462</u>	<u>41,455</u>	<u>80,790</u>
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS			
Tangible assets	11	2,496	3,905
CURRENT ASSETS			
Debtors	12	3,566	552
Cash at bank		<u>53,682</u>	<u>38,318</u>
		57,248	38,870
CREDITORS			
Amounts falling due within one year	13	(11,320)	(1,320)
NET CURRENT ASSETS		<u>45,928</u>	<u>37,550</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>48,424</u>	<u>41,455</u>
NET ASSETS		<u>48,424</u>	<u>41,455</u>
FUNDS	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>
TOTAL FUNDS		<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

	2025 £	2024 £
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:

	2025 £	2024 £
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

	2025 £	2024 £
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

	2025	2024
	£	£
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

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
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>
Total	<u>85,509</u>	<u>51,062</u>	<u>136,571</u>
EXPENDITURE ON			
Charitable activities			
Giving opportunities to Scottish youth interested in film	<u>102,512</u>	<u>73,394</u>	<u>175,906</u>
NET INCOME/(EXPENDITURE)	(17,003)	(22,332)	(39,335)
Transfers between funds	<u>(5,878)</u>	<u>5,878</u>	<u>-</u>
Net movement in funds	(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 £
RECONCILIATION OF FUNDS			
Total funds brought forward	45,874	34,916	80,790
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>22,993</u>	<u>18,462</u>	<u>41,455</u>

11. TANGIBLE FIXED ASSETS

	Computer and AV Equipment £
COST	
At 1 October 2024	21,545
Additions	<u>2,876</u>
At 30 September 2025	<u>24,421</u>
DEPRECIATION	
At 1 October 2024	17,640
Charge for year	<u>4,285</u>
At 30 September 2025	<u>21,925</u>
NET BOOK VALUE	
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 £
Unrestricted funds				
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
Restricted funds				
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
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
Restricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds				
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
Restricted funds				
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
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)
Restricted funds			
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>
TOTAL FUNDS	<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.