



OFFLINE

Trustees' Annual Report, year-end 30th July 2025

Reference and Administrative Information

Charity name
Offline

Charity no
SC050332

Address
2/1, 24 Hayburn Crescent, Glasgow G11 5AY

Current Trustees
Sarah Wishart – Chair
Nicola Scott - Secretary
Shireen Taylor - Treasurer (stepping down at AGM)
Charlotte Ashcroft
Maria de Lima
Audra Merrick

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Objectives and activities of the charity

1. Purpose, Vision and Mission

PURPOSE

Offline SCIO is a specialist arts organisation dedicated to the production and exhibition of artists' moving image. We are developing new premises in Govanhill, a uniquely diverse neighbourhood in the southside of Glasgow. We serve a hyperlocal audience while staying true to our core tenet; to work with artists and community stakeholders to platform unique, challenging and significant film and artists' moving image from practitioners working across Glasgow, Scotland, the UK and internationally.

This year we registered our name change from Glasgow Artists' Moving Image Studios (GAMIS) to Offline, moving our constellation of programming, production and community engagement work under the one umbrella.

Our core, charitable purpose is:

- The advancement of art
- The advancement of education

VISION

Our vision is to create a collaborative visual arts and film space that welcomes artists and audiences with a range of lived experiences, different and intersecting identities and interests.

MISSION

Through curated and community-led programming, we foster supportive and sustainable partnerships in our purpose built studios, cinema and workshop/exhibition space - creating a unique opportunity to combine the production and exhibition of ambitious new artists' moving image, archive, documentary and activist films. We create space for niche interests while broadening who has access to artists' moving image.

VALUES

- Accountability
- Advocacy
- Inclusion

2. Strategic Aims and Objectives

SPECIALIST PROVISION:

- To make a significant contribution to the cultural ecology of moving image practices in Glasgow, Scotland, the UK and internationally.
- To create new routes to presentation by establishing a regular screening, exhibition and development programme committed to artists' moving image.

WORKING RELATIONSHIPS:

- To build and maintain meaningful relationships which bring fresh perspectives to our programme and connect to wider audiences.
- To create the conditions for collaboration by expanding outreach and capacity, and ensuring that we are recognisable and approachable to artists, programmers and members of the community.

SOCIAL JUSTICE:

- To use the transformative power of film to strengthen communities and counter prejudice.
- To act as neighbourhood systems demonstrators, expanding our Working Group project outcomes to develop a charter which underpins our values and ways of working with all collaborators.

AUDIENCE:

- To cultivate a sense of ownership for our audiences and wider Govanhill communities.
- To create a space where everyone feels welcome, by prioritising local communities through targeted programming and outreach.

OPERATIONS:

- To create and sustain opportunities for artists, audiences and partners through a resilient business model and an open approach to programming.
- To increase capacity through staffing, planning and building operations in a way that is easy for everyone to understand and engage with.

CLIMATE:

- To demonstrate and support a culture of Climate Justice for our audiences, members and wider stakeholders.
- To reduce our environmental impact, ensuring environmental performance is integral to our operations and programming.

FINANCE:

- To create a resilient and stable foundation which allows artists to experiment, take risks, explore ideas and be supported by peers.
- To provide stability by establishing diverse and reliable income streams which support workspaces, programmes and staffing as a resource.

GOVERNANCE:

- To be engaged, accountable and responsive in our decision-making at all levels.

- To increase capacity of the Board and Committees, which are representative of local demographics, including class, race and gender/sexuality.

3. Public benefit that is provided by the charity

Offline is a specialist arts organisation dedicated to the production and exhibition of artists' moving image. Being located in Govanhill, an underserved area (that scores highly on the multiple deprivation index), we hold ourselves responsible to serve a hyperlocal audience, while staying true to our core tenet; to platform unique, challenging and inspirational film and artists' moving image from practitioners working across Glasgow, Scotland, the UK and internationally.

Offline supports community-focused and experimental film programmes and pedagogical projects in Govanhill. We run a diverse year-round programme of collaborative projects and events and are currently exploring the set up of a new local cinema space with screening facilities, exhibition and educational spaces with artists' studios to be used by our local and wider communities.

The primary benefit Offline brings to audiences and the artists we work with is new cultural provision in an underserved area of visual arts practice, artists' moving image. To date, the people who have benefitted have varied considerably depending on the content of the programme. Building on our proven track record of creating discursive spaces that connect diverse audiences to artworks they would likely not otherwise encounter, we are working with the board to develop a 5-year strategy which will ensure these benefits reach audiences and participants who are often overlooked or marginalised.

The wide public benefit of culture is well established by generations of research. Viewing art, visiting cultural spaces, and taking part in creative activities have a positive impact on health at all life stages. Our activities contribute to wellbeing, community capacity building, the development of creative skills and wider confidence and employability in our communities in Govanhill and wider Glasgow. The development of our new venue contributes to investment in placemaking, and our programmes enrich and strengthen communities across Govanhill and wider Glasgow, and help people gain the benefits that participating in art can bring.

4. Achievements and performance of the charity

Now in our 5th year, Offline is at a pivotal moment for the organisation. We are small and nimble but continue to punch above our weight in terms of collaborations, commissions and, though we are not core funded, we now reliably achieve substantial grants from our primary funder, Creative Scotland. Though we continue to build on our existing business model in order to diversify our income streams, we have now built up a good track record with this key funder and other trusts and foundations who support our work.

Throughout the financial year ending July 30, 2025, Offline, predominantly took a pause from our public programme, in order to focus on our largest project of the year, a

co-commission of Michelle Williams Gamaker's new film, *Strange Evidence*, with London-based, Matt's Gallery.

This year also focused on structures of governance and core documents, including a new suite of policies, led by our new Project Co-Producer, Leonie Rae Gasson and revisiting our Core Values with the project's original facilitator, Mina Heydari-Waite.

New policies include:

- Bereavement Policy
- Climate Policy
- EDI Policy and Action Plan
- Fair Work Policy
- Sickness Policy

All have been written in line with 'easy read' guidance and are ready for Board sign off. These will be reviewed annually.

It has been a year of growth in ambition, balanced with a period of introspection and resilience planning.

Specialist Provision

To make a significant contribution to the cultural ecology of moving image practices in Scotland. To create new routes to presentation by establishing a regular screening, exhibition and development programme committed to artists' moving image.

There has been ongoing analysis within the Offline team and board about how best to achieve the goal of 'creating new routes to presentation' - much of this debate arising from the ongoing difficulty of finding an appropriate permanent venue for our activities. It's been a year of transition, ambition and change.

- In January Shireen Taylor announced that she would be stepping down as Co-Director of Offline.
- This year Phoenix informed us that they had found a new tenant for part of the unit on Niddrie Road that we have had ad hoc use of since 2022.
- In May we welcomed Leonie Rae Gasson to the team as Project Co-Producer.

Without a dedicated space for screenings, we currently provide 'specialist provision' through our production work, mentorship and commissioning.

Working Relationships

To build and maintain meaningful relationships which bring fresh perspectives to our programme and connect to wider audiences. To create the conditions for collaboration by expanding outreach and capacity, and ensuring that we are recognisable and approachable to artists, programmers and members of the community.

2024-2025 was a quieter year for public programming but our most significant new working relationship developed was with Matt's Gallery in London with whom we

co-commissioned Michelle Williams Gamaker's new film *Strange Evidence*. *Strange Evidence* shot in June 2025 in Matt's Gallery, with the gallery itself transformed into a filmset for 5 days.

We have also developed close working relationships with two artists, new to Offline, Aqsa Arif and Kialy Tihngang. Aqsa and Kialy applied to an open call run by Offline for paid project mentees, this mentorship opportunity included bespoke 1-2-1s with Michelle, hands on experience as 2nd Assistant Directors on the shoot in London, travel, accommodation and access provision.

This portion of the project has been incredibly valuable. Both mentees have excelled during this time. Lydia Honeybone has also met individually with each mentee for studio visits to better understand each of their practices. We are confident that we will continue to have positive and fruitful working relationships going forward.

Social Justice

To use the transformative power of film to strengthen communities and counter prejudice. To act as neighbourhood systems demonstrators, expanding our Working Group project outcomes to develop a charter which underpins our values and ways of working with all collaborators.

Given the strategic pivot Offline has undertaken this year, our social justice work has been more internal, as our business plan is moving away from providing artists' studios and more towards a model of producing screenings, exhibitions and commissions, it has been deemed that a charter is not necessary at this time. Though work on our policy suite and Core Values clearly stakes our position and how to engage with us. This may be something we revisit as the organisation shifts and grows.

To cultivate a sense of ownership for our audiences and wider Govanhill communities. To create a space where everyone feels welcome, by prioritising local communities through targeted programming and outreach.

No current data is available as we did not produce any public facing events in the 2024-2025 reporting window but the groundwork was laid for an extensive audience engagement project connected to the MERLODRAMA! season we recently delivered in December, 2025.

Website and social media

Following the rebrand in January 2024, we created a temporary website www.offline-glasgow.org on WordPress, which gives details about the charity, who we are, our events programme and opportunities. This is scheduled for a redesign in 2025 in tandem with the development of our 5-year strategy.

As of December 2025 we have:

- Instagram: 5,152 followers.
- Facebook: 1,318 followers

- Our mailing list has grown from 575 to 633 subscribers.

Note: we are currently updating the Offline website and will use the expertise of Sarah Wlshart to build a new communications plan for 2026.

Operations

To create and sustain opportunities for artists, audiences and partners through a resilient business model and an open approach to programming. To increase capacity through staffing, planning and building operations in a way that is easy for everyone to understand and engage with.

For 2024-2025 Offline had a team of just 1.2 staff FTE whose expertise and dedication enable us to achieve incredible outcomes on our capacity and resources. Our team works closely with our board, and with funders and sector stakeholders, with the occasional support of external freelancers and contractors. Offline is committed to Fair Work, as well as board and staff development, and we pay artists we work with according to Scottish Artists Union rates.

Total PAYE staff at 30 July 2025:

- Director of Programmes, Lydia Honeybone (0.6 FTE as of April 2025, 0.4 prior)
- Project Co-Producer, Leonie Rae Gasson (0.6 FTE, dropping down to 0.4 FTE in October 2025)

In January 2025, Shireen Taylor indicated her wish to step down from her role as Director of Operations, retaining her position on the current Board of Trustees until the AGM to support the introduction of a new operational staff member.

Climate

To demonstrate and support a culture of Climate Justice for our audiences, members and wider stakeholders. To reduce our environmental impact, ensuring environmental performance is integral to our operations and programming.

Offline has been actively working on the continued development and delivery of a Climate Policy and Action Plan, committed to reducing the charity's environmental impact and continually improving environmental performance as an integral part of an operational strategy and programming methodology. We work with our audiences, membership, collaborators, and suppliers to do the same.

Climate impacts are listed as 'High' in our Risk Register as a probable likelihood with major severity. However through actions outlined in our Action plan this has been reduced to 'Medium'. We cannot escape the effects of climate change, but we can take steps to limit its impact.

In 2026, Director Lydia Honeybone will complete Green Champion training with Business Energy Scotland, we are members of Culture for Climate Scotland's Green Arts Initiative. We support others to take climate action by sharing resources. We regularly make our

equipment available to independent artists and community groups, including Outer Spaces and The Pyramid, Anderston (who are currently storing all equipment donated to Offline by CineMore).

We have implemented a 'No-Fly' policy, in 2024-2025 no programme partners or visiting artists travelled to us by land and sea - this covered several visits to and from London by train for Lydia, Aqsa, Kialy and Michelle.

Finance

To create a resilient and stable foundation which allows artists to experiment, take risks, explore ideas and be supported by peers. To provide stability by establishing diverse and reliable income streams which support workspaces, programmes and staffing as a resource.

Offline's core funding still comes from Open Project funding from Creative Scotland, creating instability within the staff team.

Income and Expenditure

In the year to 30th July 2025 a total income of £71,818 was generated, including grant award income of £54,514..

Activities generated a total expenditure of £80,152.

This generated a net loss of £8,334.00 for the year and a bank balance totalling £26,123 being carried forward to FY 25-26.

New Grant awards for the year 2024-2025:

Creative Scotland: £43,262 (70% of total award)

Historic Environment Scotland: £6,640

Creative Scotland (award in arrears for completed project): £3,010

Film Hub Scotland: £1,602

Reserves policy

Our current reserves policy is:

- A commitment to retain 3 months' worth of normal running costs in order to meet existing commitments such as rent, utilities, salaries, regular programmes and operational costs.
- Retain enough cash flow to cover short-term shortfalls in project budgets, e.g. where funds are paid in arrears.
- A contingency within our annual budget to cover unexpected expenditure, e.g. emergency repairs, parental leave and sickness cover.
- To review this policy at least annually and in line with operational requirements e.g. building renovations, or large projects.

Unrestricted funds may be raised through income generation and fundraising. The Board of Trustees may at times designate funds from free reserves for significant project costs or replacement of major assets.

Offline will seek to continue to increase Reserves provision in order to accommodate increased liabilities when taking on a building in the long term. Initial estimates indicate this could equate to approximately £20k - £30k in the next 5 years.

Offline's policy is to maintain reserves of £10,805, and to explore the potential to increase this by £5k -7k per year from 25-30. Our unrestricted funds at year end were £17,919.

Profit and Loss and Balance Sheet for the year end July 2025 are attached to this report.

Governance

To be engaged, accountable and responsive in our decision-making at all levels. To increase capacity of the Board and Committees, which are representative of local demographics, including class, race and gender/sexuality.

Offline welcomed Strategic Comms Consultant, Film-maker and Clore Social Leader Dr. Sarah Wishart as our new Chair of the Board of Trustees in March 2024. Both Marcus Jack and Tom Gentle indicated their intentions to step down from the board at the next AGM (March 2025) following 4 and 2 years on the board respectively.

Shireen Taylor (SCAN Finance and Development Lead, freelance producer) and Nicola Scott (GFT Community Engagement Co-ordinator) remain on the board. As of April 2025, following a board skills audit in November 2024, Offline is undertaking a fresh recruitment drive to bring more Trustees to the Organisation from across the following sectors and areas of expertise:

- People with finance, organisational development, fundraising or governance expertise working in the public or cultural sector
- People with experience of working with and in communities, particularly in Govanhill / Glasgow and the surrounding area
- Individuals who have worked with land management or capital redevelopment projects
- Individuals who have experience working with commercial landlords / negotiating tenancies
- People whose practice is based in the moving image, or with experience of film and the sector

5. Structure, Governance and Management

Glasgow Artists' Moving Image Studios SCIO now Offline SCIO was awarded Scottish Charitable Incorporated Organisation (SCIO) status by the Office for Scottish Charitable Regulators (OSCR) on 30th July 2020.

Policy for the recruitment and appointment of trustees (as per the Offline Constitution):

Offline SCIO - Charity Number SC050332
Registered office: 2/1, 24 Hayburn Crescent, Glasgow G11 5AY

1. The board may at any time appoint any person to be a charity trustee - by way of a resolution passed by majority vote at a board meeting.
2. At the conclusion of each AGM
 - a. any charity trustees appointed during the period since the preceding AGM (but excluding those re-appointed under point 5 below during that period) shall retire from office;
 - b. out of the remaining charity trustees, one third (to the nearest round number) shall retire from office.
3. The charity trustees to retire under point 2b shall be those who have been longest in office since they were last appointed or reappointed; as between persons who were last appointed/re-appointed on the same date, the question of which of them is to retire shall be determined by some random method.
4. A charity trustee who retires from office under points at the conclusion of an AGM shall be eligible for re-appointment under point 1 at the next board meeting.
5. A charity trustee vacating office at the conclusion of an AGM will be deemed to have been re-elected at the board meeting which next follows unless:
 - a. they advise the board that they do not wish to be re-appointed; or
 - b. a resolution for the re-appointment of that charity trustee was put to the board meeting and was not carried.

Offline held their last AGM on 18th March 2025, Sarah Wishart and Shireen Taylor retired from office. Sarah Wishart and Shireen Taylor were then reappointed by way of a resolution passed by majority vote at the same meeting.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Sarah Wishart

Position

Chair

Date

13 March 2026

Offline

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Receipts and payments accounts							
For the year from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	08	2024		31	07	2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	5,750				5,750	947
Legacies					-	
Grants	-	54,514			54,514	69,600
Receipts from fundraising activities					-	
Gross trading receipts	7,484	-			7,484	17,917
Income from investments other than land and buildings					-	
Rents from land & buildings	4,070	-			4,070	1,335
Gross receipts from other charitable activities					-	
					-	-
A1 Sub total	17,304	54,514	-	-	71,818	89,799
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	17,304	54,514	-	-	71,818	89,799
A3 Payments						
Expenses for fundraising activities					-	32
Gross trading payments					-	-
Insurance	287				287	472
Payments relating directly to charitable activities	9,480	47,583			57,063	128,473
Grants and donations					-	
Building Rent & Building Costs	8,453	915			9,368	6,516
Accounts/ independent examination	935				935	900
Staff Training	2,000				2,000	-
Architect Planning & Building Warrant	6,375				6,375	6,750
					-	
Other	1,557	560			2,117	2,319
A3 Sub total	29,087	49,058	-	-	78,145	145,462
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	2,007				2,007	1,260
Purchase of investments					-	
A4 Sub total	2,007	-	-	-	2,007	1,260
Total payments	31,094	49,058	-	-	80,152	146,722
Net receipts / (payments)	(13,790)	5,456	-	-	(8,334)	(56,923)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(13,790)	5,456	-	-	(8,334)	(56,923)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	31,709	2,748			34,457	91,380
	Surplus / (deficit) shown on receipts and payments account	(13,790)	5,456			(8,334)	(56,923)
						-	
						-	
	Cash and bank balances at end of year	17,919	8,204	-	-	26,123	34,457

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Gazebo	Development & Regeneration	684		684
	Audio Equipment		144		144
	AC Equipment	Govanhill Open Museum	481		481
	Furniture & Furnishings	Govanhill Open Museum	873		873
	Computer Equipment		699		699
	Accounts Receivable		190	190	190
	Phoenix Development Fit Out		2,007		-
		Total	5,078	190	3,071

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities			-	-
			-	-
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single current account for both unrestricted and restricted funds for the day to day running of the SCIO. Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or where funds are raised for specific purposes. The grants noted at C2 are all restricted fund grants.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Strange Evidence Pt 1	Creative Scotland	1	41,286
Fieldwork Queer Heritage	Historic Environment Scotland	1	6,640
Ground is Not Unchanging 2024	Creative Scotland	1	3,010
Cine Roma	Film Hub Scotland	1	1,602
Strange Evidence Pt 1 - Core Staff Funding	Creative Scotland	1	1,976
Total			54,514

C3a Trustee remuneration

<p>If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)</p>	
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C3b Trustee remuneration - details

Authority under which paid	£
Shireen Taylor - Salary	6,434
Paid under authority Charities & Trustee Investment (Scotland) Act 2005 Section 67	

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
Mickel Fund Phoenix Development	2,000				2,000	817
The W M Mann Foundation Phoenix Development	1,500				1,500	130
The Endrick Trust Phoenix Development	2,000				2,000	-
T Howat Charitable Trust Phoenix Development	250				250	-
Total	5,750	-	-	-	5,750	947

2 Grants

	Unrestricted funds	Restricted funds	Total current period to nearest £	Total last period to nearest £
Strange Evidence Pt 1		41,286	41,286	
Fieldwork Queer Heritage		6,640	6,640	3,360
Ground is not Unchanging 2024		3,010	3,010	21,958
Cine Roma		1,602	1,602	2,404
Strage Evidence Pt 1 - Core Staff Funding		1,976	1,976	-
Postcode Lottery		-	-	25,000
Gaelic Writers Support - Queer Heritage		-	-	500
Phoenix Development		-	-	9,600
Powell & Pressburger		-	-	6,100
Miscellaneous		-	-	678
			-	-
			-	-
			-	-
			-	-
Total	-	54,514	54,514	69,600
	-	-	-	-

3 Gross trading receipts

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
Workshop Income & Project Delivery	6,217	-			6,217	7,817
Consultancy Income	394	-			394	9,687
Ticket Sales	873				873	413
					-	
					-	
					-	
					-	
Total	7,484	-	-	-	7,484	17,917

4 Payments relating directly to charitable activities

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
Salaries	9,480	15,025			24,505	23,309
Programming & Production Costs		30,387			30,387	95,220
Travel Costs		1,678			1,678	6,326
Marketing		493			493	3,618
Total	9,480	47,583	-	-	57,063	128,473
	-	-	-	-	-	-

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Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted Funds				Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	5,750				5,750	947
Legacies					-	
Grants					-	34,600
Receipts from fundraising activities					-	
Gross trading receipts	7,484				7,484	10,100
Income from investments other than land and buildings					-	
Rents from land & buildings	4,070				4,070	1,335
Gross receipts from other charitable activities					-	
Gift Aid HMRC					-	-
Sub total	17,304	-	-	-	17,304	46,982
-						
Receipts from asset & investment sales						
Proceeds from sale of fixed assets						-
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	17,304	-	-	-	17,304	46,982
-						
Payments						
Expenses for fundraising activities					-	32
Gross trading payments					-	
Insurance	287				287	472
Payments relating directly to charitable activities	9,480				9,480	17,809
Grants and donations					-	
Building Rent & Building Costs	8,453				8,453	6,516
Accounts / independent examination	935				935	900
Staff Training	2,000				2,000	
Architect Planning & Building Warrant	6,375				6,375	6,750
Other	1,557				1,557	2,136
					-	
Sub total	29,087	-	-	-	29,087	34,615
-						
Payments relating to asset and investment movements						
Purchases of fixed assets	2,007				2,007	1,260
Purchase of investments					-	
Sub total	2,007	-	-	-	2,007	1,260
Total payments	31,094	-	-	-	31,094	35,875
Net receipts / (payments)	(13,790)	-	-	-	(13,790)	11,107
-						
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(13,790)	-	-	-	(13,790)	11,107
-						
Nature and purpose of funds						

6 Breakdown of restricted funds

Nature and purpose of funds

6 Breakdown of restricted funds

	GIFC 2024				Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	-
Legacies					-	
Grants				-	54,514	35,000
Receipts from fundraising activities						
Gross trading receipts					-	7,817
Income from investments other than land and buildings					-	
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	54,514	42,817
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	54,514	42,817
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Insurance					-	
Payments relating directly to charitable activities	- 219				47,583	110,664
Grants and donations					-	
Building Rent & Building Costs					915	
Accounts/ independent examination					-	
Staff Training					-	
Architect Planning & Building Warrant					-	-
Other	524				560	183
					-	
Sub total	305	-	-	-	49,058	110,847
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	305	-	-	-	49,058	110,847
Net receipts / (payments)	(305)	-	-	-	5,456	(68,030)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(305)	-	-	-	5,456	(68,030)

Nature and purpose of funds	
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100	100

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of Glasgow Artists'Moving Image Studios SCIO

Registered charity number SC050332

On the accounts of the charity for the period

Period start date			to	Period end date		
Day	Month	Year		Day	Month	Year
31	07	2024		30	07	2025

Set out on pages 1 to 7

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:
Name:

Allan Hunter

Date:

1st December 2025

Relevant professional qualification(s) or body (if any):

Chartered Certified Accountant, FCCA

Address:

20B Queen Square Glasgow
G41 2AZ