

Film Access Scotland

Scotland · Charity number SC051146

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2021-07-23
Register	View on the OSCR register

Contact

Address	Station House Media Unit Station House Woodside Aberdeen AB24 2WB
Website	https://filmaccess.scot/

Activities

Activities: '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','the promotion of equality and diversity'

What the charity does: Film Access Scotland represents the Film Access sector. The organisations that make up our membership provide opportunities across Scotland, especially to those experiencing disadvantage or exclusion, to participate in and engage with film. While Film Access work most often takes the form of practical sessions in which participants learn filmmaking skills, Film Access projects aim to deliver outcomes beyond the act of filmmaking itself, with far-reaching impact. Film Access work involves making, watching and learning about film as an instrument of societal, personal, and community change. The process of Film Access work itself is as powerful as the end result.

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

Objectives: The organisation's purposes are: The advancement of the arts and culture and the promotion of equality and diversity through the medium of Film, and in furtherance of this by: 1. Promoting Film Access work and opportunities across Scotland, especially to individuals, groups and communities who are marginalised or disadvantaged. 2. Celebrating the benefits of, stimulating public interest in and fostering and encouraging the appreciation of the Film Access sector and its members by supporting initiatives, programmes, events, festivals and competitions. 3. Supporting Film Access activities which offer the opportunity to connect, exchange skills and share knowledge, information, data and resources in order to establish and maintain a national framework of best practice in the sector. 4. Advocating for the life-long benefits to the public of Film Access activities through the work of the Film Access sector. 5. Delivering an outstanding national programme of Film Access activities that rank alongside the best internationally. and 6. Working in partnership with other sectors and bodies to achieve the purposes.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2026-03-31	£0	£0	-	0
2025-03-31	£10	£4,100	-	0
2024-03-31	£238	£36,142	-	0
2023-03-31	£227,466	£177,729	-	6
2022-03-31	£1,800	£1,800	-	7

Accounts

FILM ACCESS SCOTLAND

REGISTERED CHARITY NUMBER SC051146

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

**MHA
CHARTERED ACCOUNTANTS
12 CARDEN PLACE
ABERDEEN
AB10 1UR**

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FILM ACCESS SCOTLAND

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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

The charity's purposes are the advancement of the arts and culture and the promotion of equality and diversity through the medium of Film, and in furtherance of this by:

- Promoting Film Access work and opportunities across Scotland, especially to individuals, groups and communities who are marginalised or disadvantaged;
- Celebrating the benefits of, stimulating public interest in and fostering and encouraging the appreciation of the Film Access sector and its members by supporting initiatives, programmes, events, festivals and competitions;
- Supporting Film Access activities which offer the opportunity to connect, exchange skills and share knowledge, information, data and resources in order to establish and maintain a national framework of best practice in the sector;
- Advocating for the life-long benefits to the public of Film Access activities through the work of the Film Access sector;
- Delivering an outstanding national programme of Film Access activities that rank alongside the best internationally; and
- Working in partnership with other sectors and bodies to achieve the purposes.

The charity supports and champions its members and associates, ensuring the impact of their work is recognised and valued by policy makers, funders, the screen industry and organisations working in related sectors.

Everyone in Scotland, but especially those experiencing disadvantage or exclusion, will have the opportunity to participate in and experience the transformative power of Film Access activities.

Achievements and performance

Financial Challenges and Organisational Position

During the financial year 2024–25, Film Access Scotland continued to operate without any core funding, following the withdrawal of support from Screen Scotland in the previous year. With no staff in post and no alternative funding secured, the organisation was unable to carry out any operational activity during the reporting period.

Despite these limitations, the charity has remained compliant with all regulatory requirements, with the Board maintaining oversight throughout the year. No programme delivery or stakeholder engagement took place during this time, and the focus remained on fulfilling governance obligations.

The wider landscape continues to present challenges for the sector, with member organisations under significant pressure due to funding constraints and the demands of multi-year projects. This has limited capacity to determine the future direction of Film Access Scotland. The Board plans to review the future of the organisation in the next financial year.

FILM ACCESS SCOTLAND

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Membership

During the financial year, the organisation maintained its membership at seven core members, an increase from the original five, and grew its associate membership to 17. These members and associates operate across nine and 11 local authorities respectively, exceeding the target of 18 set for June 2023.

The organisation's monthly newsletter, reaching 760 subscribers, has been an essential tool for sharing opportunities, case studies, and best practices within the sector. Through this platform, Film Access Scotland has fostered a culture of collaboration and knowledge sharing.

Financial review

Film Access Scotland is a Scottish Charitable Incorporated Organisation (SCIO) and was granted charitable status by the Office of the Scottish Charity Regulator on 23 July 2021.

No donations in kind were received in lieu of services provided and expenditure incurred in either the current or previous year. Income for the year was £10 (2024: £238) which included £nil (2024: £30) of restricted fund income.

Expenditure of £4,100 was incurred during the year, all of which was allocated to restricted funds carried forward from the previous year.

Restricted reserves of £5,658 and unrestricted reserves of £4,085 are carried forward at the year end.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at an appropriate level to ensure that, in the event of a significant drop in funding, the charity will be able to continue its current activities while consideration is given to ways in which additional funds may be raised.

The Charity Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

FILM ACCESS SCOTLAND

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

The charity is governed by its constitution.

The structure of the charity consists of members who have the ability to appoint Trustees and take decision on the constitution itself and the Board, who serve as Trustees of the charity.

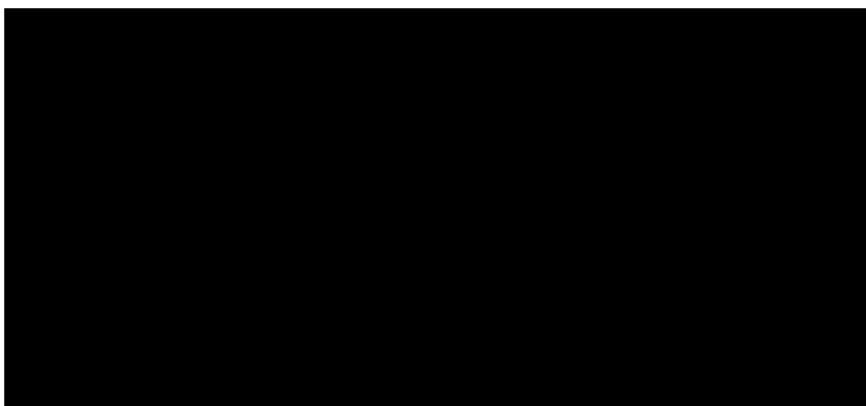
The maximum number of Charity Trustees is 12 and the minimum number of Charity Trustees is 5.

The Charity Trustees hold regular meetings and generally control the activities of the charity.

Reference and administrative information

Charity name Film Access Scotland

Charity number SC051146

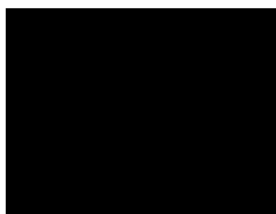


Bankers

The Co-operative Bank plc, Business Direct Branch, Skelmersdale, WN8 6WT

Trustees

The Trustees who served during the year and up to the date of signature of the financial statements were:



The Trustees' report was approved by the Board of Trustees.



Chairperson

Date: 15 December 2025

FILM ACCESS SCOTLAND

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FILM ACCESS SCOTLAND

INDEPENDENT EXAMINER'S REPORT

TO THE MEMBERS AND TRUSTEES OF FILM ACCESS SCOTLAND

I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 6 to 16.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



MHA

12 Carden Place
Aberdeen
AB10 1UR

Dated: 15/12/2025

FILM ACCESS SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	10	-	10	208	30	238
Total income		<u>10</u>	<u>-</u>	<u>10</u>	<u>208</u>	<u>30</u>	<u>238</u>
Expenditure on:							
Charitable activities	4	-	4,000	4,000	-	36,142	36,142
Other expenditure	7	-	100	100	-	-	-
Total expenditure		<u>-</u>	<u>4,100</u>	<u>4,100</u>	<u>-</u>	<u>36,142</u>	<u>36,142</u>
Net income/(expenditure) and movement in funds		10	(4,100)	(4,090)	208	(36,112)	(35,904)
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>4,075</u>	<u>9,758</u>	<u>13,833</u>	<u>3,867</u>	<u>45,870</u>	<u>49,737</u>
Fund balances at 31 March 2025		<u>4,085</u>	<u>5,658</u>	<u>9,743</u>	<u>4,075</u>	<u>9,758</u>	<u>13,833</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

FILM ACCESS SCOTLAND

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	9		-		305
Current assets					
Cash at bank and in hand		18,763		24,488	
Creditors: amounts falling due within one year	10	(9,020)		(10,960)	
Net current assets			9,743		13,528
Total assets less current liabilities			9,743		13,833
The funds of the charity					
Restricted income funds	13		5,658		9,758
Unrestricted funds			4,085		4,075
			9,743		13,833

The financial statements were approved by the Trustees on 15 December 2025

Trustee

FILM ACCESS SCOTLAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	16		(5,725)		(12,331)
Net cash generated from investing activities			-		-
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			(5,725)		(12,331)
Cash and cash equivalents at beginning of year			24,488		36,819
Cash and cash equivalents at end of year			18,763		24,488

FILM ACCESS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Film Access Scotland is a Scottish Charitable Incorporated Organisation (SCIO). It is governed by its constitution and recognised as a charity by the Office of the Scottish Charity Regulator.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue for at least the next 12 months. This will allow time for the Board to consider the future of the organisation. While the withdrawal of Screen Scotland's core funding in the previous financial year led to the cessation of all operational activity and the departure of the staff team, an unspent balance of funds remains available to the charity.

During the reporting period, no staff were employed, and no programme activity or stakeholder engagement took place. The Board has remained in place to ensure the charity continues to meet its governance and regulatory obligations.

Although no formal decisions have been taken regarding the future direction of the organisation, the Trustees intend to review options in the next financial year. Given the charity's current reserves and the low level of financial activity, the Trustees consider that Film Access Scotland is able to meet its obligations and, on that basis, continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these financial statements.

1 Accounting policies

(Continued)

Grant income is recognised once the charity is entitled to the income, can reliably measure the value of the grant income and it is deemed probable that the charity will receive the income. Where performance related restrictions apply the charity will not recognise the income until all of the performance related requirements are met. Where the charity has not met the performance related restrictions on grant income received the income will be deferred until such time as the performance related criteria have been met.

Investment income is included when receivable.

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

Costs of charitable activities comprises the costs associated with the charity's principal activities and are accounted for when payable. In addition, governance costs which represent expenditure associated with meeting the constitutional requirements of the charity, and include audit fees and costs linked to the strategic management of the charity, are included in the costs of charitable expenditure.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis as set out in the notes to the financial statements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	3 years straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

FILM ACCESS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Donations and legacies

	Unrestricted funds 2025 £	Total Unrestricted funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	-	-	208	-	208
Grant income	-	-	-	30	30
Other	10	10	-	-	-
	<u>10</u>	<u>10</u>	<u>208</u>	<u>30</u>	<u>238</u>
Grants receivable for core activities					
Other	-	-	-	30	30
	<u>-</u>	<u>-</u>	<u>-</u>	<u>30</u>	<u>30</u>

4 Charitable activities

	Restricted funds 2025 £	Total £	Restricted funds 2024 £	Total £
Staff costs	-	-	12,927	12,927
Depreciation and impairment	205	205	305	305
Property costs	-	-	339	339
Marketing and training	320	320	10,516	10,516
Legal and professional fees	3,475	3,475	12,055	12,055
	<u>4,000</u>	<u>4,000</u>	<u>36,142</u>	<u>36,142</u>

Legal and professional fees includes independent examination fees of £2,160 (2024: £4,200).

5 Trustees

The Trustees receive no remuneration from the charity. As laid down in the charity's constitution, Trustees may be paid travelling and other expenses reasonably incurred by them in connection with carrying out their duties; this may include expenses relating to their attendance at meetings.

6 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
-	3
<u>-</u>	<u>3</u>

FILM ACCESS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	-	12,357
Other pension costs	-	570
	<u>-</u>	<u>12,927</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	-	3,533
	<u>-</u>	<u>3,533</u>

7 Other expenditure

	Restricted funds 2025 £	Restricted funds 2024 £
Net loss on disposal of tangible fixed assets	100	-
	<u>100</u>	<u>-</u>

8 Taxation

The charity is exempt from tax due on income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

FILM ACCESS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Tangible fixed assets

	Computers £
Cost	
At 1 April 2024	915
Disposals	(300)
At 31 March 2025	615
Depreciation and impairment	
At 1 April 2024	610
Depreciation charged in the year	205
Eliminated in respect of disposals	(200)
At 31 March 2025	615
Carrying amount	
At 31 March 2025	-
At 31 March 2024	305

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	9,020	10,960

11 Limited liability

The members of the charity have no liability to pay any sums to help to meet the debts (or other liabilities) of the charity if it is wound up. At 31 March 2025 there were 5 core members.

12 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	-	570

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

FILM ACCESS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds					Balance at 31 March 2025 £
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 1 April 2024 £	Resources expended £	
Screen Scotland Fund	45,870	30	(36,142)	9,758	(4,100)	5,658
	<u>45,870</u>	<u>30</u>	<u>(36,142)</u>	<u>9,758</u>	<u>(4,100)</u>	<u>5,658</u>

Screen Scotland Fund

The Screen Scotland Fund is for the promotion of Film Access work and opportunities across Scotland, in particular to individuals, groups and communities who are marginalised or disadvantaged.

14 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:						
Tangible assets	-	-	-	305	-	305
Current assets/(liabilities)	4,085	5,658	9,743	3,770	9,758	13,528
	<u>4,085</u>	<u>5,658</u>	<u>9,743</u>	<u>4,075</u>	<u>9,758</u>	<u>13,833</u>

15 Related party transactions

During the current financial year, Film Access Scotland incurred costs of £1,000 (2024: £16,541) to shmu for the delivery of courses, seminars, management support and reimbursement of expenses incurred by shmu on behalf of the charity.

FILM ACCESS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16	Cash absorbed by operations	2025	2024
		£	£
	Deficit for the year	(4,090)	(35,904)
	Adjustments for:		
	Loss on disposal of tangible fixed assets	100	-
	Depreciation and impairment of tangible fixed assets	205	305
	Movements in working capital:		
	(Increase)/decrease in debtors	-	50,389
	(Decrease) in creditors	(1,940)	(26,786)
	(Decrease) in deferred income	-	(335)
	Cash absorbed by operations	(5,725)	(12,331)
