EDINBURGH CINE & VIDEO SOCIETY

Annual Report and Financial Statements

For the year ended 28 February 2026

A Charitable Company limited by Guarantee
Registered in Scotland. Number SC227261
Scottish Charity number SC009670

Edinburgh Cine & Video Society

Trustees' Annual Report
For the year ended 28 February 2026

The Trustees, who are also Directors for the purposes of company law, submit their report together with the financial statements for the year ended 28 February 2026, which are also prepared to meet the requirements for a Directors' Report and accounts for Companies Act purposes. The comparative figures contained in the report and financial statements are for the year ended 28 February 2025.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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) issued in October 2019.

Structure, governance and management

The Society was originally founded in 1936 as the Waverly Cine Society (unincorporated). In 1937 the name was changed to The Edinburgh Cine Society and in 1987 the name was changed again to the Edinburgh Cine & Video Society.

The Company was incorporated on 23 January 2002 and on 1 March 2002 the charitable assets and activities of the previously unincorporated Society were transferred to the Company limited by guarantee.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 28 February 2026 was 62 (2025: 62).

The Company is established under a Memorandum of Association that establishes the objects and powers of the charitable Company and is governed under its Articles of Association. Under these articles the Trustees of the Company, who are also directors, are elected at the Annual General Meeting to serve three years, one Trustee requiring to retire at each AGM.

New Trustees, who are drawn from the existing membership, are already familiar with the practical work of the Charity and receive a copy of the company's latest accounts, Articles of Association and are referred to the charity trustee guidance published on the website of the Office of the Scottish Charity Regulator.

Reference and administrative details

Company number: SC227261

Charity number: SC009670

Principal Address and Registered Office: 23a Fettes Row, Edinburgh, EH3 6RH

Bankers: The Co-operative Bank, PO Box 4931, Swindon, SN4 4PL
Royal Bank of Scotland, 64 Bridge Road, Edinburgh, EH13 0LQ

Independent Examiner: Norma Wilson, 6 The Murrays, Edinburgh, EH17 8UE

Company Secretary: Stuart Emm

The Trustees of the charity are also Directors of the company for the purposes of company law. The Trustees, who served during the year and up to the date of this report, are set out below:

Trustees and Directors: Dr Victor M Young
Gordon Guthrie
Craig Souter
Wendy R McEwan

Edinburgh Cine & Video Society
Trustees' Annual Report
For the year ended 28 February 2026 (continued)

Objectives and Activities
The objective of the Society is to provide amateur moviemakers with the facilities to study, to learn how to use and edit video, and to promote and encourage interest in all aspects of the visual arts concerned with, and exposed through, the medium of moviemaking.

The Society achieves its objectives through the provision of varied programmes including film shows, talks, discussions, competitions and events. It also makes interesting films, providing the opportunity for participants to learn about all aspects of filmmaking and production.

Achievements and Performance
The Society had a very successful year and maintained its membership of 62 members (2025: 62). It continued assisting other clubs such as The World Ship Society and the Lothian Radio Society by allowing the premises to be used for their meetings plus the Scottish Documentary Institute continued to use the facilities and a Mr David Wingrove ran 10 week film courses.

During the year several fund raising events were run including a July Fair, a barbeque by Mohamed Ismail Khalfouni and a Da Vinci Resolve video editing course by Mr Gordon Guthrie.

General groups continued including script development plus numerous specialist groups (about sixteen) concentrating on assisting individual film projects.

Several films were completed during the year including Isolation Experiment by KD Film Productions Ltd and Behind The Planchette both in association with ECVS, The Oracle with Dominique Mabille, Yasmeen Hindawi and Alan Berkley, The Gatekeeper by Mohamed Ismail Khalfouni plus several remain in the finishing stages including The Bodach (Mothman), directed by Craig Souter and The Sentinel by Gordon Guthrie.

The Society competed a major redecoration of the facility and is now involved in fund raising to further improve the sound proofing.

Financial Review
Income stood at £9,181 for the year, compared with £7,632 for the previous year. The increase of £1,549 was mainly due to increased donations and increased use of the premises by third parties.

Expenditure fell from £9,408 in 2025 to £5,943 in 2026. This decrease was due to reduced property costs this year, the prior year costs including £3,954 for the share of one-off roof and guttering repairs on the building. Property costs for the year totalled £5,409 (2025: £8,532), made up of property insurance £1,764 (2025: £1,666), repairs and maintenance £1,213 (2025: £4,584), electricity £1,054 (2025: £1,132) and rates £1,378 (2025: £1,150). Repairs and maintenance in the year included £465 on fire safety, £306 on communal building repairs, £274 on ongoing redecoration and £168 on general repairs.

The overall result was a surplus of £3,238 for the year (2025: deficit of £1,776) and, at the year end, the charity had unrestricted funds of £21,828 (2025: £18,590).

The financial statements have been prepared under the Statement of Recommended Practice (SORP) for those charities preparing their accounts in accordance with the Financial Reporting Standard 102.

Financial Review (continued)

Going concern

The Trustees have reviewed the ability of the charity to continue in operation as a going concern.

The Society has maintained its membership numbers, and film-making activities continue in earnest. The Trustees are of the opinion that the charity is a going concern.

Reserves policy

The Trustees have established a policy whereby sufficient funds are retained to meet normal property repairs and to update equipment where necessary. The Trustees are satisfied that the unrestricted reserves of £21,828 (2025: £18,590) are sufficient to meet these current purposes.

Responsibilities of the Trustees

The charity Trustees (who are also the Directors of the company for the purpose of company law) are responsible for preparing a Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those 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 UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records which 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The report was approved by the Trustees on 30 April 2026 and signed on their behalf by:

Trustee .....
Gordon Guthrie

Trustee .....
Dr Victor M Young

Independent Examiner's Report to the Trustees of Edinburgh Cine & Video Society

I report on the accounts of the charity for the year ended 28 February 2026 which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Companies Act, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity 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 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 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.

Norma Wilson

Name: Norma Wilson
Relevant professional qualification: Chartered Accountant
6 The Murrays
Edinburgh
EH17 8UE

Date: 1 May 2026

EDINBURGH CINE & VIDEO SOCIETY

Statement of Financial Activities (including Income & Expenditure Account)
for the year ended 28 February 2026

	Notes	Unrestricted Fund Year ended 28 Feb 2026 £	Unrestricted Fund Year ended 28 Feb 2025 £
Income and endowments from:			
Donations and legacies			
Subscriptions (including Gift Aid)		3,450	3,375
Donations - general		2,418	600
Donated professional services		300	200
Canteen donations		366	295
		6,534	4,470
Charitable activities			
Hire of facilities and equipment for film-making		1,800	1,875
Other trading activities			
Fundraising events		759	1,069
Investments			
Bank interest		88	218
Total income		9,181	7,632
Expenditure on:			
Charitable activities			
Direct costs		68	336
Support costs		5,875	9,072
Total expenditure	**3**	5,943	9,408
Net surplus/ (deficit) for the financial year and net movement in funds		3,238	(1,776)
Reconciliation of funds:			
Total funds brought forward		18,590	20,366
Total funds carried forward	**10**	21,828	18,590

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities.
The notes on pages 8 to 12 form part of these financial statements.

EDINBURGH CINE & VIDEO SOCIETY

Balance Sheet
as at 28 February 2026

	Notes	28 Feb 2026 £	£	28 Feb 2025 £	£
Fixed assets					
Tangible assets	7		5,728		5,818
Current assets					
Debtors	8	296		742	
Cash at bank and in hand		15,886		12,112	
		16,182		12,854	
Creditors: amounts falling due in less than one year	9	(82)		(82)	
			16,100		12,772
Total net assets			21,828		18,590
The funds of the charity:					
Unrestricted funds	10		21,828		18,590
Total charity funds			21,828		18,590

For the financial year ended 28 February 2026 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements in accordance with Section 476 of the Companies Act.

The directors acknowledge their resonsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These accounts were approved by the trustees on 30 April 2026 and are signed on their behalf by:

Gordon Guthrie
Trustee

Dr Victor M Young
Trustee

Company Registration No. SC227261

The notes on pages 8 to 12 form part of these financial statements.

EDINBURGH CINE & VIDEO SOCIETY

Statement of Cash Flows
for the year ended 28 February 2026

	Notes	Year ended 28 Feb 2026	Year ended 28 Feb 2025
		£	£
Cash flows from operating activies			
Net cash inflow/ (outflow) from operating activities	11	3,774	(2,250)
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(383)
Change in cash and cash equivalents in year		3,774	(2,633)
Cash and cash equivalents at the beginning of the year		12,112	14,745
Total cash and cash equivalents at the end of the year		15,886	12,112

The notes on pages 8 to 12 form part of these financial statements.

EDINBURGH CINE & VIDEO SOCIETY

Notes to the financial statements
for the year ended 28 February 2026

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

(a) **Basis of preparation and assessment of going concern**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 ("Charities SORP (FRS 102)") and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006.

The charitable company constitutes a public benefit entity as defined by FRS 102.

The trustees consider there are no material uncertaintities about the charitable company's ability to continue as a going concern.

(b) **Fund accounting**

The charity holds only unrestricted funds, which the trustees are free to use for any purpose in furtherance of the charitable objectives.

(c) **Income recognition**

All income is recognised when the charity has entitlement to the income, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations, which include membership subscriptions, are recognised at the earlier of receipt or when the Trustees have been notified in writing of both the amount and settlement date.

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

(d) **Donated services and facilities**

Donated professional services are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP FRS 102, the general volunteer time of the membership is not recognised.

On receipt, donated professional services are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market. A corresponding amount is then recognised in expenditure in the period of receipt.

1. Accounting policies (continued)

(e) **Expenditure and irrecoverable VAT**

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

All expenditure is accounted for on an accruals basis.

Expenditure on charitable activities includes the costs of providing materials and facilities to further the purposes of the charity, and is further allocated between direct costs and support costs. Support costs are further divided between governance costs and other support costs (see note 1 (f) below).

Irrecoverable VAT is charged as a cost against the expenditure heading for which it was incurred.

(f) **Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the preparation of the statutory accounts and independent examination and would also include an apportionment of overhead and support costs. The Trustees consider that any apportionment of overhead and support costs would be negligible, and therefore only direct governance costs have been included.

(g) **Tangible fixed assets**

Fixed assets for charity use are capitalised and stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in the case of equipment and fixtures and fittings is 20% per annum on a reducing balance basis.

The property within which the company carries out its charitable activities has not been depreciated as the Trustees are of the opinion that the residual value of the property is not materially different from the carrying amount of the asset, and any resulting depreciation charge would be immaterial to the financial statements.

(h) **Debtors**

Debtors are recognised at their recoverable amount.

(i) **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(j) **Creditors**

Creditors are recognised at their settlement amount.

2. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £1.

3. Analysis of expenditure on charitable activities

For the year ended 28 February 2026:

	Direct costs	Support costs		2026
		Governance costs	Other support costs	Total
Direct costs	£	£	£	£
Film hire	-	-	-	-
Guest speaker fee	-	-	-	-
IAC membership & insurance	48	-	-	48
SAM donation	20	-	-	20
Film festival entry fee	-	-	-	-
	68	-	-	68
Support costs				
Property insurance	-	-	1,764	1,764
Repairs & maintenance	-	-	1,213	1,213
Heat & light	-	-	1,054	1,054
Rates	-	-	1,378	1,378
Depreciation	-	-	90	90
Sundry expenses	-	-	42	42
Statutory accounts services (2026 donated)	-	100	-	100
Donated Independent Examination services	-	200	-	200
Companies House fees	-	34	-	34
	-	334	5,541	5,875
Total costs	68	334	5,541	5,943

Total support costs of £5,875 (2025: £9,072) include governance costs of £334 (2025: £334) and other support costs of £5,541 (2025: £8,738).

For the year ended 29 February 2025:

	Direct costs	Support costs		2025
		Governance costs	Other support costs	Total
Direct costs	£	£	£	£
Film hire	100	-	-	100
Guest speaker fee	15	-	-	15
IAC membership & insurance	48	-	-	48
SAM donation	32	-	-	32
Film festival entry fee	141	-	-	141
	336	-	-	336
Support costs				
Property insurance	-	-	1,666	1,666
Repairs & maintenance	-	-	4,584	4,584
Heat & light	-	-	1,132	1,132
Rates	-	-	1,150	1,150
Depreciation	-	-	109	109
Sundry expenses	-	-	97	97
Statutory accounts services	-	100	-	100
Donated Independent Examination services	-	200	-	200
Companies House fees	-	34	-	34
	-	334	8,738	9,072
Total costs	336	334	8,738	9,408

Total support costs of £9,072 (2024: £6,134) include governance costs of £334 (2024: £278) and other support costs of £8,738 (2024: £5,856).

4. Trustees' remuneration and expenses

No remuneration or expenses were paid to any trustee, or to a person connected with a trustee, for services provided during the year (2025: £Nil). No trustee or other person related to the charity had any personal interest in any transaction entered to by the charity during the year (2025: £Nil).

Four trustees paid subscriptions totalling £200 in the year (2025: £150). No further donations were made by trustees in the year. (2025: £Nil).

5. Net expenditure for the year

This is stated after charging:

	Year ended 28 Feb 2026 £	Year ended 28 Feb 2025 £
Independent examiner's fee (donated service)	200	200
Depreciation	90	109

6. Taxation

The charitable company is exempt from corporation tax on its charitable activities and no taxation charge has arisen in the year.

7. Tangible fixed assets

	Heritable Property £	Fixtures & Fittings £	Equipment £	Total £
Cost				
At 1 March 2025	5,370	1,710	5,350	12,430
Additions	-	-	-	-
At 28 February 2026	5,370	1,710	5,350	12,430
Depreciation				
At 1 March 2025	-	1,671	4,941	6,612
Charge for year	-	8	82	90
At 28 February 2026	-	1,679	5,023	6,702
Net book value				
At 28 February 2026	**5,370**	**31**	**327**	**5,728**
At 28 February 2025	5,370	39	409	5,818

Although no formal valuation has been carried out on the charity's heritable property, the trustees are of the opinion, based on recent selling prices of similar properties in the area, that the property is worth in excess of £250,000.

8. Debtors

	28 Feb 2026	28 Feb 2025
	£	£
Other debtors	296	742

9. Creditors: amounts falling due in less than one year

	28 Feb 2026	28 Feb 2025
	£	£
Other creditors	82	82

10. Analysis of charitable funds

For the year ended 28 February 2026:	At 1 March 2025	Incoming resources	Outgoing resources	At 28 February 2026
	£	£	£	£
Unrestricted funds:				
General fund	18,590	9,181	(5,943)	21,828

For the year ended 28 February 2025:	At 1 March 2024	Incoming resources	Outgoing resources	At 28 February 2025
	£	£	£	£
Unrestricted funds:				
General fund	20,366	7,632	(9,408)	18,590

11. Reconciliation of net movement in funds to net cash flow from operating activities

	Year ended 28 Feb 2026	Year ended 28 Feb 2025
	£	£
Net movement in funds for the reported period (as per the Statement of Financial Activities)	3,238	(1,776)
Adjusted for:		
Depreciation charge added back	90	109
Decrease in debtors	446	101
Decrease in creditors	-	(684)
Net cash inflow/ (outflow) from operating activities	3,774	(2,250)