REGISTERED COMPANY NUMBER: SC137686 (Scotland)
REGISTERED CHARITY NUMBER: SC020116

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 December 2025

for

French Film Festival Limited

A H & Co Ltd
Chartered Accountants
6 Logie Mill
Edinburgh
Lothian
EH7 4HG

Contents of the Financial Statements for the Year Ended 31 December 2025

French Film Festival Limited

Reference and Administrative Details
for the Year Ended 31 December 2025

TRUSTEES	R Mowe T A Chaurin E J Mortimore (resigned 25.7.25) C Moreau D B F Kayembe E M Chege S Harris (appointed 16.4.26) I R LeBruce (appointed 16.4.26)
REGISTERED OFFICE	6 Logie Mill Edinburgh EH7 4HG
REGISTERED COMPANY NUMBER	SC137686 (Scotland)
REGISTERED CHARITY NUMBER	SC020116
INDEPENDENT EXAMINER	A H & Co Ltd Chartered Accountants 6 Logie Mill Edinburgh Lothian EH7 4HG
BANKERS	Bank of Scotland PLC 38 St Andrews Square Edinburgh EH2 2YR

Report of the Trustees
for the Year Ended 31 December 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 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 2022).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective and activity of the charity is to present an annual French Film Festival across the United Kingdom.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year under review, the charity successfully held a festival of French film across the United Kingdom.

FINANCIAL REVIEW

Principal funding sources

The charity raises funds from a variety of sources including Creative Scotland, Unifrance and the French Institutes. The charity also raises funds from advertising and sponsorship in their annual programmes.

Reserves policy

The Statement of Financial Activities shows that the Charity has net outgoing resources of £7,313 (2024: net outgoing resources of £2,587). There was surplus reserves as at 31 December 2025 of £5,032 (2024 surplus of reserves: £12,345).

Funds in deficit

As at 31 December 2025 there were no funds in deficit (2024: no funds in deficit).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, each member is required to contribute an amount not exceeding £1. As at 31 December 2024 there were six members.

Recruitment and appointment of new trustees

New trustees are recruited and appointed in accordance with the provisions in the Memorandum and Articles of Association of the charity.

Organisational structure

The charity has two directors who meet regularly throughout the year. The board of directors is responsible for the overall governance of the French Film Festival Limited and for developing the charity's aims, objectives and goals in accordance with its Memorandum and Articles of Association and the needs of its members.

The board is responsible for maintaining the financial viability of the French Film Festival Limited and for ensuring that the company complies with its legal obligations, including those arising from charity, company and employment law. The day to day administration and operation of the charity is conducted by the three directors.

Induction and training of new trustees

It is the company's policy to give new directors a full briefing on their obligations under charity law on the contents of the Trust Deed. New directors are also issued with a copy of the Office of Scottish Charity Regulator's (OSCR) 'Guidance for Charity Trustees'.

Related parties

French Film Festival Ltd did not receive or give funds to charities or any other organisation with which any of the directors are associated with.

FUNDS HELD AS CUSTODIAN FOR OTHERS

During the year ended 31 December 2025 the charity did not hold funds as custodian for others (2024: nil).

Report of the Trustees
for the Year Ended 31 December 2025

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

Approved by order of the board of trustees on 29 July 2026 and signed on its behalf by:

R Mowe - Trustee

Independent Examiner's Report to the Trustees of
French Film Festival Limited (Registered number: SC137686)

I report on the accounts for the year ended 31 December 2025 set out on pages five to eleven.

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.

Calum Anderson CA CTA
The Institute of Chartered Accountants of Scotland

A H & Co Ltd
Chartered Accountants
6 Logie Mill
Edinburgh
Lothian
EH7 4HG

29 July 2026

French Film Festival Limited

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 December 2025

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	46,050	44,645
Other trading activities	3	35,595	37,044
Total		81,645	81,689
EXPENDITURE ON			
Charitable activities	4		
French Film Festival		88,958	84,276
NET INCOME/(EXPENDITURE)		(7,313)	(2,587)
RECONCILIATION OF FUNDS			
Total funds brought forward		12,345	14,932
TOTAL FUNDS CARRIED FORWARD		5,032	12,345

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

French Film Festival Limited (Registered number: SC137686)

Balance Sheet
31 December 2025

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
CURRENT ASSETS			
Debtors	9	8,880	13,424
Cash at bank		7,752	9,404
		16,632	22,828
CREDITORS			
Amounts falling due within one year	10	(11,600)	(10,483)
NET CURRENT ASSETS		5,032	12,345
TOTAL ASSETS LESS CURRENT LIABILITIES		5,032	12,345
NET ASSETS/(LIABILITIES)		5,032	12,345
FUNDS	11		
Unrestricted funds		5,032	12,345
TOTAL FUNDS		5,032	12,345

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 29 July 2026 and were signed on its behalf by:

Richard Mowe

R Mowe - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2022)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended 2016). The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

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.

Governance costs
Governance costs comprise all costs involving public accountability of the trust and its compliance with regulation and good practice. These costs include costs relating to statutory accounts preparation and legal fees together with an apportionment of overhead and support costs.

Exemption from preparing a cash flow statement
Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

Value added tax
The company is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Taxation
The charity is exempt from corporation tax on its charitable activities.

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

Basic financial instruments
The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Provisions
Provisions are recognised when the company has a present obligation (legal or constructive) as a result of a past event, it is probable that the company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the balance sheet date, taking into account the risks and uncertainties surrounding the obligation.

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2. DONATIONS AND LEGACIES

	31.12.25	31.12.24
	£	£
Grants	45,250	44,195
Advertising	800	450
	46,050	44,645

3. OTHER TRADING ACTIVITIES

	31.12.25	31.12.24
	£	£
Private Sponsorships	16,112	16,484
Box Office	19,483	20,560
	35,595	37,044

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
French Film Festival	83,676	5,282	88,958

5. SUPPORT COSTS

	Governance costs
	£
French Film Festival	5,282

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

Governance costs

	31.12.25	31.12.24
	French Film Festival	Total activities
	£	£
Accountancy	1,722	2,204
Independent examination fee	300	275
Bookkeeping & payroll	3,260	3,220
	5,282	5,699

6. TRUSTEES' REMUNERATION AND BENEFITS

During the year remuneration of £2,080 was paid to R Mowe (2024: £6,250).

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6. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

No trustees' expenses were paid in the year ended 31 December 2025 or the prior year.

7. EMPLOYEES

The average number of employees during the year was 2 (2024: 2).

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	44,645
Other trading activities	37,044
Total	81,689
EXPENDITURE ON	
Charitable activities	
French Film Festival	84,276
NET INCOME/(EXPENDITURE)	(2,587)
RECONCILIATION OF FUNDS	
Total funds brought forward	14,932
TOTAL FUNDS CARRIED FORWARD	12,345

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Trade debtors	3,880	8,424
Accrued income	5,000	5,000
	8,880	13,424

continued...

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade creditors	7,203	653
Business charge card	567	173
Social security and other taxes	2,240	1,907
Accrued expenses	1,590	7,750
	11,600	10,483

11. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	12,345	(7,313)	5,032
TOTAL FUNDS	12,345	(7,313)	5,032

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	81,645	(88,958)	(7,313)
TOTAL FUNDS	81,645	(88,958)	(7,313)

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	14,932	(2,587)	12,345
TOTAL FUNDS	14,932	(2,587)	12,345

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	81,689	(84,276)	(2,587)
TOTAL FUNDS	81,689	(84,276)	(2,587)

continued...

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	14,932	(9,900)	5,032
TOTAL FUNDS	14,932	(9,900)	5,032

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	163,334	(173,234)	(9,900)
TOTAL FUNDS	163,334	(173,234)	(9,900)

12. RELATED PARTY DISCLOSURES

In the year to 31st December 2025, remuneration of £2,080 was paid to R Mowe (2024: £6,250 remuneration paid to R Mowe).

13. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

14. CAPITAL AND RESERVE

The Company is limited by guarantees of £1 per member and has no share capital. At 31 December 2025 there were five members of the company and their total liability at that date was £5 (2024: six members whose total liability was £6).

French Film Festival Limited

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25	31.12.24
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	45,250	44,195
Advertising	800	450
	46,050	44,645
Other trading activities		
Private Sponsorships	16,112	16,484
Box Office	19,483	20,560
	35,595	37,044
Total incoming resources	81,645	81,689
EXPENDITURE		
Charitable activities		
Trustees' salaries	2,080	6,250
Postage and stationery	233	159
Advertising	7,546	3,700
Film hire	19,426	20,533
Film transport	5,472	6,001
Brochure design & printing	6,368	4,680
Travel expenses	1,084	1,331
Accommodation	240	-
Hospitality	444	1,058
Bank charges	388	406
Wages and salaries	27,004	27,246
Computer Costs	1,304	1,334
Contractor payments	2,040	350
Additional film costs	6,393	2,943
Cinema hire	3,204	2,586
Subscriptions	450	-
	83,676	78,577
Support costs		
Governance costs		
Accountancy	1,722	2,204
Independent examination fee	300	275
Bookkeeping & payroll	3,260	3,220
	5,282	5,699
Total resources expended	88,958	84,276
Net expenditure	(7,313)	(2,587)