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**SCOTTISH DOCUMENTARY INSTITUTE ANNUAL
REPORT AND FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 NOVEMBER 2025**

SCOTTISH DOCUMENTARY INSTITUTE

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SCOTTISH DOCUMENTARY INSTITUTE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 NOVEMBER 2025

SCOTTISH DOCUMENTARY INSTITUTE

At the intersection of art and industry, Scottish Documentary Institute champions the independent documentary field in Scotland and beyond, through the nurturing of filmmakers and audiences.

The trustees present their annual report and financial statements for the year ended 30 November 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 Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 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).

PURPOSE

Scottish Documentary Institute (SDI) was established in 2004 to nurture documentary filmmakers and audiences, and to advocate for the unique and vital contribution of independent documentary to the film industry ecosystem and to our society.

We believe in the power of documentary to spark critical thinking and to inspire positive social change, in a generous and thought-provoking way.

Through training, funding, inspirational events and distribution, we deliver a slate of development opportunities to benefit all Scotland-based directors and producers, and support them on a national and international level. We also offer a range of programmes to international filmmakers and we actively collaborate with documentary organisations around the world to champion and celebrate the art form.

In the current times too often defined by polarisation and sensationalism, independent documentary is needed now more than ever. But it chronically struggles to be funded and distributed. And the filmmakers bringing to the screen a kaleidoscope of experiences, critical and ambitious films, struggle to sustain a career.

To challenge the status quo, SDI has made its priority to systematise filmmaker-led support, to promote the advancement of equity (i.e. taking individual needs into consideration to reach an equal outcome rather than offering the same resources and opportunities to everyone) in the documentary sector, and to support the dissemination of documentaries towards wider audiences, and more specifically young audiences.

WHAT WE DO

Based on over two decades of practising, learning, listening and collaborating with the industry and filmmakers, our work is driven by passion and openness.

We **nurture** new and existing talent to develop their careers and contribute to a fairer, more sustainable film industry in Scotland and internationally by:

- Delivering practical and inspirational training opportunities (extended programmes, workshops and short sessions) in a reactive manner, closely monitoring the needs of the sector;
- Offering financial support for filmmakers taking part in our training initiatives through paid participation, development grants and commissions.

We **support** compelling, thought-provoking documentary filmmaking driven by vision and urgency by:

- Funding ambitious and visionary filmmakers in the early stages of project development through grants;
- Commissioning topical and ambitious short documentaries;
- Delivering inspirational events at the intersection of art and industry, led by influential filmmakers and professionals;
- Exploring new and more impactful workshops and events formats to adapt to an ever changing sector.

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We **grow** diverse communities of filmmakers in Scotland and internationally, based on collaboration and solidarity by:

- Placing equity at the core of our strategy and activities;
- Collaborating with organisations working at deeper and more targeted levels of the cultural and social sectors to adapt and shift our systems and behaviours;
- Connecting individuals on local, national and international levels through networking opportunities;
- Delivering international workshops, supported by the British Council, re-placing the Global Majority at the centre of our industry.

We **cultivate** an interest in the power of documentary films to spark empathy, critical thinking and inspire positive social change by:

- Collaborating with social, cultural organisations and grassroots communities to deliver regular documentary screenings across Scotland;
- Distributing our commissioned short documentaries locally, nationally and internationally, in festivals, cinemas, on streaming platforms and within communities;
- Delivering Doc Screen, an audience engagement programme focused on independent documentary, to ensure more Scotland-based audiences are exposed to the powers of documentary

HOW WE WORK

- We devise, deliver and facilitate training opportunities, from short, targeted workshops to yearlong programmes.
- We curate public and industry events.
- We fund feature documentaries in their early stage of development.
- We commission and distribute short documentaries.
- We offer individual consultancies and bespoke support to Scotland-based filmmakers.
- We contribute to industry panels and festival juries in the UK and internationally.
- We campaign for independent documentary, support for filmmakers and access for audiences.

OUR VALUES

- **Experimentation**
We build safe spaces of experimentation in which everyone is invited to actively participate, feed into, and learn, and from which further action and projects may grow.
- **Openness**
We listen with an open mind, and welcome being challenged, as we share knowledge and experiences, especially when it comes from a place of lived experience.
- **Passion**
We are committed to advocacy for independent documentary and nurturing of filmmakers' vision.
- **Accountability**
We acknowledge that SDI and the cultural establishments of which we are part, which fund our work, or control visibility and status, are still only at the start of a transformation towards true representation.
- **Positionality & Intersectionality**
We are committed to adopting intersectional frameworks in all that we do, recognising that a person's experiences are based on multiple dimensions or identities.
- **Sharing**
We believe that power and funding should be equitably shared.

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ORGANISATIONAL POLICIES

We place **Accountability & Transparency** at the centre of our work:

- Integrating anti-oppression practices into our work (including, but not limited to, recognising barriers; acknowledging power, inequality, and oppression; centering the experiences of equity-deserving groups; challenging dominant ways of thinking; advocating for systemic change)
- Being transparent in our relationships with staff, collaborators, participants, audiences, stakeholders and funders to engender trust and respect, and reduce the chances of misunderstanding.
- Acknowledging our positionality and considering how our own characteristics and place in culture and structure might impact others.
- Respecting the dignity, expertise and agency of the filmmakers we commission and the people in the films commissioned.
- Prioritising the needs, wellbeing and experience of the people associated with our activities and films.
- Treating all potential audience members with dignity, care and concern.

Our commitment to **Diversity, Equity, Inclusivity & Belonging** is foundational to our culture, guiding our actions, policies, and practices. We believe that a diverse and inclusive environment drives innovation, enhances employee engagement, and fuels our collective success.

- **Embracing Diversity:** we acknowledge and celebrate the diversity of our workforce, which includes differences in race, ethnicity, gender, sexual orientation, age, religion, ability, background, and more. We recognise that each individual brings unique perspectives and experiences that contribute to our company's success.
- **Ensuring Equity:** we are dedicated to creating an equitable workplace where fairness and justice prevail. We strive to eliminate barriers to advancement and ensure equal opportunities for growth, development, and success for all employees.
- **Promoting Inclusion:** we are committed to fostering an inclusive environment where every employee feels welcomed, respected, and valued. We encourage open dialogue, actively listen to diverse viewpoints, and create spaces where everyone can contribute and thrive.
- **Cultivating Belonging:** we aim to create a workplace culture where every individual feels a sense of belonging, where they can bring their authentic selves to work without fear of discrimination or bias. We prioritise creating a supportive and nurturing environment for all.

Our **Environmental & Sustainability** strategy is based upon the following principles:

- To ensure that all staff, trustees, collaborators, participants and audiences are fully aware of our Environmental and Sustainability Policy and are committed to implementing and improving it.
- To minimise the impact on sustainability of all our activities, operations and administration.
- To integrate sustainability considerations into all our business decisions; for example we do not partner with organisations that invest in oil and gas production, weapons, and environmentally hazardous waste.

We strive to create **Safe Spaces** where people can learn, connect, collaborate, and grow through open-minded dialogue, curiosity, and shared understanding. We listen generously, value lived experiences, and remain mindful of the impact of our words and actions, while actively supporting and amplifying marginalised voices. Through reflection, accountability, and a willingness to share power, we work to challenge harmful systems, centre the Global Majority, and move together toward a more just and liberated future.

We recognise that our commitment to these values is an ongoing journey that requires continuous learning, reflection, and action. We encourage our staff and trustees to actively participate, champion inclusive and sustainable behaviours, and contribute to creating a safe environment where diversity is celebrated, equity and inclusion are upheld, accountability and transparency are practised, and belonging is felt by all.

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HIGHLIGHTS

CAREER DEVELOPMENT OPPORTUNITIES

BREAKING BORDERS RESIDENCY

A documentary alliance between Kosovo and Scotland Supported by British Council, in collaboration with DokuFest

This initiative brought together emerging filmmakers from opposite ends of Europe for a deeply collaborative residency grounded in storytelling, cultural exchange, and political consciousness. It gathered eight alumni, four from each organisation who had previously taken part in SDI's Bridging the Gap or DokuFest's Future is Here programmes. Over the course of 19 days in Prizren, these up-and-coming filmmakers were invited to leave behind their usual creative routines and immerse themselves in the layered realities of each other's worlds.

Through hands-on workshops, long conversations, film screenings and lectures, location scouting, and mentorship by acclaimed filmmakers Saeed Taji Farouky and Kumjana Novakova, the participants pushed past polite cooperation into deeper, riskier creative territory. The stories they brought were anything but conventional and resulted in three short documentaries exploring the themes of migration and the devastating use of sexual violence as a weapon of war and political resistance, not only reflecting the filmmakers' personal identities but also the complexities of the societies they inhabit. The films are currently distributed in festivals internationally.

By pairing voices from different social, political, and cultural contexts, the residency focused on collaboration over authorship. Treating short documentaries not as stepping stones to something bigger, but as standalone vehicles for urgency, intimacy, and political resonance.

This project also marked a significant evolution for both partner institutions. DokuFest, a force in democratising cinema across the Balkans, and SDI, a champion of bold documentary voices, are now redefining how international cooperation can work in the arts. Instead of exporting stories or importing skills, we are building a shared cinematic vocabulary - one rooted in solidarity, not saviourism. In that sense, Breaking Borders has been more than a collaboration, it is a joint statement of DokuFest and SDI that cinema can still bring people together - not just to watch, but to understand, resist, and create together.

BRIDGING THE GAP

Supported by Screen Scotland & Northern Ireland Screen

Bridging the Gap is one of the leading documentary new talent initiatives in the UK, offering development training, a cash budget, and one year of international festival distribution to emerging filmmakers based in Scotland and Northern Ireland.

It is designed to offer up-and-coming talent a stimulating, supportive, and collaborative space to explore the medium of creative documentary and get the opportunity to have their idea commissioned for the big screen.

Each year, 12 filmmakers are selected to take part in the intensive training portion of the programme and up to 5 filmmakers are commissioned and financed to deliver their short films.

The commissioned filmmakers and projects for the 2024-25 season of Bridging the Gap were:

- *Between Us* by Maryam Haddadi
- *Community Theatre* by Lewis Baillie
- *Each to Their Own World* by Klarissa Webster
- *Mother's Influence* by Meg Wriggles
- *Water to the Wall* by Becky Manson

The films premiered at Edinburgh International Film Festival and have been distributed internationally since. Highlights include selections to Big Sky Film Festival and Slamdance Film Festival, alongside other international, UK and Scotland-based festivals, and two awards at the Glasgow Short Film Festival.

'I came away feeling incredibly inspired. Not only did I meet many new contacts, but I came away with a much broader scope of materials to research. The tutors were incredibly insightful and provided great recommendations to expand on our work. In my opinion, hearing everyone's concepts and being able to speak openly with one another was undoubtedly the most valuable asset to the workshop. It felt like a very collaborative process.'

Bridging the Gap 2024-25 participant

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'The most important thing I took from it was creative brainstorming. I really challenged myself to think more deeply and broadly about my project, but also everyone else's.'

Bridging the Gap 2024-25 participant

CONSULTANCIES

Supported by Screen Scotland

Throughout the year Scottish Documentary Institute offers professional consultancies to Scotland-based filmmakers, for projects (shorts and features) in development, production or distribution. Our Consultancies Days offer short 20 minute consultancies every 1.5 months, without a pre-selection process. Just over 60 consultancies took place between December 2024 and November 2025.

Following their consultancy, applicants are then steered towards opportunities run by our institute and other international and UK-based documentary organisations. Submitted projects are also tracked and offered follow-up consultancies on an individual basis and where needed.

DELEGATIONS

Supported by Screen Scotland

Delegations offer Scotland-based producers and filmmakers an opportunity to attend the most prominent international documentary festivals. In 2024-25, 34 Scotland-based producers and filmmakers were supported to attend IDFA, CPH:DOX, Visions du Réel, and Sheffield DocFest in person and to represent the vibrancy of the Scottish independent documentary scene internationally.

For the third consecutive year, we curated and organised a Scotland Showcase as part of Cannes Docs, in close collaboration with Screen Scotland. Four projects were featured in the showcase: *Average White Band* (dir/prod: Anthony Baxter), *Everybody to Kenmure Street* (dir: Felipe Bustos Sierra / prod: Ciara Barry - barry crerar), *Love Letters* (dir: Daniel Cook / prod: James Heath - On the Randa) and *Your Honour* (dir: Bircan Birol / prod: Reece Cargan - Bombito Productions).

Everybody to Kenmure Street took home the Cannes Docs Al Jazeera Award and has since had its world premiere at Sundance Film Festival in 2026, winning the World Cinema Documentary Special Jury Award for Civil Resistance, and was released in UK cinemas in March 2026. The other three projects are still in post-production with expected release dates from late 2026 to mid-2027.

DOC IN COMMON

Supported by British Council, in collaboration with Krakow Film Festival, CEDOC Market and Polish Docs

We curated a range of industry activities during the Krakow Film Festival Industry Days and a small delegation of Scotland-based producers and distributors attended Krakow Film Festival and KFF Industry Days in May 2025. They took part in a series of formal and informal networking events (a co-pro lunch with Polish producers, a networking drinks reception and a round-table discussion around access to funding and co-production). Four of the producers had projects selected to CEDOC Market and pitched to industry representatives. And the Scottish co-production *Where Dragons Live*, produced by Reece Cargan screened at the festival as part of the official selection.

SDI also curated a public panel discussion entitled *If No One Watches?* As part of the KFF Industry Days. As the myth of a 'golden age of documentary' was burst a few years ago, today we are faced with the uncomfortable question - why keep making documentaries if no one watches? With the landscape of independent documentary distribution changing rapidly, it is crucial to rethink our distribution strategies, redefine what success looks like, and cultivate transnational collaborations. Reconnecting with audiences in meaningful, long-lasting ways has become more urgent than ever. Festival delegates were invited to join us for a discussion with producers and documentary professionals from Poland and Scotland as we explored innovative and radical solutions to these pressing challenges.

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DOC SCREEN

Supported by Film Hub Scotland, in collaboration with Filmhouse Edinburgh

Our friends and collaborators in the UK and international documentary sector have published rousing and insightful articles, gathered vital data and created thought-provoking work to highlight what makes independent documentary so impactful, in relation to factual, 'algorithmically flattened' and sensationalised content labelled as documentary. But the sector as a whole agrees that we have reached a tipping point: development and production funding is at its lowest and distribution figures are in constant decline. Why should we continue making films if no one watches? As an organisation, we've been asking ourselves this question a lot these past few years. Using the reopening of the beloved Edinburgh Filmhouse in 2025 as a catalyst, we took a step into distribution and active dissemination, bringing more independent documentaries into the cinema to open up spaces for political and creative forms of expression, debate and solidarity.

By working collaboratively with the filmmaking community and with Scotland-based exhibitors, we co-curated and facilitated a regular provision of local and international independent documentaries that rarely get screened otherwise.

Doc Screen is a part of a growing network of organisations with a mission to screen independent docs in cinemas and community cinemas, sharing a belief that documentary can (and does) change the world. Documentary is urgent, inclusive, challenging and moving. Documentary is cinema and it is irresistible.

EDINBURGH PITCH

Supported by Screen Scotland, the players of the People's Postcode Lottery & awarded funds from the Postcode Culture Trust

The Edinburgh Pitch is an international documentary pitching forum for independent filmmakers and production companies developing and raising finance for urgent, challenging, engaging authored feature films.

In a supportive, lab-like environment, the 12 selected international projects are invited to take part in a preparatory workshop before pitching to an industry panel and being offered one-to-one meetings.

The 19th edition of the Edinburgh Pitch was once again a huge success, selling out two weeks before the event and gathering an audience of 120 Observers (primarily film students & Scotland-based industry professionals), a small but open-minded and generous panel (AmDoc / POV, Autlook Filmsales, BFI Doc Society, CAT & Docs, Conic, IDFA, INDOX, Screen Scotland, Sundance Film Festival, SVT and The Whickers) and 12 projects from all corners of the world: *After the Escape* (UK), *Anatomy of Indifference* (Romania/Scotland), *Black Sea*, *White Noise* (Ukraine/Scotland), *Echoes Underneath* (Pakistan), *The Forest in Me* (Germany/Argentina), *The Land of Common Disgrace* (UK/Palestine), *The Other Preppers* (UK/Scotland), *Land of Evanescence* (Vietnam/France), *Life Through a Lens* (Sweden), *Panjal* (Netherlands), *Still Life* (UK), *Tightrope* (Canada)

'It's hard to stress the life changing importance of an event such as Edinburgh Pitch for filmmakers of all levels... From the brilliant quality of films being pitched, and incredible range of industry panellists from so many countries in an intimate thoughtful space. It gave an astounding insight into film making from so many global perspectives, and is exactly the nurturing, intelligent and focused environment that SDI curates so well. It gives genuine hope to anyone making films in Scotland. It's definitely in my diary from now on!'

Edinburgh Pitch Audience Member

'Edinburgh Pitch is much more supportive, comfortable, and impactful than other pitches I've been to. It was a transformative experience to feel so much support for my film idea. Working alone can be isolating, but the group running the pitch, the other participants, and the attendees are so warm and loving it made me feel less alone.'

Edinburgh Pitch 2025 participant

'The Scottish Documentary Institute is such an unbelievable organisation and one of the few that is really making experimental, political, creative documentary filmmaking possible today. I just want to thank SDI for being here in a dark time.'

Edinburgh Pitch 2025 participant

'The sense of community and connectivity was uplifting. I met so many new people and had wonderful conversations. And the pitches were all excellent as was the organisation.'

Jane Mote, Panelist (The Whickers)

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This year again, Observers were offered the chance to cast their votes and award their favourite project. The Audience Award (£3,000) and Industry Award (£2,000) were made possible by the players of the People's Postcode Lottery and awarded funds from the Postcode Culture Trust.

The Audience Award was shared by *The Land of Common Disgrace* (UK/Palestine) and *Still Life* (UK), whilst the Industry Award went to *Echoes Underneath* (Pakistan).

'Edinburgh Pitch felt like stepping onto a truly global stage. Held in the UK but resonating far beyond, it brought together an inspiring mix of international filmmakers, mentors, and industry professionals all under one roof. The level of engagement and openness made networking feel organic and meaningful. Beyond the pitch itself, the connections I made opened up opportunities for co-production, strategic partnerships, and creative collaborations that extend well beyond the scope of my project was about entering a larger conversation in the documentary world, one where stories cross borders and grow through shared vision.'
Sumair Shamsi (Industry Award Winner)

'Filmmaking can often be a lonely endeavour, especially political filmmaking that challenges the state. When it seemed like no one would be willing to support my project, SDI - as always - showed the depth of their integrity by selecting me for the Edinburgh Pitch. The group, and the people involved with the pitch, are some of the most caring, supportive, creative filmmakers in the UK today. And winning the audience award was a very valuable bonus, not only because the cash allowed me to develop the 16mm film that we shot on, but simply as a sign of solidarity and support from the audience. It made me and the film's participants feel less alone in a very trying time. I'll never forget what the award means to me, and what the SDI has done to keep my soul afloat for so many years.'
Saeed Taji Farouky (Audience Award Winner)

IN CONVERSATION & CIRCLE EVENTS

Supported by Screen Scotland, in collaboration with various partners listed below

For the 2024-25 period:

- We run the final instalment of our **In Conversation** series leading up to the Awards season 2025 with Ibrahim Nash'at (*Hollywoodgate*), Benjamin Ree (*The Remarkable Life of Ibelin*), Shiori Ito (*Black Box Diaries*), Brett Story and Stephen Maing (*Union*) and Basel Adra and Yuval Abraham (*No Other Land*).
- Filmmakers **Circles** with Chloe Abrahams (*The Taste of Mango* - in collaboration with Reclaim the Frame), filmmaker and 'reformed activist' Kiana Kalantar-Hormozi, Tizintizwa Collective (in partnership with the Folk Film Gathering), Ahmad Saleh (in collaboration with Falastin Film Festival, and Cecile Embleton (*Mother Vera*).

'It was amazing, an inspirational space to share and empower each other in filmmaking. I learned so much and would recommend this to any documentary filmmaker. A screen-free event like this one is needed very much in our time of being with technology constantly, and especially as filmmakers, coming together and exchanging experiences.'

Circle 2025 participant

- As part of our **Crossing the Line** series, we invited filmmaker Dan Edelstyn for a documentary session/performance, in collaboration with Take One Action Festivals.
- Lastly, we supported several post-screening conversations and education activities with some of our regular partners: Cinetopia DOC, Jali Collective and Borscht Collective.

STORIES

Supported by British Council, in collaboration with Tagu Films (Myanmar)

Scottish Documentary Institute has been successfully collaborating with the British Council and local partners on Stories, intensive residential filmmaking workshops for 10+ years now, working with over 240 participants from 15 countries.

In 2024-25, we delivered another Rainbow Stories workshop in Myanmar, following the success of the previous one run in 2023, this time in partnership with Tagu Films. This was a unique opportunity to deepen the connections with the documentary scene in the country and provide some support amidst extremely challenging times for independent filmmakers in Myanmar.

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WRITE NOW FUND

Supported by the Postcode Culture Trust

In 2023, we launched the Institute's first fund, WRITE NOW, to support feature documentaries in the early stage of development made by Scotland-based filmmakers. The journey from an idea to the first treatment or the first successful funding application can be the most challenging one. The idea might not be fully articulated, the story might be missing important pieces, the characters might not be on board yet. Far too often, getting a project off the ground is a labour of love, relying on the adaptability and resilience of the Director to power through and carry on, often spending their own money.

We, at SDI, are a small but passionate and dedicated team with big dreams. We live, breathe and support documentary because we believe in its power to inspire solidarity, bring together communities and advocate for change, in a generous and thought-provoking way. In our role as a charity and an intermediary between funders, industry, artists and audiences, SDI is in a unique position to support directors at this stage, which can be one of the most fragile in the process of making a film.

The WRITE NOW Fund has been our response to some of the challenges the documentary industry currently faces, and it's an exciting journey for us too.

In 2024, our second funding round saw 4 filmmakers awarded development grants and consultancies support for their first feature:

- Heather Andrews
- Annabel Moodie (Bridging the Gap alumna)
- Carina NicHaouchine (Bridging the Gap alumna)
- Theo Panagopoulos (Bridging the Gap alumnus)

Projects previously supported through the fund, and which have now moved to preproduction/production, include:

- *Gun Ghaol Ach Gaol Nam Faoileann - Only the Seabirds Love You* (working title) directed by Heather Andrews
- *Before our Diaspora* (working title) directed by Theo Panagopoulos
- *The Other Preppers* (working title) directed by San San F Young
- *Flotsam* (working title) directed by Isa Rao

5050+ CAMPAIGN

As of summer 2024 in Scotland, 48% of the feature documentaries currently in development, production or distribution are made by female filmmakers or filmmakers of marginalised genders. (16% in 2019 when the campaign launched). This is positive news! But our work here is not done. We still need to come together as a sector to reach further and ensure that all documentary talent rises and that there is consistent growth.

To mark the 5th anniversary of the campaign, we organised an online Coffee Morning event with a keynote speech from Melanie Iredale (Director // Reclaim the Frame) and a panel discussion with Mhairi Black (former MP), Dani Carlaw (Screen Scotland) and San San F Young (filmmaker).

This campaign continues to be a response to that need and to prioritise underrepresented voices in the field. As we enter the next phase of the campaign, our aim is also to look to the future and how the actions and advocacy of the campaign can help secure the continuation of a truly equitable sector in Scotland and be mirrored by the UK documentary landscape more broadly.

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THE BIGGER PICTURE

Impact

Through its carefully designed array of training and mentoring initiatives and its active grassroots engagement, SDI provides a stimulating environment for Scotland-based and international filmmakers to develop their projects, hone their skills and establish a presence in the independent documentary industry. We want to ensure that future generations of documentary makers can develop and sustain the art and business of documentary storytelling for a global and diverse audiences.

We have a robust monitoring and evaluation framework in place, and we are collecting data and feedback which tell us how our various initiatives perform against key outcomes. For the past 3 years, across all our activities, our evaluation framework has shown a consistent growth in:

- Industry knowledge: more filmmakers and audience members have considerably reinforced their understanding of the industry.
- Confidence: filmmakers are more confident in their work and their projects.
- Network: filmmakers and audience members have considerably developed their connections to the industry.
- Career progression: more filmmakers have taken advantage of the talent ladder, being successfully supported through several initiatives.
- Diversity: more filmmakers from historically marginalised communities have applied and have been selected to our programmes.

2026-27 objectives

- We aim to develop Doc Screen at a national level, whilst maintaining monthly programming at the Filmhouse and regular collaborations with community cinemas and other organisations and festivals.
- Our Bridging the Gap training and commissioning format was used as a basis for the Stories workshops with the British Council. This is a highly effective framework that could be applied with new partners, and we plan to explore opportunities for further iterations of this model in the coming year.
- We plan to continue and enrich the fruitful collaboration with the British Council by expanding our portfolio of proposed collaborations and activities to include residencies, mentoring programmes and curation/exhibition.
- We aim to continue increasing our support and offering to mid-career directors and producers through new grants and development opportunities.
- Lastly, we will continue to expand our international network of partner organisations, fostering new connections and creating opportunities for Scotland-based filmmakers to engage with markets, industry events, and festivals that we have not previously accessed.

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Fundraising

After a few transitional years, which saw a change of Managing Director in 2022, the recruitment in 2024 (and contract termination 18 month after) of a new Head of Fundraising and the redefining of the organisation's mission and strategy, SDI has entered a key phase of its development, with several projects and initiatives on the horizon set to deliver game-changing results for the documentary industry in Scotland and beyond. And the organisation is in a stronger position it's ever been within the sector:

- An impressive track record, including international awards and accolades for short documentaries (Bridging the Gap & Stories extensive back catalogue), and tangible career developments for filmmakers and producers nurtured through our training programmes and industry initiatives;
- Seen as a recognised force in the documentary sector locally, nationally and internationally;
- Recent expansion into exhibition solidifies our work with audiences and communities and allows our reach to grow significantly.

Yet, the underlying business model is still vulnerable with limited core funding available. Furthermore, the vital relevance and importance of documentary to society remain difficult to convey to most funders, in a risk-averse cultural sector.

The key objectives of our fundraising strategy are to increase awareness in parallel to income, develop new relationships with partners in the cultural sector at the international, national and local levels, diversify our funding streams, and expand the small portfolio of SDI's invested and dedicated funders.

Income is expected to grow moderately (15%) over the next two years, but with hopefully a sharp increase in unrestricted income. These financial goals are to be achieved from various sources. Key to that is maintaining existing funding, then the larger increases will come from Trusts & Foundations, as well as some major donor development and Industry-led Bodies funding expansion.

Alongside that is the recognition that fundraising is an organisation wide responsibility, and as such contribution towards achieving targets is required from across the organisation. Delivering this Fundraising Strategy is based on effort being applied from all staff and from trustees.

Communications & Marketing

Since the launch of its Doc Screen initiative, SDI's digital presence has grown significantly, with a steady increase in followers, including higher engagement and reach rates compared to the previous year (2024-25). We created a visual identity for this new activity through a collaboration with Scotland-based designer Martin Baillie, devising an aesthetic that is fully aligned with SDI's wider visual language, with a contemporary and distinctive feel but still approachable.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

At the start of 2025 we identified in-person attendance rates as a challenge, with a noticeable gap between RSVPs and actual attendees. Doc Screen events have shown an improvement in this area with minimal drop-off between ticket purchase and attendance, indicating higher audience commitment. With a promising start, we reached a new milestone between November 2025 and May 2026, a period marked by consistently sold-out screenings. The results suggest that the curated, in-person experience offered by Doc Screen combined with targeted partnerships and audience outreach is motivating viewers to follow through on their attendance plans. To effectively reach and engage with diverse audiences, we have implemented a multi-faceted, community-first marketing strategy that combines digital engagement, direct outreach and community collaboration. Our digital content is deliberately de-polished and accessible to offer authentic storytelling in all its aspects and avoid abstract messaging. The social media strategy relies on a balanced mix of bespoke trailers and narrative-driven copies, with notable weight placed onto long-form pieces within our Substack. Email marketing has further supported this by offering a curated, editorial voice, guiding audiences through the programme in a way that feels personal and considered.

Alongside these channels we have maintained a consistent presence across local online listings and community noticeboards, including widely read platforms such as The Edinburgh Minute, Creative Scotland newsletter, What's On and The List. These placements have been incredibly effective in driving tangible traffic to our programmes, reaching talent and audiences who are already actively seeking cultural activities and creative opportunities within their area.

Our monthly Documentary Opportunities round-up, remains one of our top-performing social media features, consistently attracting a new international audience to our channels, representing a point of entry for those unfamiliar with our organisation. According to our stats, the engagement for this specific format has doubled between 2024 and 2025, while its reach has tripled. Our overall digital following has seen a 43% increase in 2025.

We have also re-engaged with our 5050+ Women Direct community to guide the next phase of our campaign. In 2024, we invited women and marginalised genders working in documentary in Scotland to share their experiences. We wanted to understand who this campaign has reached so far, what the current landscape feels like for filmmakers today and what barriers, opportunities and learnings can shape the next phase of this work. This survey brought together reflections from documentary filmmakers across Scotland, from emerging voices to established figures. The majority were directors (45%), but we also heard from editors, cinematographers, and producers. We spent some time crunching numbers and collated our findings online.

Last but not least, in October-November 2025, we designed an exciting marketing campaign for young audiences in collaboration with Caireen Stuart as part of Film Hub Scotland's New Producers scheme and Doc Screen. Our outreach strategy involved cross-promotion through partnerships with youth organisations, community hubs, parent clubs, afterschool programmes and the Edinburgh Film Podcast. For this occasion, we also indulged in hands-on approaches, such as the making of colourful flyers which were distributed across the city.

THANK YOU

Scottish Documentary Institute would not be able to deliver its activities without the unwavering support and trust of our funders: Screen Scotland, Postcode Culture Trust, British Council, Northern Ireland Screen, Hugh Fraser Foundation and FilmHub Scotland.

We are deeply grateful to the filmmakers who place their trust in us and our work, sharing with us not only their projects but also important feedback that helps shape our activities, while championing our work in increasingly wider networks, to the audiences who support our public programmes, and to the many organisations with whom we collaborate and draw inspiration and strength from on a regular basis.

Financial review

The results for the year are set out in the Statement of Financial Activities. The charity had total incoming resources for the year of £627,108 (2024 : £566,429) and total resources expended of £551,706 (2024 : £584,876) resulting in net income of £75,402 (2024 : net deficit of £18,447).

Total funds at 30 November 2025 are £446,424 (2024 : £371,022) comprising unrestricted reserves amount to £172,665 (2024 : £156,044) and restricted reserves of £273,759 (2024 : £214,978).

SCOTTISH DOCUMENTARY INSTITUTE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

It is the policy of the charity that free reserves, defined as those unrestricted funds not designated or tied up in fixed assets, should equal approximately one months of overhead costs and 6 months of salaries. At the present time the trustees consider that this equates to a reserves target of approximately £100,000. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding or significant unexpected expenditure, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have examined the major risks which the charitable company faces and confirm that there are policies, procedures and contingencies in place to manage and reduce these risks. The risk register is reviewed annually and the trustees receive regular reports on the management of significant risks.

Structure, governance and management

The charity is a company limited by guarantee incorporated on 3 July 2014. It received recognition as a Scottish Charity by OSCR on 10 April 2019. It is governed by its Articles of Association which establishes the objects, powers and governance arrangements.

The structure of the charitable company consists of:

- Members - who have the right to attend the AGM
- Trustees - who control and supervise the activities of the charitable company and are responsible for monitoring the financial position

In the event of the charitable company being wound up, each of its members is required to contribute an amount not exceeding £1.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

P Adams

Dr S Ahsan

S Akinyelure

(Resigned 20 October 2025)

Ms K Bartlett

D Christie

M Mangan

Prof N Mendelle

N Usher

A Trzebiatowska

K Craig

(Appointed 5 September 2025)

L Drew

(Appointed 9 December 2025)

Recruitment and appointment of trustees

The minimum number of trustees is five and the maximum is fourteen. A person may be elected as a trustee by the members of the company at a General meeting or by existing trustees as required from time to time. A trustee may hold office for a period of four years and will then be eligible for re-election for a further period of four years.

Induction and training for trustees

Trustees are inducted through a shared set of introductory documents and encouraged to attend relevant EVOC training to support their efforts as charity trustees and operate according to OSCR regulations.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

SCOTTISH DOCUMENTARY INSTITUTE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

Board & Staff

- Kathryn Craig and Ling Drew (Lee) joined our Board in 2025.
- Lauren Clark joined our team in November 2025 as Industry Manager.
- Flore Cosquer (Managing Director), Colleen Henry (HR & Finance), Dr Alexandra Colta (Talent & Distribution), Debora Bottino (Communications & Marketing) and Milda Valiulytė (Coordinator) remain part of the team.

Company Registered Number

SC481435

Charity Registered Number

SC049206

Registered Office

Caledonian Exchange
19A Canning Street
Edinburgh
EH3 8HE

Auditor

Thomson Cooper
3 Castle Court
Carnegie Campus
Dunfermline
Fife
KY11 8PB

Statement of trustees' responsibilities

The trustees, who are also the directors of Scottish Documentary Institute for the purpose of company law, 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).

Company law 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, including the income and expenditure, of the charitable company 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 UK 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 adequate 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 Companies Act 2006. 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.

Auditor

In accordance with the company's articles, a resolution proposing that Thomson Cooper be reappointed as auditor of the company will be put at a General Meeting.

SCOTTISH DOCUMENTARY INSTITUTE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 NOVEMBER 2025*

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



D Christie

28 June 2026

SCOTTISH DOCUMENTARY INSTITUTE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF SCOTTISH DOCUMENTARY INSTITUTE

Opinion

We have audited the financial statements of Scottish Documentary Institute (the 'charity') for the year ended 30 November 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 November 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

SCOTTISH DOCUMENTARY INSTITUTE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF SCOTTISH DOCUMENTARY INSTITUTE

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: existence and timing of recognition of grant income and the posting of transactions to the correct funds. We discussed these risks with management, designed audit procedures to test the timing and existence of donations and grant income, including reviewing of grant paperwork and terms and conditions, reviewing the allocation of costs against the correct funding and reviewed areas of judgement for indicators of management bias.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the officers and other management (as required by the auditing standards). We focused on specific laws and regulations which may have a direct material effect on the financial statements or operation of the charity, including the Charities and Trustees Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

We assessed the extent of compliance of the laws and regulations identified above by inspecting any legal correspondence and making enquiries of management.

We reviewed the laws and regulations in areas that directly affect the financial statements including financial and taxation legislation and considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.

With the exception of any known or possible non-compliance with relevant and significant laws and regulations, and as required by the auditing standards, our work in respect of these was limited to enquiry of the officers and management of the company.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. However, the primary responsibility for the prevention and detection of fraud rests with the trustees. To address the risk of fraud we identified internal controls established to identify risk, performed analytical procedures to identify unusual movements, assessed any judgements and assumptions made in determining accounting estimates, reviewed journal entries for unusual transactions and identified related parties.

SCOTTISH DOCUMENTARY INSTITUTE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF SCOTTISH DOCUMENTARY INSTITUTE

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charity's trustees, as a body, in accordance with Section 44(1) (c) of the Charities and Trustees Investment (Scotland) Act and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Fiona Haro

Fiona Haro (Senior Statutory Auditor)

For and on behalf of Thomson Cooper, Statutory Auditor

Chartered Accountants

Dunfermline

Date: 21-07-26

Thomson Cooper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

SCOTTISH DOCUMENTARY INSTITUTE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	2	-	24,650	24,650	-	27,700	27,700
Charitable activities	3	91,959	470,861	562,820	81,270	415,600	496,870
Investments	4	2,623	-	2,623	2,374	-	2,374
Other income	5	37,015	-	37,015	39,485	-	39,485
Total income		131,597	495,511	627,108	123,129	443,300	566,429
Expenditure on:							
Raising funds	6	-	-	-	-	18,000	18,000
Charitable activities	7	50,837	500,869	551,706	56,277	510,599	566,876
Total expenditure		50,837	500,869	551,706	56,277	528,599	584,876
Net income/(expenditure)		80,760	(5,358)	75,402	66,852	(85,299)	(18,447)
Transfers between funds		(64,139)	64,139	-	(83,389)	83,389	-
Net movement in funds		16,621	58,781	75,402	(16,537)	(1,910)	(18,447)
Reconciliation of funds:							
Fund balances at 1 December 2024		156,044	214,978	371,022	172,581	216,888	389,469
Fund balances at 30 November 2025		172,665	273,759	446,424	156,044	214,978	371,022

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

SCOTTISH DOCUMENTARY INSTITUTE

BALANCE SHEET

AS AT 30 NOVEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		1,738		3,629
Current assets					
Debtors	14	373,777		110,840	
Cash at bank and in hand		100,438		279,360	
		474,215		390,200	
Creditors: amounts falling due within one year	15	(29,529)		(22,807)	
Net current assets			444,686		367,393
Total assets less current liabilities			446,424		371,022
Income funds					
Restricted funds	17	273,759		214,978	
Unrestricted funds - general		172,665		156,044	
			446,424		371,022

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

The financial statements were approved by the Trustees on 28 June 2026



D Christie
Trustee

Company registration number SC481435

SCOTTISH DOCUMENTARY INSTITUTE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 NOVEMBER 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	21		(181,545)		(295)
Investing activities					
Investment income received		2,623		2,374	
Net cash generated from investing activities			2,623		2,374
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(178,922)		2,079
Cash and cash equivalents at beginning of year			279,360		277,281
Cash and cash equivalents at end of year			100,438		279,360

SCOTTISH DOCUMENTARY INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2025

1 Accounting policies

Charity information

Scottish Documentary Institute is a private company limited by guarantee incorporated in Scotland. The registered office is Flat 6, 3 Starbank Road, Edinburgh, EH5 3BN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, 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 in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements. The trustees have considered a period of 12 months from the date of approval of 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 or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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.

Cash donations are recognised on receipt. Other 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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SCOTTISH DOCUMENTARY INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Irrecoverable VAT is charged as an expense against the activity for which the expenses arises.

1.6 Intangible fixed assets

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation 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:

Website costs	20% Straight Line
---------------	-------------------

1.7 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. The cost of additions less than £500 are not capitalised.

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:

IT Equipment	20% Straight Line
--------------	-------------------

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.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible 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).

1.9 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.

SCOTTISH DOCUMENTARY INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

1 Accounting policies

(Continued)

1.10 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.

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.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

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

SCOTTISH DOCUMENTARY INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

2 Donations and legacies

	Restricted funds	Restricted funds
	2025	2024
	£	£
Donated goods and services	24,650	27,700

Donated goods and services

Included in donations are the following donations of services/goods received in the year:

	Total 2025	Total
	£	£
SDI Productions (in-kind)	1,500	12,000
University of Edinburgh (in-kind)	-	-
Film Hub Scotland - Filmhouse (in kind)	2,500	-
Film Hub Scotland - Programme Advisors/Partners (in kind)	1,200	-
Film Hub Scotland - Evaluation Consultant (in kind)	2,500	-
SDI Productions - BTG Equipment Rental (in kind)	2,000	-
Delegations Festivals & accreditation discount (in kind)	1,250	1,250
Delegations Subsistence/Travel expenses (in kind)	13,700	14,450
	24,650	27,700

SCOTTISH DOCUMENTARY INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

3 Charitable activities

	2025 £	2024 £
Sale of goods	21,067	6,270
Performance related grants	541,753	490,600
	562,820	496,870
Analysis by fund		
Unrestricted funds - general	91,959	81,270
Restricted funds	470,861	415,600
	562,820	496,870
Performance related grants		
Creative Scotland	404,900	342,399
British Council	37,498	69,748
Northern Ireland Screen	-	2,850
Film Hub Scotland	15,215	-
ScreenSkills	6,140	-
Something Old, Something New	-	603
People's Postcode Lottery/Postcode Culture Trust	75,000	75,000
Hugh Fraser Foundation	3,000	-
	541,753	490,600

4 Income from investments

	2025 £	2024 £
Bank interest receivable	1,774	2,033
Other interest receivable	849	341
	2,623	2,374

5 Other income

	2025 £	2024 £
Film Tax Credits	34,660	34,005
Salary recharges	2,355	5,480
	37,015	39,485

SCOTTISH DOCUMENTARY INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

6 Raising funds

	2025 £	2024 £
<u>Fundraising and publicity</u>		
Staff costs	-	18,000
	<u>-</u>	<u>18,000</u>
	<u>-</u>	<u>18,000</u>

7 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Staff costs	200,254	182,872
Project costs	312,105	350,216
	<u>512,359</u>	<u>533,088</u>
Share of support and governance costs (see note 8)		
Support	25,498	23,334
Governance	13,849	10,454
	<u>551,706</u>	<u>566,876</u>
Analysis by fund		
Unrestricted funds	50,837	56,277
Restricted funds	500,869	510,599
	<u>551,706</u>	<u>566,876</u>

8 Support costs allocated to activities

	2025 £	2024 £
Staff costs	2,378	1,179
Depreciation	1,891	2,359
Production and project overheads	11,726	9,707
Travel and subsistence	365	-
Premises costs	2,084	5,351
Running costs	5,646	2,333
Accountancy and professional fees	2,190	1,342
Advertising, marketing and campaign costs	1,281	2,010
Finance costs and bad debts	127	370
Governance costs	11,659	9,137
	<u>39,347</u>	<u>33,788</u>

SCOTTISH DOCUMENTARY INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

8 Support costs allocated to activities

(Continued)

	2025 £	2024 £
Governance costs comprise:		
Audit fees	8,504	7,770
Accountancy	1,484	1,367
Meeting costs	1,671	-
	<u>11,659</u>	<u>9,137</u>

9 Trustees

One trustee (or any persons connected with them) received reimbursement of expenses from the charity during the year totalling £123 (2024 £nil).

During the year the charity used the services of the following trustees as follows:

Noe Mendelle £80 Production costs (2024 £15,327) Consultancy fees £3,500 (2024 £nil).

The services were under normal business terms.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	<u>6</u>	<u>6</u>
Employment costs	2025 £	2024 £
Wages and salaries	183,341	182,599
Social security costs	11,228	12,478
Other pension costs	5,193	5,303
	<u>199,762</u>	<u>200,380</u>

The total remuneration received by key management personnel was £60,847 (2024 : £55,554). The Trustees and the manager of Docscene are considered to be key management.

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

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

SCOTTISH DOCUMENTARY INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

12 Intangible fixed assets

Website costs
£

Cost

At 1 December 2024 and 30 November 2025

9,000

Amortisation and impairment

At 1 December 2024 and 30 November 2025

9,000

Carrying amount

At 30 November 2025

-

At 30 November 2024

-

13 Tangible fixed assets

IT Equipment
£

Cost

At 1 December 2024

15,425

At 30 November 2025

15,425

Depreciation and impairment

At 1 December 2024

11,796

Depreciation charged in the year

1,891

At 30 November 2025

13,687

Carrying amount

At 30 November 2025

1,738

At 30 November 2024

3,629

14 Debtors

Amounts falling due within one year:

2025
£

2024
£

Trade debtors

2,187

554

Other debtors

68,666

67,078

Prepayments and accrued income

302,924

43,208

373,777

110,840

SCOTTISH DOCUMENTARY INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	4,623	4,595
Trade creditors	939	-
Other creditors	1,076	1,106
Accruals and deferred income	22,891	17,106
	<u>29,529</u>	<u>22,807</u>

16 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>5,193</u>	<u>5,303</u>

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.

SCOTTISH DOCUMENTARY INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

17 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 1 December 2024	Incoming resources	Resources expended	Transfers	Balance at 30 November 2025
	£	£	£	£	£
Creative Scotland - Docscene 16	-	266,407	(83,114)	-	183,293
British Council: Stories	6,906	-	(6,207)	-	699
Diversity in Doc	5,042	-	-	(5,042)	-
Creative Scotland - Docscene 14	-	500	(6,598)	6,098	-
Write Now Fund	2,485	-	(13,757)	11,272	-
Creative Scotland - Docscene 15	170,516	84,052	(306,317)	51,749	-
British Council - Stories - Hangzhou	120	-	(120)	-	-
British Council - UK/Poland Season of Culture	9,985	5,000	(15,047)	62	-
British Council - International Collaboration Grant -ICG - Kosovo	19,924	21,748	(41,672)	-	-
Doscene Expanded	-	75,000	-	-	75,000
British Council - Touring Programme	-	2,500	(2,500)	-	-
British Council - Stories She Told (Pakistan)	-	5,500	-	-	5,500
British Council - Women on Record (Turkey)	-	2,750	-	-	2,750
Hugh Fraser - Bridging the Gap 2024-25	-	3,000	(2,500)	-	500
Film Hub Scotland - Doc Screen	-	15,552	(16,613)	-	(1,061)
Film Hub Scotland - New Producer Scheme	-	7,362	(6,424)	-	938
ScreenSkills - DOC Sessions	-	6,140	-	-	6,140
	214,978	495,511	(500,869)	64,139	273,759

SCOTTISH DOCUMENTARY INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

17 Restricted funds

(Continued)

	Movement in funds				
	Balance at 1 December 2023	Incoming resources	Resources expended	Transfers	Balance at 30 November 2024
	£	£	£	£	£
Creative Scotland - Docscene 16	-	-	-	-	-
Docscene 13	8,331	-	8,331	-	-
New Voices	3,000	-	-	(3,000)	-
British Council: Stories	6,486	34,000	33,580	-	6,906
Diversity in Doc	5,942	-	900	-	5,042
Strategy Development	(1,728)	1,728	-	-	-
Creative Scotland - Docscene 14	144,252	86,461	317,074	86,361	-
JTH Charitable Trust	77	-	105	28	-
Write Now Fund	16,400	-	13,915	-	2,485
Eurodoc	26,250	8,750	35,000	-	-
Creative Scotland - Docscene 15	-	261,312	90,797	-	170,516
Nordisk	-	15,300	15,300	-	-
British Council - Stories - Myanmar	3,378	-	3,378	-	-
British Council - Stories - Hangzhou	4,500	4,000	8,380	-	120
British Council - UK/Poland Season of Culture	-	10,000	15	-	9,985
British Council - International Collaboration Grant -ICG - Kosovo	-	21,749	1,825	-	19,924
	216,888	(443,300)	(528,599)	(83,389)	214,978

SCOTTISH DOCUMENTARY INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

17 Restricted funds

(Continued)

Creative Scotland/Screen Scotland - Docscene 16 - Funded by Creative Scotland and Northern Ireland Screen, Docscene 16 supports the development of documentary talent, ideas, and projects through a structured programme of training and mentoring. The funding enables SDI to retain and nurture documentary talent in Scotland, promote diversity and inclusion across the sector, and strengthen Scotland's reputation as an internationally recognised centre for creative documentary production, delivering long-term cultural and economic benefit.

British Council - Stories - Stories is an intensive residential filmmaking laboratory supported by the British Council. The programme provides emerging filmmakers with creative and practical tools to explore themes of identity, nationality, and culture through documentary film, supporting skills development, international collaboration, and the creation of work that contributes to cross-cultural understanding.

Diversity in Doc - a campaign seeking to improve diversity in documentary production.

Creative Scotland/Screen Scotland - Docscene 13,14 and 15 Funded by Creative Scotland and Northern Ireland Screen. This project aims to: Develop documentary talent, ideas, and projects through training and mentoring initiatives, retain talent in Scotland while fostering diversity and promote Scotland as an international creative documentary hub.

Write Now - funded by People's Postcode Trust to provide early stage development funding with the aim to support independent Scotland-based directors in the early stages of developing their first or second documentary.

British Council - Hangzhou Stories - A collaboration with CNEX, a 4-month documentary lab for 10 new filmmakers to learn key techniques of creative documentary storytelling and work together to produce 10-minute documentaries for audiences around the world. The project's legacy will be a special one, linking Chinese filmmakers with international audiences through SDI's international initiatives and the opportunities offered by CNEX

British Council - UK/Poland Season of Culture (Poland Stage 2) Scotland and Poland share strong cultural ties, but independent documentary collaborations remain underdeveloped. This initiative seeks to: Build long-term partnerships focused on co-production; Facilitate exchange between Polish Docs and SDI, both renowned for industry events like Krakow Film Festival Industry Days and Edinburgh Pitch; Support a documentary producer from each country in attending these events to foster cross-border collaboration.

British Council - International Collaboration Grant (ICG) – Kosovo A collaboration between SDI and DokuFest, this residency in Kosovo aims to: Foster collaboration between Scottish and Kosovan filmmakers; Provide cultural activities, workshops, and filmmaking sessions; Engage SDI's *Bridging the Gap* alumni and DokuFest's *Future is Here* alumni to co-produce short documentaries; Address themes of reimagining cooperation in a polarized world, demonstrating cinema's power to bridge cultural divides.

Docscene Expanded

Docscene Expanded funding supports the development of ambitious Scotland-based documentary projects by enhancing the quality and scope of short and feature-length work. The programme diversifies professional development opportunities for emerging filmmakers and enables SDI to assess the career impact for participants alongside the cultural impact of Scotland-made documentaries on audiences.

British Council – Touring Programme

This funding supports a partnership between the British Council and SDI to tour short-form international documentaries produced through SDI's Stories programme and related initiatives. The programme enables cultural screenings through the British Council's global network, increasing international visibility for participating filmmakers while fostering cultural exchange and public engagement with global perspectives through documentary film.

SCOTTISH DOCUMENTARY INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

17 Restricted funds

(Continued)

British Council - Stories She Told (Pakistan)

This funding supports a collaboration between SDI and Patakha Pictures (funded by the British Council) to deliver a documentary mentorship and technical skills programme for filmmakers in Pakistan. The programme builds local capacity by supporting participants in developing and producing short documentaries of up to 10 minutes, thereby contributing to skills development, creative expression, and professional progression.

Women on Record (Turkey)

Women on Record is a year-long international capacity-building programme for emerging women documentary filmmakers in Turkey, co-led by Anadolu Kültür and SDI. The funding supports mentorship, skills development, visibility, and international collaboration, responding to political and economic constraints and strengthening opportunities for women filmmakers to sustain their practice and reach wider audiences.

Hugh Fraser – Bridging the Gap 2024–25

This funding supports accessibility and inclusion within the Bridging the Gap 2024–25 programme by enabling an emerging Deaf filmmaker to fully participate in the production of a commissioned short documentary. The funding provides essential accessibility tools and support, including BSL interpretation during production, ensuring effective communication between Deaf and hearing team members.

The funding also supports the creation of a short behind-the-scenes film for use in an impact campaign. This activity raises awareness of barriers faced by the D/deaf community in the film and television sector and shares practical guidance on inclusive and accessible production, contributing to wider sector learning and best practice.

Film Hub Scotland – Doc Screen

This funding supports the launch of a dedicated documentary cinema in Scotland, delivered in partnership with Filmhouse. Doc Screen provides a permanent home for independent documentary exhibition, celebrating diverse voices and approaches in international and UK productions and offering the public opportunities to engage with complex social, cultural, and global issues through film. The fund ended with a deficit of £1,061 due to timing of the grant receipt.

Film Hub Scotland – New Producer Scheme

Film Hub Scotland's New Producer Scheme is a paid, four-month training programme designed to strengthen the Scottish film exhibition sector by supporting early-career professionals. The funding removes barriers to entry for individuals from underrepresented backgrounds and provides practical experience in curating, marketing, and delivering film screenings, supporting workforce development and sector sustainability.

ScreenSkills – DOC Sessions

This funding supports DOC Sessions, a professional development programme for mid-career independent feature documentary producers. The programme provides opportunities for peer learning, knowledge exchange, and industry insight, supporting career sustainability and helping participants contribute to the future resilience and diversity of the UK feature documentary sector.

New Voices - a mentoring, career coaching and industry awareness project for female and non-binary emerging documentary talent in Scotland.

British Council - Stories

An intensive residential filmmaking laboratory supported by the British Council.

This initiative empowers emerging filmmakers with the creative and practical tools needed to explore identity and nationality through film.

Strategy Development - funding to consider the organisation's strategy going forward, the deficit is due to the final funding to be received once the final report is submitted.

JTH Charitable - Networking and training workshops in central Glasgow.

SCOTTISH DOCUMENTARY INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

17 Restricted funds

(Continued)

EURODOC - An international lab for independent documentary producers, hosted in Scotland for 10 to 12 producers being selected to take part.

Creative Scotland/Screen Scotland - Nordisk Panorama

A delegation of 10 invited producers from different Scottish production companies will observe the Nordisk Panorama Forum in Malmö, Sweden (19-24 September 2024).

Key activities include: Attending Producers Meet Producers, a networking event where Scottish producers present themselves to Nordic producers; Outlining their production landscape to establish new networks; Finding potential co-production partners to access international funding.

British Council - Stories

An intensive residential filmmaking laboratory supported by the British Council.

This initiative empowers emerging filmmakers with the creative and practical tools needed to explore identity and nationality through film.

Myanmar Stories (Myanmar Stage 2) - A continuation of Rainbow Stories, this program aims to: Advance participants' documentary skills; Expand their knowledge of the international documentary industry; Enable them to work with co-producers and develop project pitches for funding.

Myanmar Stories (Myanmar Stage 3)

Rainbow Stories 2 is a 12-week film training program for 10 emerging LGBTQIA+ filmmakers in Myanmar. The program will support the production of five documentary films.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 December 2024 £	Incoming resources £	Resources expended £	Transfers £	At 30 November 2025 £
General funds	156,044	131,597	(50,837)	(64,139)	172,665
Previous year:	At 1 December 2023 £	Incoming resources £	Resources expended £	Transfers £	At 30 November 2024 £
General funds	172,581	123,129	(56,277)	(83,389)	156,044

SCOTTISH DOCUMENTARY INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 30 November 2025:			
Tangible assets	1,738	-	1,738
Current assets/(liabilities)	170,927	273,759	444,686
	<u>172,665</u>	<u>273,759</u>	<u>446,424</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 November 2024:			
Tangible assets	3,629	-	3,629
Current assets/(liabilities)	152,415	214,978	367,393
	<u>156,044</u>	<u>214,978</u>	<u>371,022</u>

20 Related party transactions

During the year the charitable company invoiced costs of £2,355 (2024: £5,480) to SDI Productions, a company with Noe Mendelle as a director. SDI Productions invoiced £81 (2024: £108) of costs to the charitable company in the year. The balance due/from SDI Production at 30 November 2025 is £nil (2024: £nil).

During the year the charitable company also received £1,500 (2024 : £12,000) of donations in kind of equipment and services from SDI Productions Limited.

21 Cash absorbed by operations	2025 £	2024 £
Surplus/(deficit) for the year	75,402	(18,447)
Adjustments for:		
Investment income recognised in statement of financial activities	(2,623)	(2,374)
Depreciation and impairment of tangible fixed assets	1,891	2,359
Movements in working capital:		
(Increase)/decrease in debtors	(262,937)	16,534
Increase in creditors	6,722	1,633
Cash absorbed by operations	(181,545)	(295)

SCOTTISH DOCUMENTARY INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 30 NOVEMBER 2025*

22 Analysis of changes in net funds

The charity had no material debt during the year.