

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	1	2023	To	31	12	2023

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

West Side Cinema
SC046126

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1			
2			
3			
4			
5			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document	Scottish Charitable Organisation (SCIO) constitution
Trustee recruitment and appointment	Appointment, reappointment and election procedures are undertaken as per 53-57 of West Side Cinema's SCIO constitution: in summary, Trustees are reappointed or elected at the AGM.

Objectives and activities

Charitable purposes	<p>From our constitution, using numbering found therein:</p> <p>3 The organisation's purposes are:</p> <p>3.1 To advance the education of the public in the knowledge, understanding and appreciation of the arts, specifically the medium of film and allied visual techniques.</p> <p>3.2 To enable and encourage access, via multiple means, including screenings, workshops and talks, to a broad range of film experience within Orkney and to promote understanding and creative discourse in relation to film.</p> <p>And in furtherance thereof:</p> <p>To select a wide range of contemporary and classic films, of all genres, for public exhibition in Orkney. Screenings will mainly be in Stromness, but collaboration and partnership working will see screening in other venues and areas of Orkney.</p>
Summary of the main activities in relation to these objects	<p>Regular film screenings in Stromness throughout the year together with events (including screenings, workshops and talks) and support to other arts and science festivals in Orkney, in collaboration and partnership with community organisations, local businesses and film institutions off island. WSC aims to promote a broad range of film experience within Orkney; and promote understanding and creative discourse, encouraging community development through engagement with film.</p>

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Achievements and performance

Summary of the main achievements of the charity during the financial period

For the third year we had interruptions at the Town Hall with a new heating installation, meaning the venue was closed from October (and through to March 2024). Still, audience numbers were feeling better. We installed a new projector thanks to funding from Creative Scotland, which is a much better image with less heat emissions and lower running costs.

2023 Attendances – 981 @ 15 screenings - Average 65/screening

FILM	ATT £5	ATT £3	STAFF	TOTAL ATT
MOONAGE DAYDREAM	104	5	7	116
BEAUTIFUL THINGS	63	11	6	80
TWO OF US	57	5	6	69
HIT THE ROAD	77	9	5	93
BOILING POINT	48	3	4	56
AFTERSUN	52	5	5	63
TRIANGLE OF SADNESS	74	7	6	88
NEPTUNE FROST	12	1	6	19
NEVER GONNA SNOW AGAIN	54	6	5	65
SMILE AND WAVE	75	7	6	100
EO	32	2	5	39
ALL THAT BREATHES	42	4	3	50
MATINEE	51	4	5	60
CLOSE	38	2	4	44
ALL LIGHT, EVERYWHERE	31	2	5	39

AUDIENCE SCORE (ping-pong-ometer)

SMILE AND WAVE	4.8
MATINEE	4.5
TWO OF US	4.5
CLOSE	4.4
ALL THAT BREATHES	4.3
TRIANGLE OF SADNESS	4.0
AFTERSUN	4.0
BOILING POINT	3.9
MOONAGE DAYDREAM	3.9
NEPTUNE FROST	3.8
HIT THE ROAD	3.8
NEVER GONNA SNOW AGAIN	3.6
BEAUTIFUL THINGS	3.1
ALL LIGHT, EVERYWHERE	2.9
EO	2.7

Special Events 'Smile & Wave' was our biggest event of the year. We received support from OIC Culture Fund to bring filmmaker [REDACTED] from Lofoten, Norway to WSC with her film. [REDACTED] spent a week in Orkney, gave an after-screening Q & A and was guest of honour at the Norwegian Constitution Day giving a speech outside St Magnus Cathedral and at the dinner reception. The film was also part of Orkney Nature Festival

We were once again part of Orkney International Science Festival although the audience numbers for 'All Light, everywhere' were very low, perhaps food for thought for the type of film we show.

We ran the film 'Matinee' and donated all takings and raffle to Shopping Week.

Financial review

Brief statement of the charity's policy on reserves

The Trustees believe that carrying a healthy balance is necessary to ensure continual film showings for at least 6 months. In addition, from time to time, unusual expenses occur e.g. for travel, festival events or equipment needs. The Trustees believe that a holding of £3000 is necessary to meet such unexpected events. Our current balance is above that. Excess reserves will be spent on film activities within Orkney to promote the purposes of the charity, and upgrading equipment.

Details of any deficit

N/A

Donated facilities and services (if any)

Trustees and occasional audience members volunteer their skills, time and energy to manage, maintain and support West Side Cinema. Trustees work as a team to select films, manage showings and associated events. With the help of our Chair who has specialist film skills – which makes the cinema possible – trustees share responsibility for film selection, event management and projection, license management, finances and publicity.

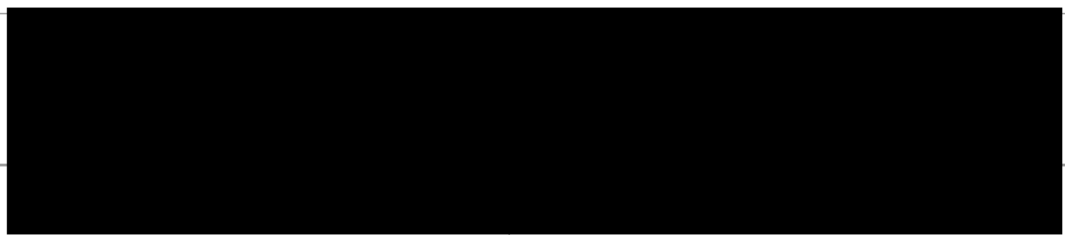
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Other optional information

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Chair	Treasurer
Date	16.6.24	16.6.24

West Side Cinema

Financial Statements

For the Year Ended 31 December 2023

**West Side Cinema
Contents of the Financial Statements
for the Year Ended 31 December 2023**

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**West Side Cinema
General Information
for the Year Ended 31 December 2023**

COMMITTEE



ADDRESS:



ACCOUNTANT:

Gray Associates
Chartered Accountants
Ridgeways
Stromness
Orkney
KW16 3DS

BANKERS:

Bank of Scotland

**West Side Cinema
Members Report
for the Year Ended 31 December 2023**

The members submit their report and financial statements for the year ended 31 December 2023.

Members' Responsibility

Members are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the organisation and of the profit or loss of the organisation for that period. In preparing the financial statements the members are required to:

- a. Select suitable accounting policies and apply them consistently;
- b. Make judgements and estimates that are reasonable and prudent, and
- c. Prepare financial statements on the going concern basis unless it is appropriate to presume that the organisation will continue to operate.

The members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation.

They are also responsible for safeguarding the assets of the organisation and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.


**West Side Cinema
Chartered Accountant's Report
for the Year Ended 31 December 2023**

In accordance with our terms of engagement we have prepared the financial statements of West Side Cinema on pages 6 to 8 from the accounting records and information and explanations you have given us.

This report is made solely to you, in accordance with the terms of our engagement. Our work has been undertaken solely to enable us to prepare for your approval the financial statements of the business and state those matters that we have agreed to state to you in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law we do not accept or assume any responsibility to anyone other than you, for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of financial statements which are detailed at: <http://www.icas.org.uk/accountspreparationguidance>.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



Gray Associates
Chartered Accountants
Ridgeways
Stromness
Orkney
KW16 3DS

Date: 28th May 2024

**West Side Cinema
Trading & Profit & Loss Account
for the Year Ended 31 December 2023**

	2023 £	2022 £
Income	4,888	2,286
Direct costs	<u>2,122</u>	<u>824</u>
Gross Profit	2,766	1,462
Other income		
Grants receivable	4,556	-
Donations	<u>-</u>	<u>-</u>
	<u>4,556</u>	<u>-</u>
Administrative expenses	7,322	1,462
Subscriptions	70	65
Professional fees	316	426
Equipment	5,110	300
Rent	1,393	442
Insurance	176	176
Other charges	<u>993</u>	<u>197</u>
	<u>8,058</u>	<u>1,606</u>
Surplus/(deficit)	<u>(736)</u>	<u>(144)</u>
General Account		
Surplus/(deficit) transferred from Trading & Profit & Loss Account	(736)	(144)
Bank interest received	-	-
Surplus/(deficit) for year transferred to/(from) reserves	<u>(736)</u>	<u>(144)</u>

**West Side Cinema
Balance Sheet
As at 31 December 2023**

	2023 £	2022 £
FIXED ASSETS:		
Freehold property	-	-
Furniture & equipment	-	-
	<u>-</u>	<u>-</u>
CURRENT ASSETS:		
Bank current account	10,973	11,709
Cash on hand	-	-
	<u>10,973</u>	<u>11,709</u>
CURRENT LIABILITIES:		
Accruals	-	-
Other creditors	-	-
	<u>-</u>	<u>-</u>
NET CURRENT ASSETS/(LIABILITIES)	10,973	11,709
	<u>10,973</u>	<u>11,709</u>
RESERVES		
Revenue Reserve brought forward	11,709	11,853
Surplus for year	(736)	(144)
	<u>10,973</u>	<u>11,709</u>

Client Approval Certificate

We approve the financial statements and confirm that we have made available all the information and explanations necessary for the production of these financial statements.

Chair

Treasurer

Receipts and payments accounts

For the period
from

01

01

2023

to

31

12

2023

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations					-	2,286
Legacies					-	
Grants	4,556				4,556	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	4,888				4,888	
A1 Sub total	9,444	-	-	-	9,444	2,286
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	9,444	-	-	-	9,444	2,286
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,870				4,870	2,004
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	316				316	426
Legal costs					-	
Other					-	
A3 Sub total	5,186	-	-	-	5,186	2,430
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	4,994				4,994	
Purchase of investments					-	
A4 Sub total	4,994	-	-	-	4,994	-
Total payments	10,180	-	-	-	10,180	2,430
Net receipts / (payments)	(736)	-	-	-	(736)	(144)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(736)	-	-	-	(736)	(144)

Details

Fund to which asset belongs

Market valuation

Last year

[illegible]Fund to which asset belongsCost (if available)

Current value (If

I need your

Fund to which liability relatesAmount dueLast year

Fund to which liability relatesAmount due

Last year

Signature

Print Name _____

Date of approval

17.6.24

APPENDIX 3



		Independent examiner's report on the accounts v2						
Report to the trustees/members of		West Side Cinema						
Registered charity number		SC046126						
On the accounts of the charity for the period		Period start date				Period end date		
		Day 01	Month 01	Year 2023	to	Day 31	Month 12	Year 2023
Set out on pages		(remember to include the page numbers of additional sheets)						
Respective responsibilities of trustees and examiner		The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.						
Basis of independent examiner's statement		My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.						
Independent examiner's statement		In the course of my examination, no matter has come to my attention						
		<ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:						Date:	17/06/2024	
Name:								
Relevant professional qualification(s) or body (if any):		Institute of Chartered Accountants of Scotland						
Address:								

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

N/A