

OPEN BOOK

(A Scottish Charitable Incorporated Organisation "SCIO")

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2026

Charity No. SC043827

Akkounted Limited
Chartered Accountants
47 Fergusson Road
Dunfermline
Fife
KY11 8NA

OPEN BOOK
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2026

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OPEN BOOK
ANNUAL REPORT OF THE TRUSTEES
For the year ended 31 March 2026

The Trustees present their report along with the financial statements for the SCIO for the year ended 31 March 2026. The financial statements have been prepared in accordance with the accounting policies set out on page 12 and comply with the SCIO's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the 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 2015).

OBJECTIVES

The purpose of the charity is as set out in Object 4 of the Constitution, in particular the advancement of citizenship or community development, the advancement of the arts, heritage, culture or science, the provision of recreational facilities, or the organization of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended and the promotion of equality and diversity.

Open Book was granted Multiyear funding from Creative Scotland for the period from 1 April 2025 to 31 March 2028. The total award of £269,294 is set against three years of planned activity, the first of which is described below for the period between 1 April 2025 - 31 March 2026.

ACTIVITIES AND ACHIEVEMENTS IN RELATION TO THESE OBJECTIVES

Open Book delivered 931 shared reading and shared reading with creative writing sessions over this financial year, with 70 groups meeting online and in person. These sessions took place online and across Scotland: in Shetland, Ullapool, Aberdeen, Stranraer, Eyemouth and many of the places in between. Some sessions target specific communities, such as those living with chronic illness and spinal injuries, people of colour, those with neurodivergence and LGBTQIA+ participants, among others.

Through the delivery of in person and digital sessions, the Unbound programme and festival attendance, the charity achieved its objectives by connecting participants through shared reading and shared reading with creative writing. Participant evaluation reports that 90% of respondents said they feel more positive after taking part in an Open Book session, 95% said they feel more connected to people, and 89% said they feel better about themselves.

Current Open Book groups are as follows: -

Public Groups

National Library of Scotland, Edinburgh
Royal Botanic Gardens, Edinburgh
Dunbar Library
Morningside Library, Edinburgh
Corstorphine Library, Edinburgh
Millennium Centre, Stranraer
Galashiels Library
Eyemouth Community Centre
Blackness Library, Dundee
Glasgow Women's Library
National Portrait Gallery, Edinburgh
Arbroath Library
A K Bell Library
Inverurie Community Centre
Cupar Library
Polmont Community Hub, Polmont
Inverness Library
Paisley Central Library
Portobello Library, Edinburgh
Images & Words (online)

Public Groups (cont'd)

Off the Beaten Track Groups x2 (online)
Open Groups x3 (online)
Well Versed Poetry Groups x2 (online)

Community Groups

Grassmarket Community Project, Edinburgh
Eric Liddell Centre, Edinburgh
Spinal Injuries (online)
Social Bite, Glasgow
Letham, Perth
LGBT Health and Wellbeing, Edinburgh
Bethany Christian Trust, Edinburgh
Chronic Illness (online)
Next Chapters (60+) (online)
Neurodivergent (online)
Category Is Books, Glasgow
Southside Community Centre, Edinburgh
Our Community Kitchen, Haddington
The Annexe, Glasgow
The Larick Centre, Tayport

OPEN BOOK
ANNUAL REPORT OF THE TRUSTEES (continued)
For the year ended 31 March 2026

Other Languages

Scots language x2 (online)
Gaelic language x2 (online)
Arabic language x1 (online)
Texts in Translation, Milk Café

Multicultural Groups

Aberdeen Library (ESOL group)
Maryhill Integration Network, Glasgow
POC - Person of Colour (online)
Shakti Women's Aid, Edinburgh
The Welcoming, Edinburgh

Prisons

HMP Barlinnie
HMP Dumfries
HMP Glenochil
HMP Greenock
HMP Low Moss
HMP & YOI Polmont

Islands & Villages Groups

Shetland (online)
Kirkwall Library, Orkney
Coigach Community Centre
Breadalbane Community Library, Aberfeldy
Brora Learning Zone
Ullapool Library
Portree Library, Skye

These locations, when taken with online sessions, equate to approximately 70 groups. While the main focus of Open Book remains on in-person groups, maintaining an online programme provides access to a much wider geographical reach than previously possible, including participants from outside the UK. Many people who would have been unable to attend an in-person group (particularly those living with disability or illness) are now able to access groups and Open Book has brought a specific focus to establishing / supporting groups for populations with particular access needs (e.g neurodivergent participants, those with chronic illness, those with spinal injuries etc). Widening access continues to be a value central to Open Book's ethos.

We have continued to produce the Unbound weekly newsletter containing session listings and (on a monthly basis) materials that can be used in online sessions, including new writing from writers submitting their work for consideration in response to a call out. The monthly materials newsletter also contains a podcast by founders Marjorie Lotfi and Claire Urquhart (podcast listens average around 100 per month). The 302nd issue of the newsletter was circulated to a subscriber list of **914 people on 31st March 2026** and continues to grow.

The Prison Programme continued with regular sessions running in HMP Dumfries, HMP Low Moss, HMP Barlinnie and HMP Glenochil, HMP Greenock and HMPYOI Polmont. HMP Low Moss and HMP Barlinnie delivered fewer sessions than planned in this year, but Open Book expects the delivery to be corrected in the coming two years of the Multiyear Programme. Edinburgh International Book Festival co-ordinated with Open Book Lead Readers to run a programme of events bringing authors into three prisons in August 2025.

In addition to these regular groups, a new Growth Pilot Programme was run in autumn 2025/ spring 2026, with three groups (Dingwall Library, Penpont Community Cafe and Vennel Gardens, Irvine) with two of these groups to be carried through to the remainder of the multi-year programme.

In person festival attendance also continued strongly with Open Book groups attending events at a number of festivals, including St Magnus Festival, Edinburgh International Book Festival, Nairn Book Festival, Open the Door Festival, Aye Write, Push the Boat Out, WayWord Festival, Further From Festival and StAnza. Groups unable to attend a local festival in person were invited to attend events online with follow-up conversations hosted by Lead Readers. In addition to author visits that happened as part of the prison programme, a total of 296 participants from 46 Open Book groups attended festivals and author events.

OPEN BOOK
ANNUAL REPORT OF THE TRUSTEES (continued)
For the year ended 31 March 2026

Open Book continued to partner with Scottish Book Trust in connection with delivery of their community engagement programme for Book Week Scotland and delivered an Open Mic event as part of the Push The Boat Out programme, and a launch of the Open Book pamphlet at the StAnza. Five shared reading sessions and two workshops were also delivered as part of their programme at the Edinburgh International Book Festival, as well as an Open Mic reading with some of our participants as part of their community events.

Open Book Lead Readers were supported throughout the year with regular contact through SLACK, email and Zoom/phone calls, training and review sessions. Open Book also held an in person conference in November 2025 where all Lead Readers were invited (and funded Lead Readers were paid to attend a number of sessions curated with their input). 42 Lead Readers attended the conference in person and online.

FUNDING OF ACTIVITY

During the year the charity received funding to facilitate over 70 sessions a month in around 51 locations plus online sessions. Growth has been achieved this year predominantly through the addition of volunteer-led shared reading groups, two new creative writing groups funded in part by other organisations and our Growth Pilot Programme.

Multi Year funding of £83,252 was awarded by Creative Scotland to run the first year of Open Book's three-year Multi Year Programme taking place between 2025-2028. The full three year funding total is £269,294 with a commitment to £93,021 in MY2 and MY3. Funding for the Open Book Prison Project was in part from the remaining Bank of Scotland Reach Foundation grant (£11,490) .

Baillie Gifford continued to support Open Book in terms of a 3 year grant award of £25,000 pa, (year 3 instalment was paid in Feb 2026) .

Scottish Book Trust also awarded Open Book a grant of £1,800 to run its Story Campaign in April 2025, with an additional £1,000 for delivery of sessions in Book Week Scotland (Nov 2025) .

Bòrd na Gàidhlig awarded Open Book £3,055 (£1,725 carried over plus £1,330 awarded as part of a larger grant against activity in this period) to support its Gaelic programme of shared reading and creative writing sessions during this period. Delivery of the Gaelic programme has been a success with increased engagement in both the creative writing and shared reading sessions.

Push the Boat Out Festival awarded Open Book £820 to prepare and deliver an Open Mic performance as part of the festival in November 2025.

OPEN BOOK
ANNUAL REPORT OF THE TRUSTEES (continued)
For the year ended 31 March 2026

Additional Activities

Open Book also delivered 21 training and learning sessions for Lead Readers during the year, both to volunteers and paid facilitators. This included training for new Lead Readers and training for our existing cohort for the new Multi Year Programme, including the Lead Reader conference which took place in-person in November 2025 at the Storytelling Centre. Consultant facilitators and volunteers were also offered a one-to-one review as part of the year 1 of the Multi Year Programme. As at the end of March 2025, Open Book has a cohort of approximately 63 trained Lead Reader facilitators.

Scottish Book Trust awarded funding for 16 Live Literature sessions between 1 April 2025 and 31 March 2026. The sessions were delivered at Category Is Books, Inverurie Library and Bethany Christian Trust.

In March 2026, Open Book celebrated the launch of its latest pamphlet of group work at StAnza. An in-person and online event showcased Open Book participants reading their own and their group's contributions.

Open Book delivered a series of four workshops for the public in November 2025 as part of Book Week Scotland on the theme of friendship.

In each of June and November 2025, the Dundee Book Festival and Push the Boat Out Festival (respectively) provided an opportunity for Open Book participants to perform at an event showcasing their own and their group's writing during the year.

Structural Change and Growth

In addition to her existing role, our Office Administrator took on the role of Reach Officer during this period, with an increase in weekly hours and under the new title of Office Manager. The Prison Programme Coordinator role has similarly been subsumed into overall office capacity.

In addition, succession planning has been undertaken over this period, with Co-Founder Marjorie Lotfi planning to step down as Director (but remain as a Trustee) early in the next financial year. After an open recruitment, Open Book's Associate Director (previously Operations Manager) Jess Orr was appointed as new Co-Director with Claire Urquhart beginning 1 May 2026, and recruitment for a new Operations Manager completed by 1 April 2026.

Now part of the Multi Year Funded organisations in Scotland, almost all of Open Book's funding for the next three years of activity is secured. Due to the shape of the Multiyear Programme, Open Book doesn't plan for growth in the coming two years apart from the measured growth outlined in the Growth Pilot Programme (creative writing) and the addition of, on average, three new volunteer-led shared reading groups per year.

OPEN BOOK
ANNUAL REPORT OF THE TRUSTEES (continued)
For the year ended 31 March 2026

FINANCIAL REVIEW

The charity generated total income of £214,063 (2025: £381,122) and recorded expenditure of £262,235 (2025: £217,240). There was net expenditure of £5,529 (2025: net income of £277,564) on unrestricted funds and net expenditure of £42,643 (2025: £113,682) on restricted funds, before transfers.

Reserves Policy

The trustees aim to hold free reserves, being unrestricted funds, equivalent to 6 months expenditure. The trustees consider this to be appropriate to allow them to continue with the work. At the year end this aim was met with reserves representing over 6 months of unrestricted expenses, with the knowledge that further unrestricted donations will be received in April 2026 and April 2027.

Now part of the group of Multiyear Funded organisations in Scotland Open Book's funding for the next two years of activity is secured. Open Book has undertaken to commit a further £76,990 in Year 2 from unrestricted reserves to this programme with an anticipated further, similar amount to be committed to the third year of the programme.

Risk Management

The Trustees have assessed the major risks to which the SCIO is exposed, in particular those relating to the operations and finances of the SCIO and are satisfied that systems are in place to manage exposure to those risks.

FUTURE PLANS

It is acknowledged that the current funding environment is complex, multi-layered, competitive, and Open Book continues to seek funding from a variety of sources to support its programme. Existing funding and a strong reserve position will enable Open Book to deliver a programme of a similar scale in financial year 2026/27.

OPEN BOOK
ANNUAL REPORT OF THE TRUSTEES (continued)
For the year ended 31 March 2025

STRUCTURE GOVERNANCE AND MANAGEMENT

Constitution

Open Book is a Scottish Charitable Incorporated Organisation, charity number SC043827, incorporated under its constitution and recognised as a charity on 1 March 2013. The constitution was subject to amendment in October 2024 which included updating the objectives of the organisation.

Trustees, Recruitment and Appointment of New Trustees

After an open recruitment process two new trustees, Sadie McKinlay and Jenny McNeely were appointed to the Board. No Trustees resigned. Appointment and removal and in accordance with with the constitution/ Board Development Plan.

Organisational Structure

The Trustees meet regularly, to oversee the operation of the Charity and determine its strategic direction and policies. A scheme of delegation is in place whereby the day-to-day responsibility for operation and administration rests with the co-directors Claire Urquhart and Marjorie Lotfi.

OPEN BOOK
ANNUAL REPORT OF THE TRUSTEES (continued)
For the year ended 31 March 2026

INFORMATION

Charity Number

SC043827

Trustees

Marjorie Lotfi

Claire Urquhart

Peggy Hughes - Chair

Jenny McNeely - joined the Board on 10 December 2025

Sadie McKinlay - joined the Board on 10 December 2025

Key Personnel

Marjorie Lotfi

Claire Urquhart

Jess Orr

Amy Life

Registered and Principal Office

11 Tipperlinn Road

Edinburgh

EH10 5ET

Independent Examiner

Alan Couper

Akkounted Limited

47 Fergusson Road

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Fife

KY11 8NA

Bankers

Bank of Scotland

South Gyle Crescent

41 Teviot House

Edinburgh

EH12 9HP

OPEN BOOK
ANNUAL REPORT OF THE TRUSTEES (continued)
For the year ended 31 March 2026

RESPONSIBILITIES OF THE TRUSTEES

Charity law requires the board of trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its income and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with charity law. 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.

Approved by the Trustees on 1 June 2026 and signed on behalf of the Trustees by:



Claire Urquhart, Trustee
01 Jun 2026

OPEN BOOK
INDEPENDENT EXAMINERS REPORT
For the year ended 31 March 2026

I report on the financial statements for the year ended 31 March 2026, set out on pages 10 to 18.

Respective responsibilities of the Trustees and the Independent Examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

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



Alan Couper, CA
Akkounted Limited
47 Fergusson Road
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Fife
KY11 8NA

1 June 2026

OPEN BOOK

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2026

	Note	Unrestricted Funds £	Restricted Funds £	2026 Total £	2025 Total £
INCOME AND ENDOWMENTS FROM:					
<i>Charitable activities</i>					
Grants and donations	2	145,828	68,236	214,063	381,122
		<u>145,828</u>	<u>68,236</u>	<u>214,063</u>	<u>381,122</u>
EXPENDITURE ON:					
Raising funds	3	-	-	-	-
Charitable activities	3	151,357	110,879	262,235	217,240
		<u>151,357</u>	<u>110,879</u>	<u>262,235</u>	<u>217,240</u>
Net (expenditure) / income for the year		(5,529)	(42,643)	(48,172)	163,882
Transfer between funds		-	-	-	-
Net movement in funds in the year		(5,529)	(42,643)	(48,172)	163,882
Reconciliation of funds:					
Total funds at 31 March 2025		361,156	44,201	405,357	241,475
Total funds carried forward	10	<u>355,627</u>	<u>1,558</u>	<u>357,185</u>	<u>405,357</u>

There are no recognised gains or losses other than the results for the period as set out above.

All the activities of the charity are classed as continuing.

The notes on pages 12 to 18 form an integral part of these accounts.

OPEN BOOK
BALANCE SHEET
As at 31 March 2026

	Note	£	2026	£	2025	£
FIXED ASSETS						
Tangible assets	6			-		-
CURRENT ASSETS						
Bank			374,709			417,053
Debtors	7		-			152
			<u>374,709</u>			<u>417,204</u>
CURRENT LIABILITIES						
Amounts falling due within one year	8		(17,525)			(11,847)
Deferred Income	9		-			-
			<u></u>			<u></u>
				357,184		405,357
NET ASSETS				<u>357,184</u>		<u>405,357</u>
FUNDS						
Unrestricted - General				355,626		361,157
Unrestricted - Designated				-		-
Restricted				1,558		44,200
Total funds carried forward at 31 March 2026	10			<u>357,184</u>		<u>405,357</u>

Approved by the Board of Trustees on 1 June 2026 and signed on their behalf by:

Claire M Urquhart

Claire Urquhart, Trustee
01 Jun 2026

The notes on pages 10 to 16 form an integral part of these accounts

OPEN BOOK
NOTES TO THE ACCOUNTS
For the year ended 31 March 2026

1. ACCOUNTING POLICIES

Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value. The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

At 31 March 2026 the general fund is in surplus by £358,213 (2025: £361,157). The trustees expect the charity to be able to meet its liabilities as they fall due for a period of at least 6 months from approval of the accounts. Given this, they conclude the charity is a going concern and continue to adopt the going concern basis for preparing the accounts.

Income

All income is included in the Statement of Financial Activities when the charity has entitlement, it is probable that the resources will be received and the monetary value be measured with sufficient reliability. This figure exceeds the amount required to meet the charity's reserves policy. As part of a multi-year funding agreement entered into with Creative Scotland (1 April 2025 - 31 March 2028) Open Book has undertaken to commit £205,000 from these unrestricted funds/reserves to the delivery of this programme.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Irrecoverable VAT is charged against the category of resource expended for which it was incurred. The following specific policies are applied to particular categories of expenditure:

- Costs of raising funds comprise those costs directly associated with generating donations and fundraising income.

Charitable activity expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including governance costs. Indirect expenditure is allocated between activities based on staff time.

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Tangible Fixed Assets

Assets are initially recorded at cost and only assets over £500 are capitalised. Depreciation is provided in annual instalments over the estimated useful lives of the assets. The rates of depreciation are as follows:-

- Computer equipment - 33.33% straight line per annum

Restricted funds

Unrestricted funds are income receivable without specified purpose and are available as general funds.

Designated funds

This fund represents the net book value of fixed assets.

Restricted funds

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through terms of appeal.

OPEN BOOK
NOTES TO THE ACCOUNTS (continued)
For the year ended 31 March 2026

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2026 Total £	2025 Total £
<i>Grants and Donations:</i>				
Grants Income:	20,000	68,236	88,236	113,022
Donations	100,355	-	100,355	217,634
Other Charitable Activities	473	-	473	216
Gift Aid	25,000	-	25,000	50,250
	145,828	68,236	214,063	381,122
<i>Represented By:</i>				
<i>Grants Income:</i>				
Baillie Gifford	20,000	-	20,000	25,000
Creative Scotland	-	61,052	61,052	56,000
Scottish Book Trust	-	2,800	2,800	2,800
Bord Na Gaidhlig	-	2,180	2,180	1,380
Push The Boat Out	-	1,104	1,104	725
Paisley Library	-	-	-	2,200
BOS Reach	-	-	-	22,980
Social Bite	-	1,100	1,100	1,100
Community Grant Funding	-	-	-	837
	20,000	68,236	88,236	113,022
<i>Donations Received:</i>				
M Urquhart	100,000	-	100,000	201,316
I McCombie	-	-	-	1,000
E McCartney	-	-	-	500
D Carley	40	-	40	480
G Woodley	240	-	240	260
Other Donations (via Paypal)	75	-	75	14,078
	100,355	-	100,355	217,634
<i>Other Charitable Activities:</i>				
Bank interest	473	-	473	-
National Library of Scotland	-	-	-	175
Sale of Publications	-	-	-	41
	473	-	473	216

OPEN BOOK
NOTES TO THE ACCOUNTS (continued)
For the year ended 31 March 2026

3. EXPENDITURE

	Unrestricted	Restricted	2026 Total	2025 Total
	£	£	£	£
<i>Raising funds:</i>				
Professional fees - fundraiser	-	-	-	-
<i>Charitable activities:</i>				
Book costs	382	110	493	497
Postage, printing and stationery	-	2,664	2,664	3,430
Training	-	7,371	7,371	2,995
Workshop	-	115,657	115,657	86,911
Conferences	3,550	-	3,550	900
Festival attendance	-	4,946	4,946	4,704
Venue hire and catering	-	3,786	3,786	1,816
Travel and subsistence	-	5,315	5,315	4,455
Marketing	-	10,500	10,500	13,255
Trustee remuneration	-	44,323	44,323	44,858
Non-trustee salaries	-	51,347	51,347	41,776
Website	-	2,499	2,499	1,908
Insurance	405	-	405	394
Disclosure Scotland	401	-	401	312
Miscellaneous costs	518	-	518	356
Cleaning	279	-	279	11
IT subscriptions & consumables	1,134	-	1,134	984
Bank charges	61	-	61	-
Depreciation	-	-	-	292
<i>Charitable activities - Governance costs:</i>				
Independent examination fees	1,746	-	1,746	1,680
Book-keeping fees	3,900	-	3,900	3,755
Payroll fees	1,166	-	1,166	1,404
Employment Law advice	176	-	176	176
Business planning fees	-	-	-	375
	13,718	248,518	262,235	217,240

4. STAFF COSTS AND TRUSTEES REMUNERATION

	2026 Total	2025 Total
	£	£
Staff salaries	86,560	74,277
Social security costs	232	1,870
Pension costs	3,477	3,114
Reach Officer / Freelance	5,400	7,373
	95,669	86,634

OPEN BOOK
NOTES TO THE ACCOUNTS (continued)
For the year ended 31 March 2026

4. STAFF COSTS AND TRUSTEES REMUNERATION (CONTINUED)

The average number of employees during the year was as follows: -

	2026	2025
Director	1	1
Operations Manager / Associate Director	1	1
Administrative Assistant / Operations Manager	1	1
	<u>3</u>	<u>3</u>

No employee received emoluments of £60,000 or more during the current or previous year.

Marjorie Lotfi was remunerated through the payroll in the year - salary £47,335 - for her role as Director in accordance with article 41 of the charity's constitution and s67(3) of the Charities and Trustees Investments (Scotland) Act 2005.

Marjorie Lotfi also undertook the delivery of sessions and workshops during the year, resulting in additional, non-payroll, payments totalling £520.

M Urquhart (husband of a trustee) made donations totalling £100,000 during the year.

Jess Orr was promoted from Operations Manager to Associate Director on 1 January 2026.

Amy Life was promoted from Administrative Assistant to Operations Manager on 1 January 2026.

5. NET INCOME / (EXPENDITURE) FOR THE YEAR

	2026 £	2025 £
<i>This is stated after charging: -</i>		
Depreciation	-	292
Independent Examiner's fees	1,746	1,870
Book-keeping fees	3,900	3,114
	<u>5,646</u>	<u>5,276</u>

OPEN BOOK
NOTES TO THE ACCOUNTS (continued)
As at 31 March 2026

6. FIXED ASSETS

	Office Equipment £	Total £
Cost		
At 1 April 2025	875	875
Additions / Disposals in the year	-	-
	<u>875</u>	<u>875</u>
Depreciation		
At 1 April 2025	875	875
Charge for the year	-	-
	<u>875</u>	<u>875</u>
Net Book Value		
At 31 March 2026	<u>-</u>	<u>-</u>
At 31 March 2025	<u>-</u>	<u>-</u>

7. DEBTORS

	2026 £	2025 £
Prepayments	-	152
	<u>-</u>	<u>152</u>

8. CREDITORS

	2026 £	2025 £
Accruals	15,737	9,898
PAYE and social security	1,314	1,450
Pension payable	474	499
	<u>17,525</u>	<u>11,847</u>

9. DEFERRED INCOME

	2026 £	2025 £
Opening balance brought forward	-	-
Additions in the year	-	-
Released in the year	-	-
	<u>-</u>	<u>-</u>

OPEN BOOK

NOTES TO THE ACCOUNTS (continued)

For the year ended 31 March 2026

10. MOVEMENT IN FUNDS

	At 1 April 2025	Income	Expenditure	Transfers	At 31 March 2026
	£	£	£	£	£
Restricted Funds					
BOS Reach	11,490	-	(11,490)	-	-
Creative Scotland Community Project	28,000	61,052	(87,495)	-	1,558
Social Bite	-	1,100	(1,100)	-	-
Paisley Library	1,100	-	(1,100)	-	-
Bord Na Gadhlig	1,725	2,180	(3,905)	-	-
JD Sports	1,885	-	(1,885)	-	-
Scottish Book Trust	-	2,800	(2,800)	-	-
Push The Boat Out	-	1,104	(1,104)	-	-
	<u>44,200</u>	<u>68,236</u>	<u>(110,879)</u>	<u>-</u>	<u>1,558</u>
Unrestricted Funds					
Donations	276,227	100,355	(116,206)	-	260,376
Other Charitable Activities	-	472	(472)	-	-
Baillie Gifford	34,680	20,000	(34,680)	-	20,000
Gift Aid	50,250	25,000	-	-	75,250
	<u>361,157</u>	<u>145,827</u>	<u>(151,358)</u>	<u>-</u>	<u>355,626</u>
Total Funds	<u>405,357</u>	<u>214,063</u>	<u>(262,236)</u>	<u>-</u>	<u>357,184</u>

OPEN BOOK
NOTES TO THE ACCOUNTS (continued)
For the year ended 31 March 2026

11. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total funds £
At 31 March 2026			
Tangible fixed assets	-	-	-
Net current assets	355,626	1,558	357,184
	<u>355,626</u>	<u>1,558</u>	<u>357,184</u>
At 31 March 2025			
Tangible fixed assets	-	-	-
Net current assets	361,157	44,200	405,357
	<u>361,157</u>	<u>44,200</u>	<u>405,357</u>

12. COMMITMENTS

As at the year end the charity had no capital commitments (2025: £nil).



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Date	Action
Mon, 1st Jun 2026 14:25:30 BST	Envelope generated with fingerprint 95320ed2de8ce606d6ef894077532b22 (18.133.63.166)
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