

OSCR

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	April	2024	To	31	March	2025

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

North Ayrshire Book Festival
Tidelines Book Festival
SC045075

Trustee name

Office (if any)

**Dates acted if
not for whole year**

**Name of person
(or body) entitled to
appoint trustee (if any)**

7				
8				
9				
10				
11				
12				
13				
14				

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

The Charity is an unincorporated organisation. It is governed by its constitution which was adopted on 14th August 2014. The Book Festival was granted charitable status by OSCR on 25th August 2014.

Trustee recruitment and appointment

The structure of the organisation consists of the charity's trustees, who are also the organisation's only members and comprise the organisation's board.

Charity Trusteeship is open to:

- Any person aged 16 or over; and/or
- Any individual who has been nominated for membership by an unincorporated organisation; and/or
- Any corporate body

who subscribes to the purposes of the organisation and wishes to see them fulfilled.

Trustees are elected at the Annual General Meeting, which is normally held in the first quarter of the year. Under the constitution, there must be a minimum of three and not more than seventeen elected trustees.

Objectives and activities

Charitable purposes

The organisation operates within North Ayrshire with the following objectives:

- To support and contribute to the organisation of literature events.
- To encourage individual and community participation in, enjoyment of, and benefit from literature.
- To make literature events accessible to the socially and economically disadvantaged.
- Encourage social inclusion and encourage a greater sense of community in North Ayrshire.
- To thus contribute to the wider culture of North Ayrshire.

Summary of the main activities in relation to these objects

The organisation holds an annual book festival in September each year. This consists of a series of author events for both adults and children, including a number of dedicated family sessions. In addition, a small number of "taster" author events are held throughout the year to encourage continued interest in literature.

We organise author visits to local schools and also other community events to promote literature to those who may not normally engage with the written word.

APPENDIX 1

Achievements and performance

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

The charity has had another successful year, assisted by our third year of funding from North Ayrshire Venture Trust for employment of a freelance part-time festival co-ordinator. Following the resignation of the incumbent post holder, we appointed a new co-ordinator in January 2025 and they have contributed a host of new ideas for community-based literary events. We have also received continued support from Specsavers Irvine, North Ayrshire Council and Cunninghame Housing Association.

A varied programme of events for both adults and children for our annual festival in September 2024 resulted in very positive ticket sales, and we welcomed returning supporters of the festival as well as a large number of 'new faces', demonstrating our continued success in promoting literature in the local community. Topics covered at the festival encompassed sport, crime, women's writing and Scottish history, to name just a few, with two writing workshops also included in the mix. We continued our positive collaboration with other community groups over the festival period, with both Irvine Burns Club and Irvine Lasses hosting events under the Tidelines banner. All of this resulted in very positive audience feedback across the full programme.

In addition, two "taster" events were held during the year, thus helping to maintain our community involvement. Our poetry event – Scievin & Scran - is now an annual fixture in the local calendar at the start of each year, and allows local poets to showcase their work through the open performance section of the evening. We also hosted a sell-out event with our patron [REDACTED]

Taking authors into local schools to speak to the young people remains a cornerstone of our work in the community and we continued to support sessions at both primary and secondary schools, with specific emphasis on those in SIMD Areas 1 and 2. These sessions help to foster positive engagement with books and reading, particularly for secondary schools where competition for time and attention means readers often drop off. In line with our charitable aims, we also hosted a wellbeing literacy event, an event taking authors into an assisted living complex/community engagement hub, both free of charge, as well as funding a free ticket offer across all events at our annual festival for targeted groups, specifically the under 25s, targeted families (low income / excluded from cultural events for other reasons) and socially vulnerable (low income / at risk of isolation).

Our work would not be possible without the volunteers who assist with the running of events throughout the year. Volunteer numbers have remained stable at 12, and they have taken an active role in shaping event management processes, with very positive feedback received from audience feedback surveys on the welcoming atmosphere at events. We are indebted to this band of people who give up their time to make sure we can continue to make literature events accessible across the community in North Ayrshire.

Financial review

Brief statement of the charity's policy on reserves

The trustees' policy is to maintain reserves at a level sufficient to meet the upfront costs of the annual book festival. Reserves at 31/03/2025 were £21,748, which is considered sufficient to meet the budgeted costs of the September 2025 book festival.

In addition, we have received funding from North Ayrshire Venture Trust (NAVT) for three years, enabling us to employ a part-time festival co-ordinator. Our final payment of £10,000 from NAVT was received in the current financial year.

Details of any deficit

Donated facilities and services (if any)



APPENDIX 1

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) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)	Treasurer	Joint Convenor
Date	17/11/2025	17/11/2025

APPENDIX 3



	Independent examiner's report on the accounts v2						
Report to the trustees/members of	Charity name North Ayrshire Book Festival						
	Registered charity number SC45075						
	Period start date				Period end date		
On the accounts of the charity for the period	Day	Month	Year		Day	Month	Year
	1	April	2024	to	31	March	2025
Set out on pages	1-7						(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						
	1. 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, andto prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations						
	have not been met, or						
Signed**: Name: Relevant professional qualification(s) or body (if any): Address:	2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.						
	<div></div>				Date:	18 December 2025	
	Chartered Accountant (ICAS)						
<div></div>							
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*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.
** OSCR will accept digital or typed signatures

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

North Ayrshire Book Festival

SC45075



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	April	2024		31	March	2025

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	3,105				3,105	3,078
Legacies					-	
Grants	12,230				12,230	17,042
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	8,510				8,510	10,608
					-	
A1 Sub total	23,845	-	-	-	23,845	30,728
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	23,845	-	-	-	23,845	30,728
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	22,358				22,358	25,656
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	50				50	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	22,408	-	-	-	22,408	25,656
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	22,408	-	-	-	22,408	25,656
Net receipts / (payments)	1,437	-	-	-	1,437	5,072
A5 Transfers to / (from) funds						
					-	-
Surplus / (deficit) for year	1,437	-	-	-	1,437	5,072

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	20,311				20,311	15,239
	Surplus / (deficit) shown on receipts and payments account	1,437				1,437	5,072
						-	
						-	
	Cash and bank balances at end of year	21,748	-	-	-	21,748	20,311
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature*

Print Name

Date of approval

			17 November 2025
			17 November 2025

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objectives of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the festival's activities.

Restricted funds may only be used for specific purposes. No such funds have been created to date.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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Authority under which paid

C3b Trustee remuneration - details

	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses - details

	Number of trustees	£
Payment of travel expenses for attendance at various author events (to assist with event management)	1	31
Payment of lunch expenses for a full day spent conducting interviews for the vacant post of festival co-ordinator	3	49
Contribution of £5 per head for a post festival lunch with volunteers to thank them for their contribution to the festival (4 trustees attended)	4	20

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
(trustee) - is a full time author and was contracted to facilitate a coaching workshop with local secondary pupils prior to them participating in a festival event.	Payment of fees for facilitating a coaching workshop with local secondary pupils	190	-

C6 Other information

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North Ayrshire Book Festival

SC45075

Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Specsavers	2,500				2,500	2,500
Individual Donations (Collecting Tins)	555				555	478
Tradition Bearers					-	100
Waiver of Audit Fee	50				50	
Total	3,105	-	-	-	3,105	3,078

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
NAVT	10,000				10,000	10,000
Awards For All					-	5,522
North Ayrshire Council	900				900	500
Scottish Book Trust	900				900	450
Cunningham Housing Association	430				430	450
Cruse Bereavement					-	120
Total	12,230	-			12,230	17,042

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3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Ticket sales for author events	8,510				8,510	10,608
					-	
					-	
					-	
					-	
					-	
					-	
Total	8,510	-	-	-	8,510	10,608

- - - - -

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Direct costs of author events	16,174				16,174	19,197
Administrative expenses	6,184				6,184	6,459
					-	
					-	
					-	
					-	
					-	
					-	
Total	22,358	-	-	-	22,358	25,656

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SC45075

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General Fund	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	3,105				3,105	3,078
Legacies					-	
Grants	12,230				12,230	17,042
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	8,510				8,510	10,608
Sub total	23,845	-	-	-	23,845	30,728
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	23,845	-	-	-	23,845	30,728
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	22,358				22,358	25,656
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	50				50	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	22,408	-	-	-	22,408	25,656
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	22,408	-	-	-	22,408	25,656
Net receipts / (payments)	1,437	-	-	-	1,437	5,072
Transfers to / (from) funds					-	
Surplus / (deficit) for year	1,437	-	-	-	1,437	5,072

Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objectives of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the festival's activities.

North Ayrshire Book Festival

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Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
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					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

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