

Registered Charity Number: SC049724

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2025
For

Federation of Writers (Scotland) SCIO

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Report of the Trustees

For the year ended 31 May 2025

The trustees have pleasure in presenting their report together with the financial statements of the charity for the year ended 31 May 2025.

Reference and Administrative Details

Charity Name:

Federation of Writers (Scotland)

Registered Charity Number

SC049724

Principal Address

[Redacted]
[Redacted]
[Redacted]
[Redacted]

Trustees

[Redacted]

Independent Financial Examiner

AKT Book-keeping
96 Ambrose Rise
Livingston
EH54 6JU

Bankers

Bank of Scotland plc
Direct Business
BX2 1LB

Structure, Governance and Management

Constitution

The Federation of Writers (Scotland), "the organisation" is a Scottish Charitable Incorporated Organisation. It is governed by its constitution that was adopted on 18 June 2019 and revised at a special general meeting on 24 October 2024. The Club was granted charitable status by OSCR on 12 November 2019.

Appointment of trustees

The FWS board are the charity's Trustees who meet monthly via zoom due to the geographical spread of board members and attend an in-person annual away day planning/development meeting. Membership of the board is open to all members of the organisation except those who have been disqualified from being a charity trustee under the charities and trustee investment (Scotland) Act 2005 or are employees of the organisation.

At each Annual General Meeting, the members may elect any eligible member to be a charity trustee. The FWS Board, at any time, appoint any eligible member to be a charity trustee. In addition, the executive committee may at any time appoint any eligible non-member of the organisation to be a charity trustee on the basis that they have specialist experience or skills which would be of assistance to the board.

Under the constitution, there must be a minimum of 4 and not more than 20 trustees.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

This year, there has been considerable efforts to minimise financial risk. A key element in the management of financial risk is a regular review of available funds to settle debts as they fall due and active management of debtors and creditors balances to ensure sufficient funds for the charity.

Purposes and Aims

The purposes and aims of the Federation of Writers (Scotland) are the advancement of the arts, heritage and culture through providing opportunities for writers to associate together, organising relevant activities, events and practices, and causing to be written and printed or otherwise reproduced and circulated, free of charge or for payment, appropriate papers, books, anthologies, periodicals, pamphlets, newsletters or other documents or films.

The Federation of Writers (Scotland) do not charge their members a joining fee, so aim to raise funds from members who donate to the Federation. Members can also give donations in return for receiving feedback on their writing. The Board arrange events on Zoom and in live venues where attendees pay what they can afford to help us to continue to provide in person and zoom events, workshops and our monthly newsmail that is available to all member writers. The Federation holds an annual writing competition where a fee is charged for entry to Poetry, Prose and Flash categories in 3 of the languages of Scotland (English, Gaelic and Scots), with a cash prize for each. Judges fees are also paid. In March/April 2024 we began bi-monthly flash fiction competitions for an entry fee of £3 which will continue in 2025-2026 and include Scots and Gaelic competitions. The winning entries will be published in our anthology which is produced bi-annually. The first prize for authors is to receive feedback on 1000 words of prose by a volunteer Beta reader, a test reader of an unreleased work of writing, who gives feedback to the author from the point of view of an average reader. The feedback is used to fix remaining issues with plot, pacing and consistency.

Achievement and Performance

Charitable activities

The Board of Trustees of the Federation of Writers (Scotland) have risen to the challenge this year as there have been several changes to Board membership, Trustees retired due to getting a bit older, ill health and unforeseen other commitments. Our chair elected at our AGM in 2024, [REDACTED], resigned due to ill health after only a few months in post with our current chair, [REDACTED] stepping in to steer the organisation. The Board appreciates [REDACTED] contribution by assisting with aspects of policy development and in supporting the 2024 Makar and Scriever. (These are ambassadorial roles, representing the Federation for Poetry and Prose respectively, elected by previous incumbents and ratified by the board. Their one year in post runs from January to December). Janet worked hard over the session to increase Board membership, produce an informative monthly article for our free newsmail each month, encourage engagement with members through opportunities and highlight work done by the Federation's Makar and Scriever.

[REDACTED], a previous chair for 3 years and current Treasurer, shared valuable experience in a variety of roles (inc. membership secretary) to support the current chair and new board members.

Membership: Our numbers continue to increase, and we currently have 1788 members in Scotland, the UK and abroad, 40 more than last year. We are grateful for the continuing meticulous editorial work carried out on a voluntary basis by previous Board member and Makar, A C Clarke.

Virtual Advisory Panel: We consult with a voluntary cross section of our members and invite them to submit topics to our Board meetings and ask them how we, as a Board, can meet our members' needs. The Board is currently pushing towards creating a more useful upgraded website and the VAP members provided excellent feedback. [REDACTED] needed to resign from the liaison role as Trustee when she was elected as 2025 Makar. Her significant contribution is acknowledged with thanks. The Board were also grateful to [REDACTED] for temporarily taking over this liaison role, together with her social media and minute secretary remit.

Events and Education: [REDACTED] joined the Board in 2024 and agreed to be events lead. Events in 2024-2025 included the combined AGM/launch of our anthology of members' writing and competition winners. 2024 Scriever/Makar from June to Dec: online events and member occasion at Clarkson Library, online Pride event in June, prose callout on Cultural Olympiad theme with a medal table in August. In-person Irish Diaspora event at Govan Baths. Board members held gatherings in the Traverse Theatre, Edinburgh and were involved in an event at Seahorse Bookstore in Ardrossan. On National Poetry Day in October, [REDACTED], compiled a patchwork poem from poetry extracts submitted by members with an open mic at GoMA. Tinsel Tales (Christmas event) also in Glasgow's GoMA was well attended. Tributes were paid to [REDACTED], previous Makar and Scriever, who had sadly passed away. 2025 Makar and Scriever from Jan to May held an online Burns celebration, Meet the Makar/Scriever event, Love Words online for Valentine's Day. They each judged the poetry/prose competition entries respectively. A Scots word of the week was introduced with an events programme planned from June to Dec 2025. 2026 is our 20th anniversary and a range of events are being explored.

Competition: Our annual competition welcomed a total of 239 entries, broken down as follows:

Poetry	123
Short Story	44
Flash Fiction	28
Scots	35
Gaelic	9

A total of £998.04 in entry fees minus Paypal commission of £51.55 = £946.49. Prizes totalling £705 plus judges' fees of £125 (some to be paid in 25-26) - a total of £830 so £116.49 profit overall.

The fee for judging the competition this year was £100 unless there were less than 20 entries for the competition, then it is £75. The Poetry and Short Story competitions were both judged free of charge this year as part of their ambassadorial roles by the Makar and Scriever respectively, very kindly the Scots judge waived their fee and the Flash Fiction judge asked for only half of the £100 fee due. There were less than 20 Gaelic entries so the judge received £75, therefore £125 total judges' fees.

Finance: Income this year generated from members' donations, income from writing competitions together with current and previous anthology sales.

Our Finances are presided over by [REDACTED] Treasurer, with counter-signatories, [REDACTED]. This year we obtained a debit card to enable us to pay for items online together with online banking and in-person.

All of the above would not have been possible without all our various Trustee Board Members, Makar, Scriever and volunteers giving of their time and expertise for which the Federation of Writers (Scotland) is most grateful.

Financial Review

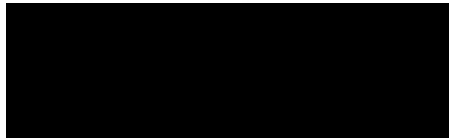
Annual Performance

Jenifer reported on the financial position with the note that all prizes and judges' fees for last year's competition will not be paid until June 2025 which is the start of the next financial year. Those payments will not appear in our accounts until May 2026. So whilst the accounts show a small profit for the year, outgoings are to be carried over to the next financial year. Investment is being planned in a new website design and operating fees for this will also occur in the next financial year. However, as it is our 20th anniversary in 2026, the Board plan to deliver celebratory events to raise awareness of the Federation and attempt to generate further income.

Reserves Policy

It is the Federation's aim to keep reserves equivalent to three months outgoings.

Approved by order of the board of trustees on 31 May 2025 and signed on its behalf by:
the Board of Trustees



Chair of the Federation of Writers (Scotland)
21 June 2025

Federation of Writers (Scotland)

SC049724



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	Jun	2024		31	May	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	£ 494				£ 494	£ 50
Legacies	£ -				£ -	
Grants	£ -				£ -	
Receipts from fundraising activities	£ 1,414				£ 1,414	£ 1,880
Gross trading receipts	£ -				£ -	£ -
Income from investments other than land and buildings	£ -				£ -	
Rents from land & buildings	£ -				£ -	
Gross receipts from other charitable activities	£ -				£ -	
					£ -	
A1 Sub total	£ 1,908	£ -	£ -	£ -	£ 1,908	£ 1,930
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	£ -				£ -	£ -
Proceeds from sale of investments	£ -				£ -	£ -
A2 Sub total	£ -	£ -	£ -	£ -	£ -	£ -
Total receipts	£ 1,908	£ -	£ -	£ -	£ 1,908	£ 1,930
A3 Payments						
Expenses for fundraising activities	£ 257				£ 257	£ -
Gross trading payments	£ -				£ -	
Investment management costs	£ -				£ -	
Payments relating directly to charitable activities	£ 1,167				£ 1,167	£ 1,794
Grants and donations	£ 8				£ 8	
Governance costs:	£ -				£ -	
Audit / independent examination	£ 100				£ 100	£ 100
Preparation of annual accounts	£ -				£ -	
Legal costs	£ -				£ -	
Other	£ -				£ -	
					£ -	
A3 Sub total	£ 1,532	£ -	£ -	£ -	£ 1,532	£ 1,894
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					£ -	
Purchase of investments					£ -	
A4 Sub total	£ -	£ -	£ -	£ -	£ -	£ -
Total payments	£ 1,532	£ -	£ -	£ -	£ 1,532	£ 1,894
Net receipts / (payments)	£376	£-	£-	£-	£376	£36
A5 Transfers to / (from) funds					£-	
Surplus / (deficit) for year	£376	£-	£-	£-	£376	£36

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	£4,123				£4,123	£4,087
	Surplus / (deficit) shown on receipts and payments account	£376				£376	£36
						£-	
						£-	
	Cash and bank balances at end of year	£4,499	£-	£-	£-	£4,499	£4,123
	(Agree balances with receipts and payments account(s))	£ -	£ -	£ -	£ -	£ -	£ -

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

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

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

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

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

Signature

Print Name

Date of
approval

			21 June 2025

Section C Notes to the Accounts

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

The charitable purposes of the Federation of Writers (Scotland) funds are the advancement of the arts, heritage and culture through providing opportunities for writers to associate together, organising relevant activities, events and practices, and causing to be written and printed or otherwise and circulated, free of charge or for payment, appropriate papers, books, anthologies, periodicals, pamphlets, newsletters or other documents or films.

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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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

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

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Federation of Writers (Scotland)

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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 £
DONATIONS	494				494	50
					-	
					-	
					-	
Total	494	-	-	-	494	50

- - - - - -

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	-	-			-	-

- - - - - -

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 £
COMPETITION FEES	1,030				1,030	1,480
SALES	384				384	301
MISCELLANEOUS REVENUE	-				-	99
					-	
					-	
					-	
					-	
Total	1,414	-	-	-	1,414	1,880

reference error

-

-

reference error

reference error

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 £
ANTHOLOGIES	514				514	-
COMPETITION PRIZES	-				-	705
COMPETITION JUDGING FEES	-				-	200
COMPETITION VENUE HIRE	-				-	226
EDITING SERVICE	-				-	-
PAYPAL FEES	54				54	66
POSTAGE AND DELIVERY	8				8	-
SOFTWARE SUBSCRIPTION	452				452	326
TRAVEL EXPENSES	95				95	-
CONTRACT SERVICES	-				-	-
MISCELLANEOUS EXPENSE	44				44	46
WORKSHOP FACILLITATION	-				-	225
Total	1,167	-	-	-	1,167	1,794

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Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	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	494				494	50
Legacies					-	
Grants					-	
Receipts from fundraising activities	1,414				1,414	1,880
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	1,908	-	-	-	1,908	1,930
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	1,908	-	-	-	1,908	1,930
Payments						
Expenses for fundraising activities	257				257	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,167				1,167	1,794
Grants and donations	8				8	
Governance costs:	-				-	-
Audit / independent examination	100				100	100
Preparation of annual accounts	-				-	-
Legal costs					-	
					-	
Sub total	1,532	-	-	-	1,532	1,894
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	1,532	-	-	-	1,532	1,894
Net receipts / (payments)	376	-	-	-	376	36
Transfers to / (from) funds	-	-	-	-	-	
Surplus / (deficit) for year	376	-	-	-	376	36
Nature and purpose of funds						

Federation of Writers (Scotland)

SC049724

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						

APPENDIX 3

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	FEDERATION OF WRITERS (SCOTLAND)						
Registered charity number	SC049724							
	Period start date	Day	Month	Year	to	Day	Month	Year
		01	JUNE	2024		31	MAY	2025
Set out on pages	1-6	(remember to include the page numbers of additional sheets)						
Respective responsibilities of trustees and examiner	<p>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. 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.</p>							
Basis of independent examiner's statement	<p>My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and 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 accounts.</p>							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <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:	11/12/2025	
Name:								
Relevant professional qualification(s) or body (if any):	AICB							
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