

Charity Number

SC050666

**FLOW for ALL**

**Report and Financial Statements**

**For the Year Ended 31 January 2025**

**FORCES LITERARY ORGANISATION WORLDWIDE for ALL**



**FLOW for ALL**  
**Report and Accounts for the Year Ended 31 January 2025**

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**FLOW for ALL**  
**Report and Accounts for the Year Ended 31 January 2025**

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**Reference and Administration Details**

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**Charity Name** FLOW for ALL

**Charity Number** SCO50666

**Principal Address**

**Trustees**

**Advisor(s)**

**Bankers**

Barclays  
Leicester  
LE87 288

**Independent Examiner**

Tax Assist Accountants (Telford) Ltd  
58 High Street  
Madeley  
Shropshire  
TF7 5AT



## Trustees' Annual Report

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The trustees present their Report and Accounts for the year ended 31 January 2025.

### Structure, Governance and Management

#### *Governing Document*

FLOW for ALL was established as a charity on 11 January 2021 and is registered with the Office of the Scottish Regulator, Charity No SC050666. The charity is a Scottish Charitable Incorporated Organisation (SCIO) and is governed by its constitution. It has a two-tier structure, and as such, the organisation's membership appoints trustees and has certain decision-making powers.

### Key Management Remuneration

The Founder and CEO [REDACTED] currently receives no remuneration due to a lack of funds, and this will remain the case until sufficient funds are available to pay him.

The key management personnel in the 2024-25 year were the board of trustees. No remuneration was received for this role, as all board members and advisors have generously agreed to give their time freely.

#### *Trustee Recruitment and Appointment*

Until July 2024, the charity was non-operational because it had waited for Barclays Bank to update the charity's bank account to the correct one. This took three years and five months. The required changes mean we are now operational and are researching and seeking funding and other sources of income to help us attain our goals. So, for the purposes of this annual report, the charity has again been non-operational during this period.

#### *Objectives and Activities*

FLOW was set up with the following objective (as per our Constitutional Form) "The relief of those in need by reason of ill health, particularly those who suffer from PTSD and similar conditions through the effects of war and other sources of traumatic events in their lives, through the facilitation and publication of their therapeutic writing of poetry, stories and letters as an outlet of their feelings.<sup>11</sup>

We are keenly aware that mental health after witnessing or committing acts of violence in war can leave its mark, and, for some, this will cause Post Traumatic Stress Disorder (PTSD). Our service allows anyone (anonymously if desired) to upload their written work in poetry, stories, letters or lyrics. The writing of their work is in itself cathartic, and the sharing of it and the comments on their work bring an understanding that they are not alone. Our secondary aim is to get people to the stage where they can reach out and ask for counselling and other treatments.

Our membership has expanded from serving the armed forces and veteran personnel solely to anyone affected by war or other trauma. So we now cater for anyone with mental health challenges.

We now have an operational bank account, but we have not made efforts to secure donations or grants until our new website is up and running, which we expect to be at the end of 2025. We have still lost connection with all our members, but as and when our website and forum are fully operational, this will be fully addressed.



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**Trustees' Annual Report**

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**Volunteers**

We want to mention our civilian advisor and Head of Operations, [REDACTED] continues to work in the background, supporting our charity by sense-checking everything we discuss to ensure our military bias does not skew our work toward the military aspect.

We now also have [REDACTED] as one of our trustees. [REDACTED] brings her Creative Writing skills and expertise, which we look forward to benefiting from.

We intend to recruit a second non-veteran into our fold, who will also serve as a second non-military advisor.

We also thank our volunteer Social Media Marketing manager, [REDACTED] is patiently waiting for the website to be operational again so she can put her expertise to work on our behalf.

Now that we have an operational bank account, we intend to push across all sectors and create events for all those who wish to support our members as soon as our website and forum are operational.

**Future Plans**

The trustees have agreed that [REDACTED] will be suitably reimbursed once funding is available through verified receipts for any costs incurred which were used to support the charity.

**Financial Review**

*Reserves Policy*

Although the charity has been in existence since the 11th of January 2021, it has technically been inactive since that date because it has not had an operational bank account. For this reporting period, this has changed as we now have an operational business bank account.

Although, as stated above, the bank account issues are now resolved, the charity still has no official reserve amount set at this time. That said, our charity operates entirely online, and annual costs are limited to that. This amount varies but is not currently expected to exceed £2,000 per annum.

At 31 January 2025, unrestricted general reserves stood at £249.55, and the trustees are aware that reserves at this level are insufficient; once funding and other fundraising begin, that will change.



**Trustees' Annual Report**

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**Financial Review**

## Financial Position

The charity generated a net deficit of £102.86 for the period ended 31 January 2025 (2024 a surplus of £185.55;). At 31 January 2025 total reserves stood at £249.55, with all of these being unrestricted (2024: £352.41). The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:



11 Dec 2025





## Independent Examiner's Report

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<b>Report to the trustees/members of</b>	FLOW for ALL
<b>Registered charity number</b>	SC050666
<b>Accounts of the charity for the period</b>	1 February 2024 to 31 January 2025
<b>Set out on pages</b>	7-10

### **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. 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 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.

### **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, and
  - prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations 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.

  
Fellow of the Association of Chartered Accountants  
9 December 2025



## Receipts and Payments Account

		2025 <i>Total</i> £	2024 <i>Total</i> £
<b>Receipts</b>	<b>Notes</b>		
Donations	3	617	<u>198</u>
Other income		200	
<b>Payments</b>			
Charitable Activities Costs	4	<u>920</u>	<u>0</u>
<b>Net Receipts/-Payments</b>		<u>(103)</u>	<u>198</u>
<i>Funds Brought Forward</i>		<b>352</b>	154
<b>Funds Carried Forward</b>	6	<u><b>£249</b></u>	<u><b>352</b></u>

The notes on page 10 form an integral part of these accounts.

All income and expenditure during the current and prior year arose in the General fund which is Unrestricted.



## Statement of Balances

Cash & bank balances	Unrestrict ed Funds	Restrict ed Funds	Total Fund s	2024
	£	£	£	
Opening cash & bank balances	352	0	352	198
<i>Surplus/Deficit for the period</i>	<u>(103)</u>	<u>0</u>	<u>(103)</u>	<u>154</u>
Closing Cash and Bank Balances	<u>249</u>	<u>0</u>	<u>249</u>	<u>352</u>

9 December 2025



## Notes to the Accounts

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### 1. Basis of Preparation

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

### 2. General Information

FLOW for ALL ("the charity") is Scottish charitable incorporated organisation governed by its constitution dated 11 January 2021. It was registered as a charity in Scotland (registered number SC050666) on 11 January 2021. Its registered address is [REDACTED]

3. Donations	2025 Total £	2024 Total £
Donations	617	198
Other income(compensation from bankers)	200	
	<u>817</u>	<u>198</u>

4. Charitable Activities Costs	2025 Total £	2024 Total £
Website	920	350
Independent Examination Fee	<u>360</u>	360
	<u>1280</u>	<u>710</u>

### 5. Related Party Transactions

The trustees received no remuneration or expenses in the year ended 31 January 2025

(2024: nil) There were no other related party transactions during the year.

### 6. Funds Analysis

	1 Feb 24	Receipts	Payments	Transfers	31 Jan 24
General	352	817	920		249

**Purposes of Funds**      General    The unrestricted, 'free reserves' of the charity.





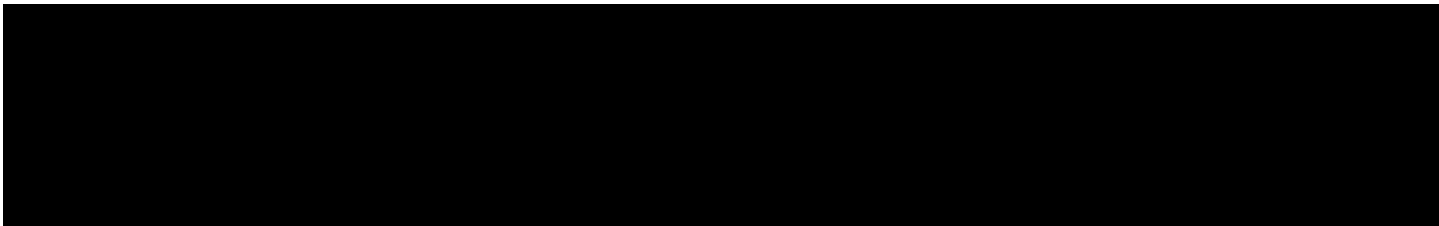
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