

Registered Charity Number: SC049724

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2026
For

Federation of Writers (Scotland) SCIO

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Report of the Trustees

For the year ended 31 May 2026

The trustees have pleasure in presenting their report together with the financial statements of the charity for the year ended 31 May 2026.

Reference and Administrative Details

Charity Name:

Federation of Writers (Scotland)

Registered Charity Number

SC049724

Principal Address

61 Quentin Rise
Livingston
EH54 6NT
West Lothian

This will change after the AGM in June 2026 and we will inform you of the new address.

Trustees

Colette Duggan	Resigned 31/12/25 after supporting 2025 Scriever/Makar during their period in office
Jacqueline Bruce	Resigned May 2026 - other commitments
Diana Hamilton	Resigned May 2026 - personal issues
Janet Crawford	Outgoing Chair of the Federation of Writers
Eleanor Ness	Social Media Rep and VAP Liaison
Jenifer R Harley	Outgoing Treasurer/OSCR Rep—handing over
Gerry Byron (co-opted to Board 12 05 26)	Incoming Treasurer, OSCR Rep, Website Support, and document storage project lead
Molly Murray	Events Team
Laurence Donaldson	Events Team
Liza Miles	Anthology Team
Mo MacQuarrie	Competition Secretary
Roddy Scott	Newsmail Team with Volunteer A C Clarke
Victoria Hamilton	Events Team
Dr Antje Bothin	Anthology Team, Liaison Dove Tales

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, governed by its constitution adopted on 18 June 2019 and revised at a special general meeting on 24 10 2024. The Organisation was granted charitable status by OSCR on 12 11 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 may, at any time, appoint any eligible member to be a charity trustee. In addition, they 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 of assistance to the board. Under the constitution, there must be a minimum of four and not more than twenty 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, we have continued our 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 currently charge their members a joining fee, so aim to raise funds from members who donate to the Federation. 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 three of the languages of Scotland (English, Scottish Gaelic, and Scots), with a cash prize for each. Judges' fees are also paid. The Brian Whittington Prize is awarded for the best poetry entry agreed by all judges. Brian was previous Makar and his family donated this prize for 5 years. Bi-monthly flash fiction competitions are held for an entry fee of £3 which has proved successful. The winning entries are published in our bi-annual anthology. The first prize for authors is feedback on one thousand words of prose by a volunteer Beta reader, a test reader of unreleased writing, who gives feedback to the author. The feedback is used to fix remaining issues with plot, pacing, and consistency. This year we had the inaugural Dorothy Award for Creative Non-Fiction in memory of Dorothy Davidson. Her family have again donated a prize for 2026/27 of £150 with entries being £4.

Achievement and Performance

Charitable activities

The Board of Trustees of the Federation of Writers (Scotland) have risen to further challenges, however, it has been a progressive year. The Board are sad to advise the death of previous Chair, Kevin Rowsell, who retired due to ill-health in 2024-25, and wish to acknowledge his contribution to the Board. The Board membership composition has settled in 2025-26 and now are fortunate to have a Gaelic representative in Donnchadh MacCaba. Two trustees resigned due to personal reasons in May 2026, and one other in December 2025 having fulfilled their assignment to support the 2025 Makar and Scriever who both made an excellent contribution to our members.

Janet Crawford settled well in the chair role and contributed with the Board to engage with external support to redevelop our communications platforms. This work to be completed with a new Fed website streamlining processes, to help us grow rather than maintain. She has strengthened the Board and developed additional mechanisms to deliver our goals to support and engage with the writing community, promoting the Fed Friends initiative in Writing Groups throughout Scotland.

A competition was held to produce a modern logo, adopting the winning entry on our paperwork, socials, and new banner. Janet supported the incoming Makar and Scriever for 2026. (Ambassadorial roles, for the Fed in Poetry and Prose), elected by previous incumbents and ratified by the board. Their year runs from Jan to Dec. Janet worked hard producing an informative monthly article for our free monthly newsmail, encouraging engagement with members through opportunities and work done by our Makar, Jo Gilbert and Scriever, Catherine Ogson. Catherine's recent flash workshop is available online and she engaged on our behalf with the Scottish Writers Conference. Jo held an Ekphrastic workshop in Glasgow's Gallery of Modern Art and an online launch for members of her latest collection "The Department of Stuff and Things" published by Seahorse Publications. In Jan and Feb the Fed held two events, Breaking Bread wi Rabbie and "For the Love of Words."

The work of Janet Crawford and Jenifer Harley (Treasurer) who will be resigning after many years dedicated service at this year's AGM, once all handovers are complete, is commended by the Board. Replacements have been found and will be put forward for election at the forthcoming AGM. Ellie Ness who controls our Social-Media, has contributed a great deal to the Fed and supported Janet and Jenifer during 2025/26. All other Board members' work must also be recognised.

Membership: Our numbers continue to increase, and we currently have 1880 members in Scotland, the UK and abroad, one hundred 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 and our recently resigned Membership Secretary, Diana Hamilton, who also produced an easy-to-follow map of Scotland, colour coding the areas of membership in each Region.

Virtual Advisory Panel: We consult with a voluntary cross section of members and invite them to submit topics to our Board meetings and ask them how we, as a Board, can meet our members' expectations. Ellie Ness took on this role permanently this year and has done an admirable job liaising between the Board and the VAP. Her significant contribution is acknowledged with thanks.

Events and Education: Laurie Donaldson, Molly Murray, Antje Bothin, Liza Miles, and Victoria Hamilton supported events during the year, some described under charitable activities above and are involved from the initial checking of venues, to facilitating them. The year began with our Award Ceremony and AGM to celebrate the winning competition entries on 22 June. The Board met in September for a very fruitful planning day. Andy Jackson again compiled the Patchwork Poem from extracts of members' poems. We have delivered one or more events each month, mostly online, including a workshop for Mental Health Awareness Week, led by Dr Antje Bothin, a collaboration with SHIPS (Scottish Highlands and Islands Poetry Society). Currently we are collaborating with Dove Tales to promote an

opportunity to remember Dr Robin Lloyd-Jones, long standing Fed member. Laurie is compiling a list of library venues for our members and recording writing groups in Scotland. Their work is invaluable to the Fed. Liza Miles and Antje Bothin are editors of this year's anthology and have already begun this important process.

Competition: Our annual competition welcomed a total of 246 entries, seven more than last year:

Poetry	134	Scots	24
Short Story	38	Gaelic	7
Flash Fiction	43		

A total of £910 was received from all competition entry fees received, minus Paypal commission of £43.81, equalling £866.19. Competition expenses including prizes and judges' fees totalled £915. The fee for judging each competition was £100 unless there were less than 20 entries for the genre, then it was £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. We are grateful to Mo MacQuarrie, our Competition Secretary who did a sterling job managing entries and queries.

Finance: Income this year generated from members' donations was very much welcomed at £762.38 (including the Dorothy Award contribution), income was also received from writing competitions together with current and previous anthology sales. The Website annual payment to Ionis for domain name Standing Order for Wix payments for our website domain totalled £351.66.

Our Finances are presided over by Jenifer Harley, Treasurer, with counter-signatories, Janet Crawford and Laurie Donaldson. This year we obtained a 'Square' card machine for taking payments or donations at events. All the above would not have been possible without our Trustee Board Members, Makar, Scriever and volunteers giving their time and expertise.

Financial Review -Annual Performance

Jenifer reported on the financial position noting that a few competition prizes and judges' fees will not be paid until June 2026. Those payments will not appear in our accounts until end May 2027. The accounts show a moderate loss of £374.50, part of this resulting from the additional purchases of Public Liability Insurance for events of £111.72, a Zoom licence of £155.88 plus the payment machine of £12. The competition did not make a profit, so the results will be reviewed to see if a better outcome can be achieved next year. Last year one judge waived their fee, and another asked for only half the fee, but the Board should not rely on this nor expect it. Outgoings such as payment for the AGM venue, award certificates and the new banner will also be paid in 26/27 budget year. Investment in a new website design and operating fees for this will also be incurred in the next year. The new Board will consider 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 20 June 2026 and signed on its behalf by the Board of Trustees.



Janet Crawford
Chair of the Federation of Writers (Scotland)
21 June 2026

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	2025		31	May	2026

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	£ 762				£ 762	£ 494
Legacies	£ -				£ -	
Grants	£ -				£ -	
Receipts from fundraising activities	£ 1,065				£ 1,065	£ 1,414
Gross trading receipts	£ -				£ -	£ -
Income from investments other than land and buildings	£ -				£ -	
Rents from land & buildings	£ -				£ -	
Gross receipts from other charitable activities	£ -				£ -	
					£ -	
A1 Sub total	£ 1,827	£ -	£ -	£ -	£ 1,827	£ 1,908
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	£ -				£ -	£ -
Proceeds from sale of investments	£ -				£ -	£ -
A2 Sub total	£ -	£ -	£ -	£ -	£ -	£ -
Total receipts	£ 1,827	£ -	£ -	£ -	£ 1,827	£ 1,908
A3 Payments						
Expenses for fundraising activities	£ 1,173				£ 1,173	£ 257
Gross trading payments	£ -				£ -	
Investment management costs	£ -				£ -	
Payments relating directly to charitable activities	£ 929				£ 929	£ 1,167
Grants and donations	£ -				£ -	
Governance costs:	£ -				£ -	
Audit / independent examination	£ 100				£ 100	£ 100
Preparation of annual accounts	£ -				£ -	
Legal costs	£ -				£ -	
Other	£ -				£ -	
					£ -	
A3 Sub total	£ 2,202	£ -	£ -	£ -	£ 2,202	£ 1,524
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					£ -	
Purchase of investments					£ -	
A4 Sub total	£ -	£ -	£ -	£ -	£ -	£ -
Total payments	£ 2,202	£ -	£ -	£ -	£ 2,202	£ 1,532
Net receipts / (payments)	£(375)	£ -	£ -	£ -	£(375)	£376
A5 Transfers to / (from) funds						
					£ -	
Surplus / (deficit) for year	£(375)	£ -	£ -	£ -	£(375)	£376

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	£4,499				£4,499	£4,123
	Surplus / (deficit) shown on receipts and payments account	£(375)				£(375)	£376
						£-	
						£-	
	Cash and bank balances at end of year	£4,124	£-	£-	£-	£4,124	£4,499
	(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

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

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

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

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	762				762	494
					-	
					-	
					-	
Total	762	-	-	-	762	494

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	1,026				1,026	1,030
SALES	11				11	384
MISCELLANEOUS REVENUE	28				28	
					-	
					-	
					-	
					-	
Total	1,065	-	-	-	1,065	1,414

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
COMPETITION PRIZES	1,065				1,065	-
COMPETITION JUDGING FEES	-				-	-
COMPETITION VENUE HIRE	108				108	-
INSURANCE	112				112	-
PAYPAL FEES	44				44	54
POSTAGE AND DELIVERY	42				42	8
SOFTWARE SUBSCRIPTION	508				508	452
TRAVEL EXPENSES	121				121	95
CONTRACT SERVICES	-				-	-
MISCELLANEOUS EXPENSE	202				202	44
WORKSHOP FACILLITATION	-				-	-
Total	2,202	-	-	-	2,202	1,167

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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	762				762	494
Legacies					-	
Grants					-	
Receipts from fundraising activities	1,065				1,065	1,414
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	1,827	-	-	-	1,827	1,908
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	1,827	-	-	-	1,827	1,908
Payments						
Expenses for fundraising activities	1,173				1,173	257
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	929				929	1,167
Grants and donations	-				-	8
Governance costs:						
Audit / independent examination	100				100	100
Preparation of annual accounts	-				-	-
Legal costs					-	
Sub total	2,202	-	-	-	2,202	1,532
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	2,202	-	-	-	2,202	1,532
Net receipts / (payments)	(375)	-	-	-	(375)	376
Transfers to / (from) funds	-	-	-	-	-	
Surplus / (deficit) for year	(375)	-	-	-	(375)	376

Nature and purpose of funds

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Federation of Writers (Scotland)

SC049724

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

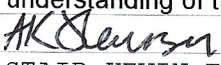
	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts 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

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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				Period end date		
	Day	Month	Year		Day	Month	Year
	01	JUNE	2025	to	31	MAY	2026
Set out on pages	1-6						(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. 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 [~~other than that disclosed on the attached page*~~]						
	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 • to 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.						
Signed:				Date:	07/09/2025		
Name:	ALASTAIR KEVIN THOMSON						
Relevant professional qualification(s) or body (if any):	AICB						
Address:	96 AMBROSE RISE, DEDRIDGE, LIVINGSTON, EH54 6JU						

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