

THE CALEDONIAN CRIME WRITING FESTIVAL
(a company limited by guarantee)

Report of Directors and Financial Statements

For the year ended 31 October 2025

Charity No. SC042615
Company No. SC404578

THE CALEDONIAN CRIME WRITING FESTIVAL
(known as Bloody Scotland)

Report of Directors and Financial Statements

For the year ended 31 October 2025

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THE CALEDONIAN CRIME WRITING FESTIVAL

(known as Bloody Scotland)

Report of Directors

For the year ended 31 October 2025

The Directors are pleased to present their annual Directors' report together with the financial statements of the charity for the year ending 31 October 2025 which are also prepared to meet the requirements for a trustees' report and accounts for the purpose of charity law.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: 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).

OBJECTIVES AND ACTIVITIES

The charitable objective of the company is to promote, further, maintain, improve and advance education in and knowledge, appreciation and understanding of the arts and culture and in particular to promote, raise awareness and appreciation of crime writing in Scotland and beyond.

In furtherance of its objectives, the company's principal activity is organising an annual festival known as Bloody Scotland along with associated activities, such as the McIlvanney Prize for the Scottish Crime Book of the Year, the Bloody Scotland Crime Debut of the Year, Pitch Perfect for emerging authors and Crime in the Spotlight for newly published authors.

The principal aim of our activity is to present and give exposure to the very best of Scottish and international crime writing, to our audience of dedicated readers. The objectives of the festival are enshrined in our mission to Discover, Nurture and Amplify the best in crime fiction, whether it's labelled Tartan Noir or Caledonian Cosy. It's in our blood. It's in our DNA.

ACHIEVEMENTS AND PERFORMANCE

The fourteenth Bloody Scotland Festival took place from 12 to 14 September 2025. With over 50 events over a packed weekend our audiences came in record numbers to enjoy crime writing and crime writers at every stage in their careers. They joined with us to DISCOVER new and emerging writers through Pitch Perfect, where aspiring authors pitch their story to a panel of publishing experts. The Crime in the Spotlight programme allowed us to NURTURE 15 newly published writers giving them an early opportunity to share their work in front of our largest audiences. We celebrated the very best through the McIlvanney Prize and the Scottish Crime Debut of the year. And we AMPLIFIED crime writing from Scotland, and around the world, through our rich and varied programme of panels and events.

The 2025 edition of Bloody Scotland was our biggest festival yet with a marked increase in our audience numbers and our strongest programme offering so far. We were pleased to welcome Sir Ian Rankin as our guest programmer, the first time we have had one, and he enhanced our offering by inviting a series of special guests (such as Kathy Reichs, Kate Atkinson, The Rev Richard Coles and Philippe Sands). He also consulted with us on the wider programme and participated in two events of his own - a special session with actors who have portrayed Rebus and an evening of whisky and music. Sir Ian was also rendered in effigy at our Day of the Deid parade featuring the Stirling Schools Pipe Band and local theatre company Rubber Chicken, which provided costumed performers and street theatre.

Big name headliners in our Albert Halls slots this year included Mick Herron (in conversation with John Le Carre's son, Nick Harkaway), Jo Nesbo, Jeremy Vine & Steph McGovern, Richard Armitage & Denise Mina and Adam Kay. These events attracted terrific audiences and we saw more events with 500+ attendees than ever before. This gave us a depth of audience which, once in Stirling, were keen to attend our other events too.

THE CALEDONIAN CRIME WRITING FESTIVAL

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Report of Directors

For the year ended 31 October 2025

ACHIEVEMENTS AND PERFORMANCE (continued)

The Golden Lion was the host of our annual prize-giving session where Tariq Ashkanani was named the winner of The McIlvanney Prize and David Goodman the winner of the Bloody Scotland Debut Prize. Tariq became the first author to win both the Debut Prize (for Welcome to Cooper in 2022) and McIlvanney Prize (for The Midnight King in 2025).

We also welcomed to the Golden Lion and our other venue, The Holy Trinity Church, many gripping and sell-out panels featuring climate thrillers, crusading journalists, Russian spies and not forgetting the very best of Scotland's own crime writers. Non-fiction featured too with Catriona Havard from the Open University discussing facial recognition and fascinating events on The Psychology of Villains and Witchcraft in Scotland. Finally, Stirling's Central Library was home to our annual debut prize panel and Pitch Perfect, where we try to find the best unpublished authors and give them a helping hand on the road to publication. This year's event was attended by last year's winner, Alys Cummings, who announced that she had signed a two-book deal with Penguin Michael Joseph.

This year Bloody Scotland engaged with its widest audience yet. With a record year in terms of tickets, and a healthy online viewing audience, we were able to engage with a larger number of individuals than ever before. Whether this was attendance at events, meeting authors at signings or interaction between attendees, we have not seen such a fulfilling festival to date for our attendees. We also took authors out to schools to widen our footprint with both the local community and young people which, in turn, promoted reading and introduced the school pupils to new authors.

This year, for the first time, we sold out four of the events at our largest venue, the Albert Halls. Online we were able to reach 18 countries including 21% of viewers coming from outside the UK. Of the overseas online audience, 54% came from North America, 32% from Europe and 14% from Australia and New Zealand. Online provided the viewing audience with a curated experience that could be enjoyed for about two weeks after the festival finished. In addition, because of our online question and answer facility, digital viewers could interact with the authors on stage.

We provided multiple platforms across the festival for authors to promote their work; from the established authors that took to the various stages, to the new and debut authors that participated in Crime in the Spotlight, to as-yet-unpublished authors who were able to pitch their work to a panel of agents and authors. If we add in the number of people from the book world that attended the festival, i.e. agents, publishers, publicists etc, we facilitated valuable interaction across the publishing world that, we know from past experience, will lead to future deals and new books.

Through our programme we created many opportunities for publishers and local business to showcase their offerings and products and engage with our audience to the benefit of their brands and business objectives. We also utilised six key venues across the city, bringing in revenue for and/or raising awareness for each one.

Beyond the immediate festival we engaged with local businesses and the local populace. By bringing so many festival attendees to Stirling City Centre we provided a major boost to the local economy. Go Forth Stirling's figures showed that this year's Bloody Scotland weekend resulted in a 10.8% increase in footfall in Stirling City Centre against the same dates in 2024, while Scotland's and the UK's overall footfall dropped by 0.6% and 3% respectively. Our 'Day of the Deid' parade involved local community groups (including pipe band, theatre group etc) allowing them to showcase their skills to a large audience. Our bookselling partners Waterstones reported a record-breaking year of increased book sales.

This year we also launched our Prime Suspects programme for loyal supporters to allow them to better engage with the festival through unique offerings (early tickets, private meet-and-greet with authors etc). Our wonderful volunteers (79 of them who put in nearly 150 shifts), are all keen crime fiction fans and were able to meet many of their hero authors while engaging with, and helping, our audience members across the weekend.

THE CALEDONIAN CRIME WRITING FESTIVAL
(known as Bloody Scotland)

Report of Directors

For the year ended 31 October 2025

FINANCIAL REVIEW

As shown in the Statement of Financial Activities and supporting notes, the company attracted a mix of public sector funding, sponsorship and ticket sales to the general public. The charity recorded a surplus for the year of £49,155 (2024: surplus of £17,929). There was a surplus of £4,536 (2024: surplus £2,113) on restricted funds. The total income amounted to £260,871 (2024: £205,335) with total expenditure of £211,716 (2024: £187,406). At the balance sheet date total reserves amounted to £93,692 (2024: £44,537), of which unrestricted funds were £102,543 (2024: £57,924) and restricted funds were £8,851 in deficit (2024: £13,387 in deficit).

Reserves policy

The directors believe it is appropriate to maintain reserves of around £100,000 to allow for continuity, meeting cash flow demands and planning each following year's festival. This represents about 30% of the annual budget for the Festival. Free reserves as at the year end, being unrestricted funds not tied up in fixed assets, amounted to £102,222. Accordingly, the directors would wish to see small surpluses to be generated in future to give the company a reasonable cushion.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The company is a charity registered with the Office of the Scottish Charity Regulator (number SC042615) and limited by guarantee (number SC404578); it is governed by its Memorandum and Articles of Association. The Board, who are directors of the charity for the purposes of the Companies Act, have overall responsibility for the direction, management and control of the charity.

The maximum number of directors is 15 and the minimum is 3. Directors are re-elected annually at the Annual General Meeting and casual vacancies can be filled by the Board for re-election at the Annual General Meeting.

Directors are recruited through advertising or recommendations and reflect the skills and knowledge beneficial to the running of the organisation. The current Board includes crime writers, a literary agent, an accountant, and members experienced in media and social media, charity governance, education, marketing and retail. The Board is supported by its festival director and programmer, PR and marketing agents. It is supported by over 70 volunteers over the weekend of the Festival itself.

THE CALEDONIAN CRIME WRITING FESTIVAL
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Report of Directors

For the year ended 31 October 2025

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name

The Caledonian Crime Writing Festival

Charity Number

SC042615

Company Number

SC404578

Directors

Linda Anderson

Gordon Brown

Caron Macpherson (Appointed 22 July 2025)

Abir Mukherjee

Catriona Reynolds

Craig Robertson

Muriel Robertson

Secretary

David Lindgren

Registered Office

c/o Lindsays, Caledonian Exchange

19A Canning Street

Edinburgh EH3 8HE

Independent Examiner

Louise Presslie CA

Whitelaw Wells

9 Ainslie Place

Edinburgh EH3 6AT

Bankers

Bank of Scotland

The Mound

Edinburgh EH1 1YZ

THE CALEDONIAN CRIME WRITING FESTIVAL
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Report of Directors

For the year ended 31 October 2025

RESPONSIBILITIES OF THE DIRECTORS

The Directors (who are also the trustees of The Caledonian Crime Writing Festival for the purposes of charity law) are responsible for preparing the Directors' Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year that give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Directors are required to:

- 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 UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Directors on 27 July 2026 and signed on behalf of the Directors by:



.....
Catriona Reynolds (Director)

THE CALEDONIAN CRIME WRITING FESTIVAL
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Independent Examiner's Report to the Trustees

For the year ended 31 October 2025

I report on the financial statements for the year ended 31 October 2025, set out on pages 7 to 15.

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 Charities Accounts (Scotland) Regulations 2006 (as amended) 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, Regulation 4 of the 2006 Accounts Regulations and sections 381, 382 and 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave 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.



Louise Presslie CA
Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT

27 July 2026

THE CALEDONIAN CRIME WRITING FESTIVAL
(known as Bloody Scotland)

Statement of Financial Activities (incorporating the income and expenditure account)

For the year ended 31 October 2025

	Note	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Income and endowments from:					
Donations and legacies		15,807	-	15,807	7,745
Other trading activities					
<i>Sponsorship</i>		19,500	-	19,500	23,868
Charitable activities					
<i>Ticket sales</i>		107,383	-	107,383	68,281
<i>Grants</i>	4	-	69,637	69,637	69,000
<i>Bookseller and publisher contributions</i>		48,544	-	48,544	36,441
Total Income		191,234	69,637	260,871	205,335
Expenditure on:					
Charitable activities	7	146,615	65,101	211,716	187,406
Total Expenditure		146,615	65,101	211,716	187,406
Net income for the year	3	44,619	4,536	49,155	17,929
Transfers between funds		-	-	-	-
Net movement in funds for the period		44,619	4,536	49,155	17,929
Reconciliation of funds					
Funds brought forward at 1 November 2024		57,924	(13,387)	44,537	26,608
Funds carried forward at 31 October 2025	14	102,543	(8,851)	93,692	44,537

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 9 to 15 form part of these financial statements.

THE CALEDONIAN CRIME WRITING FESTIVAL
(known as Bloody Scotland)

Balance Sheet (Company No. SC404578)
As at 31 October 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible fixed assets	9	320	710
Investments	10	1	1
		321	711
CURRENT ASSETS			
Stock	11	-	400
Debtors	12	146,711	28,112
Cash at bank and in hand		22,571	52,367
		169,282	80,879
CREDITORS			
Amounts falling due within one year	13	(75,911)	(37,053)
NET CURRENT ASSETS		93,371	43,826
TOTAL ASSETS LESS CURRENT LIABILITIES	15	93,692	44,537
FUNDS	14		
Unrestricted funds		102,543	57,924
Restricted funds		(8,851)	(13,387)
		93,692	44,537

For the year ended 31 October 2025 the company was entitled to exemption from the requirement to have an audit under section 477 of the Companies Act 2006. No members have required an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibility for:

- a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for each financial year in accordance with the requirement of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standards (FRS 102).

Approved by the Board of Directors on 27 July 2026 and signed on their behalf by:



Muriel Robertson Director

The notes on pages 9 to 15 form part of these financial statements

THE CALEDONIAN CRIME WRITING FESTIVAL
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Notes to the Financial Statements
For the year ended 31 October 2025

1. ACCOUNTING POLICIES

Basis of preparation

The accounts have been prepared under the historical cost convention and are in accordance with The Charities and Trustees Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations (as amended), the Companies Act 2006, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) and Accounting and Reporting by Charities: 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 (FRS102) (effective 1 January 2019).

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

The directors are not aware of any factors that affect the charity's ability to continue as a going concern and as such have prepared the accounts under the going concern principle.

The charity has taken advantage of the exemption from the requirement to prepare a Statement of Cash Flows as permitted under FRS 102 and the Charities FRS 102 SORP.

Income

All income is included in the Statement of Financial Activities when the charity has entitlement and the amount can be quantified with reasonable accuracy. Income is deferred only where it is specifically stated by the funder as being for a future period or where there are entitlement conditions which have not been met as at the year end. The following specific policies are applied to particular categories of income:

- Income is received by way of donations, sponsorship and advertising, and is included in full in the Statement of Financial Activities when receivable.
- Income from charitable activities comprises competition fees, ticket sales and bookseller/publisher contributions, which are recognised when the event takes place, and grants specifically related to charitable activities. Where entitlement is not conditional on the delivery of a specific performance by the charity, grants are recognised when the charity becomes unconditionally entitled to the grant. Where related to performance and specific deliverables, grants are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. The charity registered for VAT effective 1 October 2014; costs are shown gross of any irrecoverable VAT.

Expenditure on charitable activities includes the costs incurred by the charity in delivery of its activities and services to its beneficiaries and their associated support costs.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the Trusts programmes and activities.

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Notes to the Financial Statements
For the year ended 31 October 2025

Donations in kind

The market value of services and goods supplied in kind or at reduced cost are agreed with the supplier and included in the accounts at that valuation. The difference between valuation and price charged is treated as income. Fees and expenses forgone and time donated by committee members and volunteers are not recorded in the financial statements.

Fixed assets

All fixed assets are initially recorded at cost. Fixed assets costing in excess of £250 are capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

- Office equipment and furniture - 3 years straight line

Stock

Stock is carried at the lower of cost and net realisable value.

Funds structure

Unrestricted funds are available for use at the discretion of the Directors in furtherance of the general objective of the charity. Restricted funds are subject to restrictions on their expenditure imposed by the donor or funder.

2. LEGAL STATUS OF THE CHARITY

The company is limited by guarantee and has no share capital. The maximum amount due to be contributed by members in the event of the winding up of the company is £1 per member.

3. NET (EXPENDITURE)/INCOME FOR THE YEAR

	2025	2024
	£	£
<i>This is stated after charging:</i>		
Independent examiner's fee	1,800	1,700
Depreciation	390	390
	<u> </u>	<u> </u>

4. GRANTS

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Stirling Council	-	20,000	20,000	22,500
Creative Scotland	-	49,637	49,637	46,500
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	69,637	69,637	69,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

THE CALEDONIAN CRIME WRITING FESTIVAL
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Notes to the Financial Statements
For the year ended 31 October 2025

5. DIRECTORS' REMUNERATION AND RELATED PARTY TRANSACTIONS

None of the directors received any remuneration for their duties as directors.

The following directors or their associates received author and copywriting fees, as allowed by the Articles of Association:

	2025	2024
	£	£
Craig Robertson	3,000	2,500

During the year one (2024: two) director was reimbursed expenses incurred on behalf of the charity amounting to £216 (2024: £391), in respect of miscellaneous goods and services. The total amount owed to directors as at the year-end was £3,817 (2024: £3,101).

6. TAXATION

No provision for Corporation tax has been made as the company has been recognised as a charity by HM Revenue & Customs for the purposes of tax relief granted by Section 505 of the Income and Corporation Taxes Act 1988.

7. Expenditure

	2025	2024
	£	£
Staff costs (note 8)	29,019	26,132
Artistic and creative costs	41,960	34,878
Venue and equipment costs	35,140	31,361
Travel and accommodation	38,485	28,638
Marketing and audience costs	57,754	58,462
Overheads	7,558	6,235
<u>Governance costs</u>		
Independent examination fee	1,800	1,700
	211,716	187,406

Included above is restricted expenditure of £65,101 (2024: £66,887).

THE CALEDONIAN CRIME WRITING FESTIVAL
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Notes to the Financial Statements
For the year ended 31 October 2025

8. STAFF COSTS AND NUMBERS

	2025	2024
	£	£
Wages and salaries	27,965	25,132
Pension costs	1,054	1,000
	29,019	26,132

The number of employees during the year on a headcount basis was 3 (2024: 3). No employees received emoluments of more than £60,000 in the current or previous years.

Other than the directors, it is considered that no one meets the definition of ‘key management personnel’ requiring further disclosure under the Charities SORP. See note 5 for details of directors’ remuneration and transactions in the current and previous years.

9. TANGIBLE FIXED ASSETS

	Office Furniture & Equipment £	Total £
COST		
At 31 October 2024 and 31 October 2025	2,154	2,154
DEPRECIATION		
At 31 October 2024	1,444	1,444
Charge for year	390	390
At 31 October 2025	1,834	1,834
Net Book Value		
At 31 October 2025	320	320
At 31 October 2024	710	710

10. INVESTMENTS

The sole subsidiary undertaking is Bloody Scotland Limited, a company registered in Scotland, company number SC458595. The company was incorporated on 6 September 2013 and is dormant. The charity owns one £1 ordinary share, which represents the entire issued ordinary share capital of Bloody Scotland Limited. The aggregate capital and reserves of Bloody Scotland Limited at 31 October 2024 and 2025 is £1.

THE CALEDONIAN CRIME WRITING FESTIVAL
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Notes to the Financial Statements
For the year ended 31 October 2025

11. STOCK

	2025	2024
	£	£
Stock at cost	-	400
	<u> </u>	<u> </u>

12. DEBTORS

	2025	2024
	£	£
Other debtors	146,711	28,112
	<u> </u>	<u> </u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Creditors and accruals	50,478	21,544
Other creditors	833	833
Amounts owed to directors	3,817	3,101
VAT	20,783	11,575
	<u> </u>	<u> </u>
	75,911	37,053
	<u> </u>	<u> </u>

14. MOVEMENT IN FUNDS

Year ended 31 October 2025	At 1 November 2024 £	Income £	Expenditure £	Transfers £	At 31 October 2025 £
Restricted Funds					
Stirling Council	(5,000)	20,000	(20,000)	-	(5,000)
Creative Scotland	(8,387)	49,637	(45,101)	-	(3,851)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	(13,387)	69,637	(65,101)	-	(8,851)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Unrestricted Funds					
General funds	57,924	191,234	(146,615)	-	102,543
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	44,537	260,871	(211,716)	-	93,692
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

THE CALEDONIAN CRIME WRITING FESTIVAL
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Notes to the Financial Statements
For the year ended 31 October 2025

14. MOVEMENT IN FUNDS (continued)

	At 1 November At 1 November 2023 £	Income £	Expenditure £	Transfers £	At 31 October At 31 October 2024 £
Year ended 31 October 2024					
Restricted Funds					
Stirling Council	(5,000)	22,500	(22,500)	-	(5,000)
Creative Scotland	(10,500)	46,500	(44,387)	-	(8,387)
	<u>(15,500)</u>	<u>69,000</u>	<u>(66,887)</u>	<u>-</u>	<u>(13,387)</u>
Unrestricted Funds					
General funds	42,108	136,335	(120,519)	-	57,924
	<u>42,108</u>	<u>136,335</u>	<u>(120,519)</u>	<u>-</u>	<u>57,924</u>
TOTAL FUNDS	<u>26,608</u>	<u>205,335</u>	<u>(187,406)</u>	<u>-</u>	<u>44,537</u>

Stirling Council Provided funds for marketing and programme development costs. The £5,000 will be claimed in 2025/26 and therefore is carried forward.

Creative Scotland Creative Scotland awarded funds toward holding the Festival. The £3,851 will be claimed in 2025/26 and therefore is carried forward.

THE CALEDONIAN CRIME WRITING FESTIVAL
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Notes to the Financial Statements
For the year ended 31 October 2025

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

At 31 October 2025	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	320	-	320
Investments	1	-	1
Current assets	169,282	-	169,282
Current liabilities	(67,060)	(8,851)	(75,911)
Net assets at 31 October 2025	102,543	(8,851)	93,692
At 31 October 2024	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	710	-	710
Investments	1	-	1
Current assets	80,879	-	80,879
Current liabilities	(23,666)	(13,387)	(37,053)
Net assets at 31 October 2024	57,924	(13,387)	44,537

16. DONATED GOODS AND SERVICES

The following donated goods or services are included in the Statement of Financial Activities:

	2025 £	2024 £
Advertising and other promotional activity	-	3,000
Venue hire	-	1,000
Evaluation fees	-	1,000
Competition trophies	1,000	1,000
Catering	2,370	2,140
	3,370	8,140