APPENDIX 2

Enter charity name below

**Fife Writes**

Enter SC No. below

**SC049857**

OSCR Scottish Charity Regulator

# Receipts and payments accounts

| For the period from | Period start date | | | to | Period end date | | |
|---|---|---|---|---|---|---|---|
| | Day | Month | Year | | Day | Month | Year |
| | 01 | 04 | 2025 | | 31 | 03 | 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 | 379 | | - | - | 379 | 423 |
| Legacies | - | - | - | - | - | - |
| Grants | 750 | - | - | - | 750 | 50 |
| Receipts from fundraising activities | 17 | - | - | - | 17 | 40 |
| Gross trading receipts | - | - | - | - | - | - |
| Income from investments other than land and buildings | - | - | - | - | - | - |
| Rents from land & buildings | - | - | - | - | - | - |
| Gross receipts from other charitable activities | 1,057 | - | - | - | 1,057 | 1,343 |
| | | | | | - | |
| ***A1 Sub total*** | 2,203 | - | - | - | 2,203 | 1,856 |
| **A2 Receipts from asset & investment sales** | | | | | | |
| Proceeds from sale of fixed assets | - | | | | - | |
| Proceeds from sale of investments | - | | | | - | |
| ***A2 Sub total*** | - | - | - | - | - | - |
| ***Total receipts*** | 2,203 | - | - | - | 2,203 | 1,856 |
| **A3 Payments** | | | | | | |
| Expenses for fundraising activities | 1,793 | - | | | 1,793 | 821 |
| Gross trading payments | - | | | | - | |
| Investment management costs | - | | | | - | |
| Payments relating directly to charitable activities | 120 | - | | | 120 | 75 |
| Grants and donations | - | | | | - | |
| Governance costs: | - | | | | - | |
| Audit / independent examination | - | | | | - | |
| Preparation of annual accounts | - | | | | - | |
| Legal costs | - | | | | - | |
| Other | - | | | | - | |
| | - | | | | - | |
| ***A3 Sub total*** | 1,913 | - | - | - | 1,913 | 896 |
| **A4 Payments relating to asset and investment movements** | | | | | | |
| Purchases of fixed assets | - | | | | - | |
| Purchase of investments | - | | | | - | |
| ***A4 Sub total*** | - | - | - | - | - | - |
| ***Total payments*** | 1,913 | - | - | - | 1,913 | 896 |
| ***Net receipts / (payments)*** | 290 | - | - | - | 290 | 959 |
| **A5 Transfers to / (from) funds** | | | | | - | |
| ***Surplus / (deficit) for year*** | 290 | - | - | - | 290 | 959 |

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## 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 | 3,007 | - | | | 3,007 | 2,048 |
| | Surplus / (deficit) shown on receipts and payments account | 290 | - | | | 290 | 959 |
| | | | | | | - | |
| | | | | | | - | |
| | **Cash and bank balances at end of year** | 3,297 | - | - | - | 3,297 | 3,007 |
| | (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 |
|---|---|---|---|
| | G. McD. | George McDermid | 15/09/2026 |
| | | | |

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## Section C Notes to the Accounts

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

General, unrestricted funds. Mostly for paying venue hire, guest performers' travelling expenses and fees.

**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) | |

**C4b Trustee expenses - details**

| | Number of trustees | £ |
|---|---|---|
| Travel - Marianne Burghuis - Delivery of Summer Workshops | 1 | 117 |
| Travel - Marianne Berghuis - Delivery of Spring Workshop | 1 | 31 |
| | | |
| | | |
| | | |

**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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## 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 £ |
|---|---|---|---|---|---|---|
| Donation from Members | 379 | | | | 379 | 423 |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | 379 | - | - | - | 379 | 423 |
| | - | - | - | - | - | - |

### 2 Grants

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | | | Total current period to nearest £ | Total last period to nearest £ |
|---|---|---|---|---|---|---|
| Scottish Association of Writers | - | | | | | 50 |
| Heids and Herts | 750 | - | | | 750 | - |
| | | | | | - | |
| | | | | | - | |
| Total | 750 | - | | | 750 | 50 |
| | - | - | | | - | - |

### 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 £ |
|---|---|---|---|---|---|---|
| Takings from Door | 751 | | | | 751 | 336 |
| Membership Fees | 306 | | | | 306 | 1,008 |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | 1,057 | - | - | - | 1,057 | 1,343 |
| | - | - | - | - | - | - |

### 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 £ |
|---|---|---|---|---|---|---|
| Andy Jackson for delivering workshop | - | | | | - | 75 |
| Beth McDonough for delivering Workshop | 120 | - | | | 120 | |
| | - | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | 120 | - | - | - | 120 | 75 |
| | - | - | - | - | - | - |

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## Additional analysis (2)

**5 Breakdown of unrestricted funds**

| | Unrestricted fund 1 - enter name of fund below<br>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 | 379 | | | | 379 | 423 |
| Legacies | | | | | - | |
| Grants | 750 | | | | 750 | 50 |
| Receipts from fundraising activities | 17 | | | | 17 | 40 |
| Gross trading receipts | | | | | - | |
| buildings | | | | | - | |
| Rents from land & buildings | | | | | - | |
| Gross receipts from other charitable activities | 1,057 | | | | 1,057 | 1,343 |
| ***Sub total*** | 2,203 | - | - | - | 2,203 | 1,856 |
| | | | | | - | |
| **Receipts from asset & investment sales** | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| ***Sub total*** | - | - | - | - | - | - |
| ***Total receipts*** | 2,203 | - | - | - | 2,203 | 1,856 |
| | | | | | - | |
| **Payments** | | | | | | |
| Expenses for fundraising activities | 1,793 | | | | 1,793 | 821 |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | 120 | | | | 120 | 75 |
| Grants and donations | | | | | - | |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| ***Sub total*** | 1,913 | - | - | - | 1,913 | 896 |
| | | | | | - | |
| **Payments relating to asset and investment movements** | | | | | | |
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| ***Sub total*** | - | - | - | - | - | - |
| | | | | | - | |
| ***Total payments*** | 1,913 | - | - | - | 1,913 | 896 |
| | | | | | - | |
| ***Net receipts / (payments)*** | 290 | - | - | - | 290 | 960 |
| **Transfers to / (from) funds** | | | | | - | |
| ***Surplus / (deficit) for year*** | 290 | - | - | - | 290 | 960 |
| | | | | | - | |

**Nature and purpose of funds**

Single, general, unrestricted fund. Mostly for paying venue hire, guest performers' travelling expenses and fees.

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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 | | |
|---|---|---|---|---|---|---|
| | **Heids and Herts - Village Creative** | | | | **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**