

OPEN BOOK

(A Scottish Charitable Incorporated Organisation "SCIO")

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2025

Charity No. SC043827

Akkounted Limited
Chartered Accountants
47 Fergusson Road
Dunfermline
Fife
KY12 7NZ

OPEN BOOK
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2025

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OPEN BOOK
ANNUAL REPORT OF THE TRUSTEES
For the year ended 31 March 2025

The Trustees present their report along with the financial statements for the SCIO for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 12 and comply with the SCIO's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the 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) (effective 1 January 2015).

OBJECTIVES

The purpose of the charity is as set out in Object 4 of the Constitution, in particular the advancement of citizenship or community development, the advancement of the arts, heritage, culture or science, the provision of recreational facilities, or the organization of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended and the promotion of equality and diversity.

ACTIVITIES AND ACHIEVEMENTS IN RELATION TO THESE OBJECTIVES

Open Book delivered 933 shared reading and shared reading with creative writing sessions over this financial year, both in-person and online, with over 70 groups meeting online and in person. These sessions took place online and across Scotland: in Shetland, Ullapool, Aberdeen, Stranraer, Eyemouth and many of the places in between. Some sessions target specific communities, such as those living with chronic illness and spinal injuries, people of colour, those with neurodivergence and LGBTQIA+ participants, among others.

Through the delivery of in person and digital sessions, the Unbound programme and festival attendance, the charity achieved its objectives by connecting participants through shared reading and shared reading with creative writing. Participant evaluation reports that 95% of respondents said they feel more positive after taking part in an Open Book session, 97% said they feel more connected to people, and 91% said they feel better about themselves

Current Open Book groups are as follows: -

Public Groups

Fruitmarket, Edinburgh
Millennium Centre, Stranraer
Polmont Community Hub, Polmont
Royal Botanic Gardens, Edinburgh
St Mark's Letham, Perth
Images & Words (online)
Off the Beaten Track x2 (online)
Open Groups x3 (online)
Well Versed x2 (online)

Other Languages

Scots language x2 (online)
Gaelic language x2 (online)
Arabic language x1 (online)
Texts in Translation, Milk Café

Community Groups

Alzheimers Scotland, Greenock
Bethany Christian Trust, Edinburgh
Category Is Books, Glasgow
Chronic Illness (online)
Eric Liddell Centre, Edinburgh
Grassmarket Community Project, Edinburgh
Larick Centre, Tayport
LGBT Health and Wellbeing, Edinburgh
Neurodivergent (online)
Next Chapters (60+) (online)
Our Community Kitchen, Haddington
Social Bite, Glasgow
Southside Community Centre, Edinburgh
Spinal Injuries (online)
The Annexe, Glasgow

Multicultural Groups

Aberdeen Library (ESOL group)
Maryhill Integration Network, Glasgow
POC - Person of Colour (online)
Shakti Women's Aid, Edinburgh
The Welcoming, Edinburgh

OPEN BOOK
ANNUAL REPORT OF THE TRUSTEES (continued)
For the year ended 31 March 2025

Public/Libraries (also see Islands & Villages Groups)

A K Bell Library, Perth
Arbroath Library
Corstorphine Library, Edinburgh
Cupar Library
Blackness Library, Dundee
Dunbar Library
Eyemouth Library
Galashiels Library
Glasgow Women's Library
Greenock Library
Inverness Library
Inverurie Library
Lochee Library, Dundee
Morningside Library, Edinburgh
National Library of Scotland, Edinburgh
Paisley Central Library
Portobello Library, Edinburgh

Islands & Villages Groups

Breadalbane Community Library, Aberfeldy
Brora Learning Zone
Coigach Community Centre
Kirkwall Library, Orkney
Lerwick, Shetland (online)
Millport Library, Cumbrae
Portree Library, Skye
Ullapool Library

Prisons

HMP Barlinnie
HMP Dumfries
HMP Glenochil
HMP Greenock
HMP Low Moss
HMP & YOI Polmont

This equates to approximately 51 locations plus online sessions. While the main focus of Open Book remains on in-person groups, maintaining an online programme provides access to a much wider geographical reach than previously possible, including participants from outside the UK. Many people who would have been unable to attend an in-person group (particularly those living with disability or illness) are now able to access groups and Open Book has brought a specific focus to establishing / supporting groups for populations with particular access needs (e.g neurodivergent participants, those with chronic illness, those with spinal injuries etc). Widening access continues to be a value central to Open Book's ethos.

We have continued to produce the Unbound weekly newsletter containing session listings and (on a monthly basis) materials that can be used in online sessions, including new writing from writers submitting their work for consideration in response to a call out. The monthly materials newsletter also contains a podcast by founders [REDACTED] (podcast listens average around 100 per month). The 251st issue of the newsletter was circulated to a subscriber list of 769 people on 24 March 2025.

The Prison Programme continued with regular sessions running in HMP Dumfries, HMP Low Moss, HMP Barlinnie and HMP Glenochil, HMP Greenock and HMP & YOI Polmont. Edinburgh International Book Festival co-ordinated with Open Book Lead Readers to run a programme of events bringing authors into four prisons in August 2024.

No Growth Pilot was run in 2024 as a result of uncertainty around Open Book's Multi-Year Funding application (decisions were delayed by Creative Scotland from October 2024 to end January 2025). The main focus of delivery was Year two of the Extended Community Project 2023-2025 although several new library groups were added, and funding was secured for several additional groups including Paisley Library and Social Bite Glasgow which were delivered in addition to those listed in the Extended Community Project's remit

In person festival attendance also continued strongly with Open Book groups attending events at a wider range of festivals than ever before, including Borders Book Festival, Ullapool Book Festival, Fringe By The Sea, Winter Words Pitlochry, Granite Noir, St Magnus International Festival, Glasgow Women's Library, Bookmark Festival, Edinburgh International Book Festival, St Duthac and Tain Festival, Wigtown Book Festival, WayWord Festival, Push the Boat Out Poetry Festival, and StAnza International Poetry Festival. Groups unable to attend a local festival in person were invited to attend events online with follow-up conversations hosted by Lead Readers. In addition to author visits that happened as part of the prison programme, a total of 179 participants attended 13 festivals and author events

OPEN BOOK
ANNUAL REPORT OF THE TRUSTEES (continued)
For the year ended 31 March 2025

Open Book continued to partner with Scottish Book Trust in connection with delivery of their community engagement programme for Book Week Scotland and delivered an Open Mic event as part of the Push The Boat Out programme, and a launch of the Open Book pamphlet at the Wigtown Book Festival. Five shared reading sessions and two workshops were also delivered as part of their programme at the Edinburgh International Book Festival in their first year based at the Edinburgh Futures Institute.

Open Book Lead Readers were supported throughout the year with regular contact through SLACK, email and Zoom/phone calls, training and review sessions. Open Book also held a digital conference in Nov 2024 where all Lead Readers were invited (and remunerated via funding received) to attend a number of sessions curated with their input. Three Lead Readers were funded to deliver sessions they designed, with the remaining workshops delivered by the Open Book office team with recordings being made available for those unable to attend.

FUNDING OF ACTIVITY

During the year the charity received funding to facilitate over 70 sessions a month in around 51 locations plus online sessions. Growth has been achieved this year predominantly through approaches made to Open Book by organisations rather than the Growth Pilot. This was a conscious decision arising from the uncertainty caused by the delayed Multi Year Funding process.

Large project funding of £140,000 was awarded by Creative Scotland to run the Open Book Extended Community Project from October 2023 to the end of September 2025. Delivery of 50% of the Extended Community Project fell within the accounting year which this report relates to and was successfully achieved.

Funding for the Open Book Prison Project was secured from the Bank of Scotland Reach Foundation.

Baillie Gifford continued to support Open Book in terms of a 3 year grant award of £25,000 pa, (year 2 paid in February 2024 and year 3 paid in Feb 2025).

Scottish Book Trust also awarded Open Book a grant of £1,800 to run its Hope Story Campaign in April 2024, with an additional £1,000 for sessions to be run in Book Week Scotland (Nov 2024).

Bòrd na Gàidhlig awarded Open Book £6,900 to support its Gaelic programme of shared reading and creative writing sessions from October 2023 - September 2025. Delivery of the Gaelic programme has been a success with increased engagement in both the creative writing and shared reading sessions.

JD Sports Foundation award continued to support Open Book sessions for the women's group in HMP Greenock.

Push the Boat Out Festival awarded Open Book £725 to prepare and deliver an Open Mic performance as part of the festival in November 2024.

Edinburgh City Council awarded a grant of £837 to support festival attendance.

OPEN BOOK
ANNUAL REPORT OF THE TRUSTEES (continued)
For the year ended 31 March 2025

Additional Activities

Open Book also delivered 20 training sessions to Lead Readers during the year, both to volunteers and paid facilitators. This included training for new Lead Readers and ongoing training for our existing cohort, including the Lead Reader conference which took place digitally in November 2024. Consultant facilitators were offered a one-to-one review at Director level as part of the Extended Community Project. As at the end of March 2024, Open Book has a cohort of approximately 80 trained Lead Reader facilitators.

Scottish Book Trust awarded funding for 18 Live Literature sessions between 1 April 24 and 31 March 2025. The sessions were delivered at Bethany Christian Trust, Inverurie Library and Category 1s Books in Glasgow.

In September 2024, Open Book celebrated the launch of its latest pamphlet of group work at Wigtown Book Festival. An online event showcased Open Book participants reading their own and their group's contributions.

Open Book delivered a series of four workshops for the public in November 2024 as part of Book Week Scotland on the theme of Hope.

In November 2024, Push the Boat Out Festival provided an opportunity for Open Book participants to perform at an event showcasing their own writing during the year. Despite adverse weather conditions on the day the event was well-attended.

Structural Change and Growth

Amy Life joined the team as Office Administrator after the departure of Miriam Huxley. While the current funding landscape remains very difficult, as the Board looks forward after the award of multi-year funding by Creative Scotland, the reinstatement of the Growth Pilot will enable slow, sustainable growth to be achieved.

Now part of the Multi Year Funded organisations in Scotland, a substantial portion of Open Book's funding for the next three years of activity is secured. Open Book's Extended Programme was cut short by 6 months (with roughly quarter of the programme undelivered) as the new Multi Year Programme took effect. This effectively meant the delivery of the final 6 months of activity planned for the Extended Community Project transferred to become the first 6 months of activity of the Multi Year Programme. While this is an internal/account change and those attending Open Book sessions will be unaware on a day-to-day basis of the change, Lead Readers understand that the programme year has now shifted to 1 April - 1 April, and all the administration relative to this new programme of activity has been undertaken by 1 April 2025.

OPEN BOOK
ANNUAL REPORT OF THE TRUSTEES (continued)
For the year ended 31 March 2025

FINANCIAL REVIEW

The charity generated total income of £381,122 (2024: £322,365) and recorded expenditure of £217,240 (2024: £244,457). There was net income of £277,564 (2024: net income of £73,207) on unrestricted funds and net expenses of £113,682 (2024: £4,700 income) on restricted funds, before transfers.

Reserves Policy

The trustees aim to hold free reserves, being unrestricted funds, equivalent to 6 months expenditure. The trustees consider this to be appropriate to allow them to continue with the work. At the year-end this aim was met, with reserves representing around 16 months of unrestricted expenses, with the knowledge that further unrestricted donations will be received in April 2025. Now part of the Multi Year Funded organisations in Scotland, a substantial portion of Open Book's funding for the next three years of activity is secured, which includes a total of £141,200 that has been committed against activity in the multi year programme commencing on 1 April 2025.

Additionally as part of a multi-year funding agreement entered into with Creative Scotland (1 April 2025 - 31 March 2028) Open Book has undertaken to commit a further £205,000 from these unrestricted funds/reserves to the delivery of this programme.

Risk Management

The Trustees have assessed the major risks to which the SCIO is exposed, in particular those relating to the operations and finances of the SCIO and are satisfied that systems are in place to manage exposure to those risks.

FUTURE PLANS

It is acknowledged that the current funding environment is complex, multi-layered, competitive, and Open Book continues to seek funding from a variety of sources to support its programme. Existing funding and a strong reserve position will enable Open Book to deliver a programme of a similar scale in financial year 25/26.

OPEN BOOK
ANNUAL REPORT OF THE TRUSTEES (continued)
For the year ended 31 March 2025

STRUCTURE GOVERNANCE AND MANAGEMENT

Constitution

Open Book is a Scottish Charitable Incorporated Organisation, charity number SC043827, incorporated under its constitution and recognised as a charity on 1 March 2013. The constitution was subject to amendment in October 2024 which included updating the objectives of the organisation.

Trustees, Recruitment and Appointment of New Trustees

The trustees were those appointed on the establishment of the charity and represent the minimum required by the charity's constitution. During the period covered by this report, no trustee has resigned and no new trustee appointed. Appointment and removal are in accordance with the constitution.

Organisational Structure

The Trustees meet regularly, to oversee the operation of the Charity and determine its strategic direction and policies. A scheme of delegation is in place whereby the day-to-day responsibility for operation and administration rests with the [REDACTED]

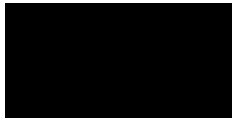
OPEN BOOK
ANNUAL REPORT OF THE TRUSTEES (continued)
For the year ended 31 March 2025

INFORMATION

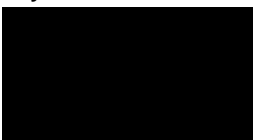
Charity Number

SC043827

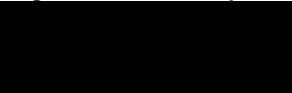
Trustees



Key Personnel



Registered and Principal Office



Independent Examiner



Akkounted Limited
47 Fergusson Road
Dunfermline
Fife
KY11 8NA

Bankers

Bank of Scotland
South Gyle Crescent
41 Teviot House
Edinburgh
EH12 9HP

OPEN BOOK
ANNUAL REPORT OF THE TRUSTEES (continued)
For the year ended 31 March 2025

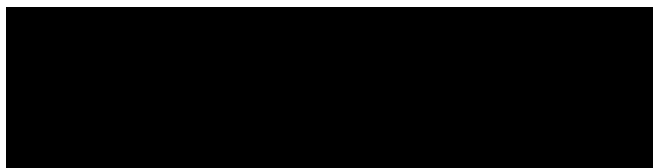
RESPONSIBILITIES OF THE TRUSTEES

Charity law requires the board of trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its income and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with charity law. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 26 June 2025 and signed on behalf of the Trustees by:



OPEN BOOK
INDEPENDENT EXAMINERS REPORT
For the year ended 31 March 2025

I report on the financial statements for the year ended 31 March 2025, set out on pages 10 to 18.

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 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 report

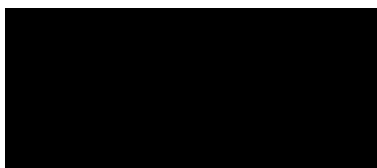
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration 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 and Regulation 4 of the 2006 Accounts Regulations (as amended); and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)

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



Akkounted Limited
47 Fergusson Road
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OPEN BOOK

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2025

	Note	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
INCOME AND ENDOWMENTS FROM:					
<i>Charitable activities</i>					
Grants and donations	2	293,100	88,022	381,122	322,365
		<u>293,100</u>	<u>88,022</u>	<u>381,122</u>	<u>322,365</u>
EXPENDITURE ON:					
Raising funds	3	-	-	-	-
Charitable activities	3	15,536	201,704	217,240	244,457
		<u>15,536</u>	<u>201,704</u>	<u>217,240</u>	<u>244,457</u>
Net (expenditure) / income for the year		277,564	(113,682)	163,882	77,908
Transfer between funds		-	-	-	-
Net movement in funds in the year		277,564	(113,682)	163,882	77,908
Reconciliation of funds:					
Total funds at 31 March 2024		83,593	157,882	241,475	163,567
Total funds carried forward	10	<u>361,157</u>	<u>44,199</u>	<u>405,357</u>	<u>241,475</u>

There are no recognised gains or losses other than the results for the period as set out above.

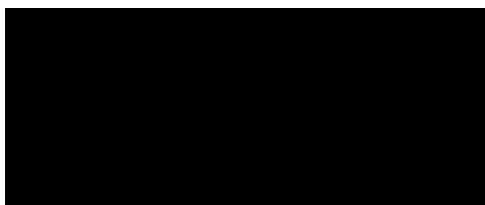
All the activities of the charity are classed as continuing.

The notes on pages 12 to 18 form an integral part of these accounts.

OPEN BOOK
BALANCE SHEET
As at 31 March 2025

		2025	2024
	Note	£	£
FIXED ASSETS			
Tangible assets	6	-	292
CURRENT ASSETS			
Bank		417,053	250,218
Debtors	7	152	-
		<u>417,204</u>	<u>250,218</u>
CURRENT LIABILITIES			
Amounts falling due within one year	8	(11,847)	(9,035)
Deferred Income	9	-	-
		<u>405,357</u>	<u>241,183</u>
NET ASSETS		<u><u>405,357</u></u>	<u><u>241,475</u></u>
FUNDS			
Unrestricted - General		361,157	83,301
Unrestricted - Designated		-	292
Restricted		44,200	157,882
Total funds carried forward at 31 March 2025	10	<u><u>405,357</u></u>	<u><u>241,475</u></u>

Approved by the Board of Trustees on 26 June 2025 and signed on their behalf by:



The notes on pages 10 to 16 form an integral part of these accounts

OPEN BOOK
NOTES TO THE ACCOUNTS
For the year ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value. The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

At 31 March 2025 the general fund is in surplus by £361,157 (2024: £83,593). The trustees expect the charity to be able to meet its liabilities as they fall due for a period of at least 6 months from approval of the accounts. Given this, they conclude the charity is a going concern and continue to adopt the going concern basis for preparing the accounts.

Income

All income is included in the Statement of Financial Activities when the charity has entitlement, it is probable that the resources will be received and the monetary value be measured with sufficient reliability. This figure exceeds the amount required to meet the charity's reserves policy. As part of a multi-year funding agreement entered into with Creative Scotland (1 April 2025 - 31 March 2028) Open Book has undertaken to commit £205,000 from these unrestricted funds/reserves to the delivery of this programme.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Irrecoverable VAT is charged against the category of resource expended for which it was incurred. The following specific policies are applied to particular categories of expenditure:

- Costs of raising funds comprise those costs directly associated with generating donations and fundraising income.

Charitable activity expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including governance costs. Indirect expenditure is allocated between activities based on staff time.

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Tangible Fixed Assets

Assets are initially recorded at cost and only assets over £500 are capitalised. Depreciation is provided in annual instalments over the estimated useful lives of the assets. The rates of depreciation are as follows:-

- Computer equipment - 33.33% straight line per annum

Restricted funds

Unrestricted funds are income receivable without specified purpose and are available as general funds.

Designated funds

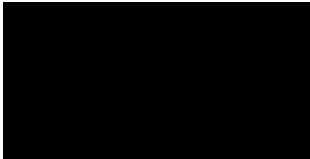
This fund represents the net book value of fixed assets.

Restricted funds

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through terms of appeal.

OPEN BOOK
NOTES TO THE ACCOUNTS (continued)
For the year ended 31 March 2025

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
<i>Grants and Donations:</i>				
Grants Income:	25,000	88,022	113,022	194,602
Donations	217,634	-	217,634	102,588
Other Charitable Activities	216	-	216	175
Gift Aid	50,250	-	50,250	25,000
	293,100	88,022	381,122	322,365
<i>Represented By:</i>				
<i>Grants Income:</i>				
Baillie Gifford	25,000	-	25,000	50,000
Creative Scotland	-	56,000	56,000	85,050
Edinburgh International Book Festival	-	-	-	15,500
Scottish Book Trust	-	2,800	2,800	2,800
Bord Na Gaidhlig	-	1,380	1,380	4,140
Project Home	-	-	-	1,107
Push The Boat Out	-	725	725	1,025
Carnegie Library - Ayr	-	-	-	1,000
Robertson Trust	-	-	-	5,000
Paisley Library	-	2,200	2,200	1,000
BOS Reach	-	22,980	22,980	22,980
JD Sports	-	-	-	5,000
Social Bite	-	1,100	1,100	-
Community Grant Funding	-	837	837	-
	25,000	88,022	113,022	194,602
<i>Donations Received:</i>				
	201,316	-	201,316	100,000
	1,000	-	1,000	-
	500	-	500	-
	480	-	480	-
	260	-	260	220
Other Donations (via Paypal)	14,078	-	14,078	2,368
	217,634	-	217,634	102,588
<i>Other Charitable Activities:</i>				
Amazon Smile	-	-	-	61
National Librasry of Scotland	175	-	175	-
Sale of Publications	41	-	41	114
	216	-	216	175

OPEN BOOK
NOTES TO THE ACCOUNTS (continued)
For the year ended 31 March 2025

3. EXPENDITURE

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
<i>Raising funds:</i>				
Professional fees - fundraiser	-	-	-	-
<i>Charitable activities:</i>				
Book costs	128	369	497	294
Postage, printing and stationery	-	3,430	3,430	2,088
Training	-	2,995	2,995	2,190
Workshop	-	86,911	86,911	99,797
Conferences	900	-	900	4,812
Festival attendance	-	4,704	4,704	4,370
Venue hire and catering	-	1,816	1,816	2,549
Travel and subsistence	-	4,455	4,455	6,609
Marketing	-	13,255	13,255	19,551
Trustee remuneration	-	44,858	44,858	56,744
Non-trustee salaries	4,771	37,005	41,776	34,363
Staff entertaining	-	-	-	-
Website	-	1,908	1,908	1,742
Insurance	394	-	394	384
Disclosure Scotland	312	-	312	186
Miscellaneous costs	356	-	356	286
Cleaning	11	-	11	1,072
IT subscriptions & consumables	984	-	984	596
Depreciation	292	-	292	292
<i>Charitable activities - Governance costs:</i>				
Independent examination fees	1,680	-	1,680	1,620
Book-keeping fees	3,755	-	3,755	3,450
Payroll fees	1,404	-	1,404	1,014
Employment Law advice	176	-	176	-
Business planning fees	375	-	375	450
	15,537	201,704	217,240	244,457

4. STAFF COSTS AND TRUSTEES REMUNERATION

	2025 Total	2024 Total
	£	£
Staff salaries	74,277	84,544
Social security costs	1,870	2,901
Pension costs	3,114	3,662
Freelance	7,373	-
	86,634	91,107

OPEN BOOK
NOTES TO THE ACCOUNTS (continued)
For the year ended 31 March 2025

4. STAFF COSTS AND TRUSTEES REMUNERATION (CONTINUED)

The average number of employees during the year was as follows: -

	2025	2024
	£	£
Director	1	1
Operations Manager	1	1
Administrative Assistant	1	1
	<u>3</u>	<u>3</u>

No employee received emoluments of £60,000 or more during the current or previous year.

██████████ was remunerated through the payroll in the year - salary £44,858 - for her role as Director in accordance with article 41 of the charity's constitution and s67(3) of the Charities and Trustees Investments (Scotland) Act 2005.

██████████ also undertook the delivery of several sessions and workshops during the year, resulting in additional, non-payroll, payments totalling £4,225.

██████████ was re-imbursed for travel and general expenses incurred on behalf of the charity during the year totalling £205.

██████████ (husband of a trustee) made donations totalling £200,000 during the year.

5. NET INCOME / (EXPENDITURE) FOR THE YEAR

	2025	2024
	£	£
<i>This is stated after charging: -</i>		
Depreciation	292	292
Independent Examiner's fees	1,680	2,901
Book-keeping fees	3,755	3,662
	<u>5,727</u>	<u>6,855</u>

OPEN BOOK
NOTES TO THE ACCOUNTS (continued)
As at 31 March 2025

6. FIXED ASSETS

	Office Equipment £	Total £
Cost		
At 1 April 2024	875	875
Additions / Disposals in the year	-	-
	<u>875</u>	<u>875</u>
Depreciation		
At 1 April 2024	583	583
Charge for the year	292	292
	<u>875</u>	<u>875</u>
Net Book Value		
At 31 March 2025	<u>-</u>	<u>-</u>
At 31 March 2024	<u>292</u>	<u>292</u>

7. DEBTORS

	2025 £	2024 £
Prepayments	152	-
Grant debtors	-	-
Other debtors	-	-
	<u>152</u>	<u>-</u>
	<u>152</u>	<u>-</u>

8. CREDITORS

	2025 £	2024 £
Accruals	9,898	6,774
PAYE and social security	1,450	1,807
Pension payable	498	453
	<u>11,847</u>	<u>9,035</u>
	<u>11,847</u>	<u>9,035</u>

9. DEFERRED INCOME

	2025 £	2024 £
Opening balance brought forward	-	-
Additions in the year	-	-
Released in the year	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

OPEN BOOK

NOTES TO THE ACCOUNTS (continued)

For the year ended 31 March 2025

10. MOVEMENT IN FUNDS

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
Restricted Funds					
BOS Reach	9,575	22,980	(21,065)	-	11,490
Baillie Gifford	-	-	-	-	-
Creative Scotland Community Project	140,000	56,000	(168,000)	-	28,000
Social Bite	-	1,100	(1,100)	-	-
Paisley Library	-	2,200	(1,100)	-	1,100
Bord Na Gadhlig	2,030	1,380	(1,685)	-	1,725
Community Grant Funding	-	837	(837)	-	-
JD Sports	5,000	-	(3,115)	-	1,885
Project Home	1,277	-	(1,277)	-	-
Scottish Book Trust	-	2,800	(2,800)	-	-
Push The Boat Out	-	725	(725)	-	-
Robertson Trust	-	-	-	-	-
	<u>157,882</u>	<u>88,022</u>	<u>(201,704)</u>	<u>-</u>	<u>44,200</u>
Unrestricted Funds					
Donations	58,593	217,634	-	-	276,227
Other Charitable Activities	-	216	(216)	-	-
Baillie Gifford	25,000	25,000	(15,320)	-	34,680
Gift Aid	-	50,250	-	-	50,250
	<u>83,593</u>	<u>293,100</u>	<u>(15,536)</u>	<u>-</u>	<u>361,157</u>
Total Funds	<u>241,475</u>	<u>381,122</u>	<u>(217,240)</u>	<u>-</u>	<u>405,357</u>

OPEN BOOK
NOTES TO THE ACCOUNTS (continued)
For the year ended 31 March 2025

11. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total funds
	£	£	£
At 31 March 2025			
Tangible fixed assets	-	-	-
Net current assets	361,157	44,200	405,357
	<u>361,157</u>	<u>44,200</u>	<u>405,357</u>
At 31 March 2024			
Tangible fixed assets	292	-	292
Net current assets	83,301	157,882	241,183
	<u>83,593</u>	<u>157,882</u>	<u>241,475</u>

12. COMMITMENTS

As at the year end the charity had no capital commitments (2024: £nil).