

**WRITERS & SCHOLARS EDUCATIONAL TRUST**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2015**

**Charity Number: 325003**



**WRITERS & SCHOLARS EDUCATIONAL TRUST**  
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## WRITERS & SCHOLARS EDUCATIONAL TRUST

### INTRODUCTION

FOR THE YEAR ENDED 31 MARCH 2015

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*“Most of the problems in the world come about due to the fact that people do not hear each other.”* Turkmen author Ak Welsapar – Index magazine 2015

*“The more of an effort they make to silence me, the more my voice arrives everywhere.”* El Haqed – Index on Censorship Freedom of Expression Award winner 2015

### ABOUT INDEX ON CENSORSHIP

Index on Censorship is an international organisation that defends the freedom for everyone to express themselves without fear of harm or persecution. The inspiration of poet Stephen Spender, Index was founded in 1972 to publish the untold stories of dissidents behind the Iron Curtain and beyond. Today, we fight for free speech around the world, challenging censorship whenever and wherever it occurs.

Index believes that the first step to tackling censorship is to raise awareness. We do this by publishing works by and about censored writers and artists in our quarterly magazine, online, and through a regular programme of public events. We also monitor censorship, undertake advocacy campaigns, and support individuals through an annual Freedom of Expression awards and fellowship.

## WRITERS & SCHOLARS EDUCATIONAL TRUST

### CHAIRMAN'S STATEMENT

#### FOR THE YEAR ENDED 31 MARCH 2015

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This was a year in which free speech made international headlines. The killings at French satirical magazine Charlie Hebdo were the worst kind of reminder of the threats posed daily to those who seek to express themselves freely in ways deemed to be controversial. The subsequent attack at a free speech debate in Copenhagen – less than 24 hours after Index hosted a debate on hate speech at the Free Word Centre in London – brought even closer to home the risks of defending free expression.

The violent desire of some to prevent free speech is not a theoretical danger: in Bangladesh, at least three atheist bloggers have been killed this year, a Polish journalist was fatally beaten, and government critics from Angola to Azerbaijan detained. Armed guards are now not an infrequent sight on the doors at UK free speech events.

It is for this reason that Index continues to act “with concern for those not free” as founder Stephen Spender urged, and why we still need to defend so vigorously the right for everyone to be able to express themselves free from the fear of harm or persecution. I was proud that Index led the global call immediately after the attacks on Charlie Hebdo for mass publication of the magazine’s cartoons in solidarity with those killed. In doing so, Index recognised that the isolation of their targets is too often a factor permitting censors, violent or otherwise, to succeed in the suppression of speech.

Working as part of collaboration was a hallmark of Index's 2014/15. We were at the heart of a successful campaign for the release of Bahraini activist Maryam Al-Khawaja, in conjunction with former Freedom of Expression Award winner Nabeel Rajab, for whose release we also subsequently campaigned during the year. We also worked with several partners to raise awareness of Azerbaijan’s deteriorating human rights record in the run-up to the European Games. A complaint letter from the Azerbaijan embassy in London about our persistent coverage suggested we struck a nerve.

Index focused on areas where it could have an impact. An EU-funded pilot project that monitors threats to media freedom in Europe produced more than 700 reports and has been given renewed funding for a second year – the only such project to successfully have its funding extended beyond the pilot stage.

We expanded our Freedom of Expression Awards to maximise the benefits for our winners – with a week of training and networking, plus support for the subsequent year and beyond; we published a host of original writing in the magazine, reaching new audiences through new formats like podcasts, picture galleries and through syndication; and we commissioned original work from internationally renowned cartoonists for a special exhibition. Our long-standing work on art and offence proved highly topical in the wake of several high-profile show cancellations in the UK and culminated in the publication of guidance for arts venues on legal protections for staging controversial works.

And we maintained our commitment to young people through an advisory board that is shaping our agenda for the coming years.

It has been a hard, emotional and ultimately successful year. And throughout, we have made sure that Index remains a vital source of information and catalyst for debate on freedom of expression.

David Aaronovitch  
London, August 2015

## WRITERS & SCHOLARS EDUCATIONAL TRUST

### TRUSTEES' REPORT

#### FOR THE YEAR ENDED 31 MARCH 2015

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The Trustees submit their annual report and the financial statements of the charity and group (consisting of Writers and Scholars Educational Trust and its subsidiary – Writers and scholars International Limited) for the year ended 31 March 2015.

The Trustees have complied with statutory requirements and the requirements of the charity's Trust Deed, in preparing the financial statements.

#### **OUR AIMS**

##### *Inform*

##### **Index raises public awareness of censorship**

Index seeks to broaden and deepen public understanding of threats to freedom of expression as the first step to addressing those threats. Without such information, individuals are unable to make the informed decisions that are crucial for full participation in a free society. We raise awareness through an award-winning quarterly magazine, website and social media, through monitoring and reporting on freedom of expression violations, and through debates and events.

##### *Support*

##### **Index supports censored writers and artists**

Index supports all those facing censorship and threats to free expression. This includes writers, artists, scholars and freedom of expression campaigners, as well as painters, sculptors, musicians, film makers, theatre directors, actors and anyone else in the creative arts or active in research or teaching who is denied the right of free expression. We achieve this through the publication and promotion of original written material in our magazine and online, and by organising the publication, performance or exhibition of banned artists' work, and through our annual Freedom of Expression Awards and awards fellowship.

##### *Influence*

##### **Index campaigns for change**

Index uses the expertise and information gathered in its magazine, in its online reporting, and through specific projects to campaign for change on freedom of expression issues. We achieve this through media campaigns, and by lobbying governments and authorities on specific issues. We work with other organisations to strengthen the power of our advocacy by sharing resources and information.

##### *Debate*

##### **Index creates and encourages debate**

Open debate is a central tenet of free expression. Index actively promotes discussion about the limits and concerns surrounding free expression. We achieve this through regular on-and offline debates, and a dedicated discussion section on our website.

#### **OVERVIEW OF THE YEAR 2014-15**

Freedom of expression came to international prominence following the killing of 12 people at French satirical magazine Charlie Hebdo, generating international debate on the limits of free speech and in particular the nature of offence.

Index has been tracking threats against the media in Europe since mid-2014. Our Mapping Media Freedom project demonstrated that media professionals and organisations face threats across Europe, providing detailed reports on a situation that reflects a broader global deterioration for journalists – more than 60 journalists were killed in 2014 worldwide.

Traditional censorship (control of the media; banning of dissenting voices; arrest and detention) remain prominent features of the landscape. Index's campaigning work focused on Bahrain and Azerbaijan, where it has established relationships with writers and activists.

Elsewhere, threats to freedom of expression from governments using security concerns to stifle speech, and from a broader culture of 'taking offence' have been the focus. In the UK, Index spoke out against the government's new plans to tackle extremism and on the question of the so-called 'Right to be Forgotten' in Europe.

# WRITERS & SCHOLARS EDUCATIONAL TRUST

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2015

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### INFORM

#### **Index on Censorship magazine**

The magazine team has focused this year on broadening the reach of the magazine through syndication in international media outlets, by building relationships with universities, and by creating content in new forms such as podcasts and e-books.

#### **Summary of our editions**

##### **Seeing the Future of Journalism**

Described by British media commentator Roy Greenslade as a “must-read” for journalists, this edition examined whether developments in journalism would mean the public was better or worse informed. Articles included the use of technology in reporting from Africa, the challenges of surveillance for foreign correspondents, and changes in funding models for media organisations. It also included a new short story from playwright and author Ariel Dorfman. The magazine was launched at a sell-out event at The Frontline Club.

##### **Drafting Freedom to Last**

Ahead of the 800-year anniversary of the signing of the Magna Carta, our winter edition considered whether a new Magna Carta was required for the 21st century and what freedoms the original had delivered. It included an interview with author Neil Gaiman by cartoonist Martin Rowson, published as a podcast, plus cartoons from persecuted cartoonists Bonil and Rayma; and the first ever English translation of Hanoch Levin’s Diary of a Censor. The launch was an exclusive event at the British Library with panellists including former Attorney General Dominic Grieve, and guests including Melvyn Bragg.

##### **Across the Wires**

With a special focus on the threats to free expression within refugee camps, Index followed the steps of Italian journalist Fabrizio Gatti, who spent four years undercover investigating migrant routes from Africa to Europe. The issue included pieces by refugees, written from inside camps. The issue also featured analysis of the aftermath of the Charlie Hebdo attack in Paris, with contributions from Turkish novelist Elif Shafak and British playwright David Edgar. This was subsequently published as an e-book. The magazine was launched at the Hay Festival at events that included speakers David Baddiel and Anita Anand.

##### **Fired, Threatened, Imprisoned**

The summer issue took a global vantage point to explore the threats faced by students, teachers and academics. In the UK and US, “no-platforming” and “trigger-warnings” are shutting down debate. In Turkey, an exam question relating to the Kurdish movement led to death threats for one historian. In Mexico, students are being abducted and protests quashed. Also in this issue Ken Saro-Wiwa Junior introduced a previously unpublished letter from his activist father, 20 years after he was executed by the Nigerian state. The magazine was launched at Birkbeck College, University of London.

##### **Readership**

More than 9,000 universities worldwide subscribe to Index on Censorship magazine, which is also available for individual subscription in print, digital and app formats. In 2014, there were 1,329 registrants to Index magazine e-alerts, up by 15%. In February 2015, article downloads were 7,688, up from 4,305 for the same month the preceding year.

##### **Online**

Index has had considerable success targeting an improved online presence. Online page sessions increased by 25 percent in the period compared to the previous year (730,802 vs 585,928); users were up by 27 percent (594,528 vs 468,083); and page views were up by 28 percent (1,062,607 vs 829,081).

Index has 28,500 followers on Twitter and 7,327 likes on Facebook.

In 2014, a documentary produced by Senior Advocacy Officer Melody Patry for Index – Shout Art Loud! – was shortlisted for an Amnesty Media Award. The interactive web documentary examines the way in which Egyptians are using theatre, dance and even graffiti to tackle the taboo subject of violence against women.

## WRITERS & SCHOLARS EDUCATIONAL TRUST

### TRUSTEES' REPORT (continued)

#### FOR THE YEAR ENDED 31 MARCH 2015

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#### SUPPORT

##### Freedom of Expression Awards and Fellowship

Hosted again in the prestigious central London Barbican complex, this year's Freedom of Expression Awards also launched a new fellowship programme intended to enhance the benefits of the awards for winners.

The awards were judged by a panel that included technology entrepreneur Martha Lane Fox, campaigner and journalist Mariane Pearl, best-selling novelist Elif Shafak, and human rights lawyer Keir Starmer. The awards were presented by the judges and special guests, including outgoing Guardian editor, Alan Rusbridger.

##### Award winners

###### Journalism (joint winners):

*Rafael Marques de Morais, Angola*

*Journalist and human rights activist Rafael Marques de Morais exposes government and industry corruption in Angola – speaking out for those whose human rights have been violated. Shortly after the awards, Rafael was given a six-month suspended sentence related to a book he had published on blood diamonds.*

*Safa Al Ahmad, Saudi Arabia*

*Safa Al Ahmad spent three years covertly filming a mass uprising in Saudi Arabia's Eastern Province that had, until her film, gone largely unreported. She did this in a country where those accused of dissent can face execution and travelling solo as a female is restricted. Al Ahmad's documentary, Saudi's Secret Uprising, gave a rare glimpse of civil unrest from the region when it was broadcast by in May 2014. Since her important documentary aired Al Ahmad has faced extensive and violent online threats, and has been advised for her own safety not to return to her country.*

###### Advocacy

*Amran Abdundi, Kenya*

*Amran Abdundi is an activist who supports women in north eastern Kenya who are vulnerable to rape, female circumcision and murder. Despite death threats, Abdundi's Frontier Indigenous Network (FIN) has set up shelters along the dangerous border between Kenya and Somalia, an area where militant terrorist groups pose a threat to many. Alongside these shelters, FIN also maps out conflict areas, targets the illegal arms trade which fuels local conflict and has set up radio listening groups.*

###### Arts

*El Haqed, Morocco*

*Moroccan rapper and human rights activist Mouad "El Haqed" Belghouat has not only had his songs censored and his album banned but has also been imprisoned three times since 2011 – including a one-year jail term for lyrics critical of the police. Imprisoned for four months in 2014 after witnesses at his trial were stopped from testifying and key pieces of evidence barred, El Haqed continues to make music about endemic corruption in the Moroccan state and widespread poverty in his country.*

###### Digital Activism

*Tamas Bodoky/Atlatszo*

*Hungarian journalist Tamás Bodoky founded the investigative news website Atlatszo to promote a free press in Hungary, a country where journalists and news organisations face recently introduced media taxes, a proposed internet tax for citizens, smear campaigns and police-run office raids. Bodoky brought together a range of crowd-sourced approaches to empower citizens in the face of this deteriorating situation for human rights, including tools to allow for anonymous reporting of corruption and to help investigate freedom of information requests (and refusals).*

###### Fellowship

This year's award winners are the first Index on Censorship Freedom of Expression Award fellows – a new programme launched by Index to help those we support to maximise their own impact. Since their week of training in London during the awards week, we have been working with each winner to identify one element of their work with which we could support them. This is personalised and involves everything from website design to networking.



## WRITERS & SCHOLARS EDUCATIONAL TRUST

### TRUSTEES' REPORT (continued)

#### FOR THE YEAR ENDED 31 MARCH 2015

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International pressure is being maintained in the case of journalist Rafael Marques de Morais, who was sued by those who would rather his investigations into human rights abuses in Angolan mines were not published. Index coordinated a letter from a host of international signatories, including film director Steve McQueen, jewellers Tiffany and novelist Margaret Atwood, protesting at the sentence given to the journalist in May. We were saddened that Arts winner El Haqed was forced to cancel a live concert on Moroccan home soil this month and we are working hard to help him increase his online presence.

#### YOUTH

Index has developed a dedicated programme of youth work to help raise awareness of freedom of expression issues among a younger generation, and to help inform our own policy development agenda. The key feature of this work is an international youth advisory board, made up of young people aged between 16 and 25, which meets online via Google Hangout once a month to discuss areas of free expression of interest to them and to advise Index on key issues facing this age group.

The group also contributes to the Index website via stories, videos and blogs, and participates in occasional offline events and training, such as a discussion about global sporting events and free expression.

We work with a number of local groups involved in young people's development, including The Challenge UK, providing opportunities for young people to participate in events such as the Index on Censorship Freedom of Expression Awards, and as panellists in magazine launches.

Since 2011, Index has worked with Liverpool John Moore's University to award an internship to a recent graduate, who works for a year as an editorial intern. Interns have all successfully gone on to full employment following their internships.

#### INFLUENCE

Index worked on national and international campaigns and projects in 2014/15 that focused on the question of free expression and offence, on challenging authoritarian regimes, and on media freedom.

#### Mapping Media Freedom

Index was delighted to be one of only two projects selected by the European Commission for renewed funding as part of its media freedom work stream.

Index piloted a highly successful project in 2014 to map media freedom across the European Union and EU candidate countries and will now launch this map on a stand-alone website, expanding it to cover Belarus, Ukraine and Russia. More than 700 reports of intimidation, violence and the imprisonment of journalists were logged on the map in its first year, lifting the lid on the everyday threats to media freedom that have previously gone largely unreported or undocumented.

#### Authoritarian regimes

This year Index focused its main advocacy work on two countries with whom we have established links and proven success in advocacy: Bahrain and Azerbaijan. In the first half of the year, we focused in particular on Azerbaijan following a crackdown on journalists and activists in 2014 and ahead of the inaugural European Games in June.

This campaigning work has clear impact: the Azerbaijan embassy in London issued a letter in response to Index's articles at the start of the year. And last year Bahraini activist Maryam al-Khawaja attributed her release from prison to the international pressure that organisations like Index brought to bear.

## WRITERS & SCHOLARS EDUCATIONAL TRUST

### TRUSTEES' REPORT (continued)

#### FOR THE YEAR ENDED 31 MARCH 2015

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##### Azerbaijan

Our campaign against serial human rights abuser Azerbaijan delivered a slew of stories on, and statements against, the government in the run-up to the inaugural European Games. Index worked in collaboration with a number of organisations, bringing our media know-how to guidance packs for journalists covering the games, and to social media coverage. We also protested outside the embassy in London.

Azerbaijan's ambassador to London wrote to Index to complain about our coverage, insisting: "In my country, human rights and fundamental freedoms are ensured in full compliance with the national and international commitments that Azerbaijan has subscribed to. No one is persecuted for his/her political views and activities as proved by Azerbaijan's vibrant political process and free and diverse media." We responded with a public letter detailing the government's freedom of expression violations. We also gave a special award to the jailed, persecuted and exiled journalists and activists of Azerbaijan at our annual Freedom of Expression awards.

##### Bahrain

Index worked closely with Bahraini activist and Index Freedom of Expression Award winner Nabeel Rajab on a campaign for the release of Maryam Al-Khawaja, co-director of the Gulf Centre for Human Rights, following her arrest in Bahrain in August 2014. The campaign, which targeted the US and European governments, was successful and Maryam was released. Nabeel was himself arrested following this campaign and Index worked with Maryam, including hosting a press conference in London, to campaign for Nabeel's release. This, too, was successful.

##### **Art and offence**

We continued our work on artistic free expression with conferences in Northern Ireland and Wales as well as public discussions on handling controversial works in response to the cancellation of performances at a number of well-known venues, as well as. As a follow-up to these conferences, we received funding from Arts Council England for law packs aimed at helping arts venues and organisers understand the legal protections for free speech in Britain, which were published in June 2015.

##### **UK**

Index spoke out against the government's plans to scrap the Human Rights Act, its planned 'Snooper's Charter' and the proposed extremism bill. We expect to grow our campaign against the extremism bill in particular from the autumn.

##### **Drawing Pressure**

The attacks on Charlie Hebdo threw a global spotlight on the challenges faced by cartoonists worldwide. Index has since its earliest days reported on the persecution of satirists. As part of our work in celebrating as well as defending free expression, Index this year asked internationally renowned cartoonists to reflect on the past year for free expression in their own way and displayed the original works as part of the Freedom of Expression Awards. This project was supported by Twitter and the cartoons will be auctioned later this year.

##### **DEBATE**

###### **Celebrating and defending free expression**

The past year has seen Index develop its range of events to an expanding set of audiences.

Whether promoting the magazine, exploring complex topical debates, or highlighting Index's campaigns and priorities, the focus throughout has been on engaging ever more supporters, deepening their support and broadening our partners and networks.

In the hours after the killings at Charlie Hebdo, Index led an international call proposing simultaneous publication of the magazine's cartoons. A number of peer organisations and media outlets joined the call, including American PEN, Article 19, Comic Book Legal Defense Fund, Conway Hall, English PEN, Folha de Sao Paulo (Brazil), Free Word Centre, The Guardian (UK), and Mail & Guardian (South Africa). The appeal was retweeted more than 1,000 times and shared more than 2,000 times on Facebook.

Index contributed widely to the debate on free expression following the attacks, with appearances on Al Jazeera, BBC News, the BBC World Service and BBC Radio 4 Today and PM programmes, Sky News and The Guardian.

## WRITERS & SCHOLARS EDUCATIONAL TRUST

### TRUSTEES' REPORT (continued)

#### FOR THE YEAR ENDED 31 MARCH 2015

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As well as responding to media requests, Index has also participated in a host of public debates including an event on hate speech with prominent free speech advocates Timothy Garton Ash and Peter Molnar, a discussion on cartoonists at Jewish cultural centre JW3, and a panel debate on comedy as part of the London Irish Comedy Festival. Index continues to take the debate on free expression to a wider audience on a regular basis. In the last three months of the year under review, we spoke at panels in Beirut, Copenhagen, Montenegro and Warsaw.

In the UK, we discussed the digital age with the Astronomer Royal, Lord Rees, and former Home Secretary Charles Clarke at King's College, Cambridge. We debated the limits of free expression with panellists including comedian David Baddiel and historian Tom Holland at the Hay Festival; and we questioned religious freedoms at The Leeds Big Bookend festival. In addition, we considered questions of journalism, art, and the future of Ukraine, as well as hosting an exclusive magazine launch at the British Library on the eve of a limited exhibition of all four extant copies of the charter.

#### PLANS FOR 2015/16 AND BEYOND

Index has identified five key areas of focus for 2015/16:

- Publishing works by censored writers and artists

Index will forge new global partnerships to reach a broader audience with content from the magazine and create new content related to stories and issues created for the magazine.

- Freedom of Expression Awards Fellowships

Index will build on the success of its inaugural fellowship to create a sustained programme of support for winners. This will include training in areas such as digital security, advocacy, fundraising and communications. We have already developed new partnerships to help deliver this programme.

- Campaign against UK laws targeting free speech

Index will focus on ensuring the proposed extremism bill in the UK does not impose further restrictions on free speech through a targeted campaign of advocacy and public awareness-raising, working with universities, religious groups and others.

- Art and Offence

Index will publish further guidance on the laws protecting freedom of expression in the UK as they relate to artists and arts venues and explore in particular the role of the police and judiciary in ensuring controversial work can be staged.

- Authoritarian regimes

Index will undertake targeted campaigns related to individuals, groups and issues in countries where Index can have greatest impact.

## WRITERS & SCHOLARS EDUCATIONAL TRUST

### TRUSTEES' REPORT (continued)

#### FOR THE YEAR ENDED 31 MARCH 2015

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#### FUNDING

We are grateful to the support of the following during the year:

The Alan and Babette Sainsbury Charitable Fund

Air BnB

Arts Council England

Arts Council Northern Ireland

Arts Council Wales

The John S Cohen Foundation

Doughty Street Chambers

eBay Inc.

The Elaine and David Potter Foundation

The Eranda Foundation

European Commission

Evening Standard

The Foundation

Fritt Ord

Google

The Guardian

Hide My Ass!

David McCune

Sage Publications

Stichting Doen

ThoughtWorks

Vodafone

Paul Webster and friends

and various individuals who have supported the organisation through Index Champions or Index Advocates membership or through subscription to the magazine.

#### Fundraising

The financial year 2014-15 represented a strong fundraising performance in terms of widening our funding base including donations in kind and also significantly increasing the funding for our annual awards event, with the prospect for more next year as we pursue a fellowship programme.

The awards raised £79,000 in the year under review compared to the previous year – marking a 50 percent increase in corporate sponsorship. In addition to regular sponsors Sage Publications, The Guardian, Google and Doughty Street Chambers, new sponsorships were received from Thoughtworks, Vodafone, Hide My Ass! and film producer Paul Webster and friends.

The David & Elaine Potter Foundation, The Eranda Foundation and Fritt Ord all renewed their core funding, with the Potter Foundation at a higher level than the previous grant. We also secured grants from The Alan and Babette Sainsbury Charitable Fund and corporate funding from Facebook, eBay and Twitter.

On project funding, we brought to an end and received the balance of grants for our work on the European Commission-funded Media Mapping programme and Stichting Doen's two-year pilot project on mapping censorship in Africa and India. We are delighted that a new application to the European Commission for an expansion of the Media Mapping programme has been granted for the current year 2015-16. Smaller project funding was secured from the Arts Councils of both Wales and Northern Ireland as we continued our Arts and Free Expression work with day conferences in both countries. Arts Council England has renewed our core grant for three more years starting 2015.

Overall income was down on the previous year by £138,000 but this reflects the fact that we had no income from the Arts Council matched funding scheme, which we completed a year early, and that a number of large projects came to an end.

We have received considerable donations in kind, the largest being £45,000 worth of consultancy from The Foundation (with £15,000 more to complete in the current year). We also received hotel accommodation for our awards winners from

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### TRUSTEES' REPORT (continued)

#### FOR THE YEAR ENDED 31 MARCH 2015

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Airbnb, allowing us to host winners for a full week and offer them training sessions as part of the fellowship programme. In previous years, finances have constrained these visits to one or two days.

We have continued our relationship with Liverpool John Moores University, who co-fund an internship at Index. For 2015, this will be converted into the Tim Hetherington Prize for a full year's placement.

Individual giving, to which we had devoted more resources than in the recent past, was lower than expected. However we have revamped our membership offering and hope this will deliver more individual gifts in future.

#### **Financial Report**

The Trustees report that the group posted a deficit of £13,719. This was made up of a deficit on Writers and Scholars Educational Trust of £23,082 and a profit by Writers and Scholars International Limited of £9,363. Of the deficit on the charity, £2,087 of this was represented by using up restricted funding on charitable activities, so that the unrestricted funds level fell by £20,996 over the year, to leave the balance of unrestricted funds carried forward at 31 March 2015 at £56,023 which constitutes the charity's level of free reserves. The company's profit of £9,363 in the year, reduced its level of negative reserves to £31,911. The Charity issued a letter of support to the Company in this respect. Overall, the level of consolidated reserves has fallen from £35,744 to £24,112. In 2015/16, Index is forecasting at least a small surplus, if not a greater level of financial performance to start rebuilding the reserves to the level stated in the reserves policy (see next section below). The Trustees continue to monitor the situation as regards the level of reserves.

Consolidated group income was £678,710, down on 2013/14 by £138,377, in the main due to the completion of our Arts Council Catalyst matched funding scheme last year, which represented £96,000. Our income generated by fundraising events was up this year by £20,000 due to increased sponsorship for our annual awards event and represented a widening of our income base as several new donors and sponsors came on board for the event and have pledged to continue to support it.

Consolidated total resources expended were £692,429 compared with £874,780 the previous year. This reflects the reduced expenditure on project activity, particularly with the end of the EU Tunisia and Stichting DOEN projects as well as the downsizing measures taken last financial year anticipating the reduced level of funded project work. Costs of generating voluntary income increased by £31,000 as more of the CEO's time was devoted to raising funds given the shortfall the organisation had encountered from the previous year. Overall staff costs were £182,000 less than the previous year, while governance costs remained at the same level.

The inter-company position showed a relatively small annual movement, the closing balance showing at £3,119 owed by the Company to the Charity, compared with £10,421 the previous year.

#### **Reserves policy**

The reserves policy was reviewed by the Index board and a fresh calculation of the desired level of reserves was made, based on a consideration of at-risk funding. The board felt this was a more systematic and measurable way of arriving at a reserves target than previously undertaken. The target arrived at was £130,000, which equates to three months operating costs at the current level. As we are short of that target at present, the target will remain in place for the next two years and the level reviewed then. We have now made an annual budgetary commitment to boost the level of reserves towards its target level and this is included in the annual fundraising target.

#### **Public Benefit Statement**

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011, to have due regard to the Charity Commission's general guidance on public benefit. The Trustees ensure that this purpose is carried out by the performance of services valued by the public both in the UK and internationally.

Both forms of editorial content (online and print) offer the highest quality of commissioned journalism and analysis, providing viewpoints from all parts of the spectrum of any free expression debate. Our expert editorial filter of censorship issues can be used to help those interested in free expression find contextualised and verified information in support of free speech. We augment the news, picking the most important and most interesting free expression stories and pushing them out to a wider audience. The interest shown by the public in several of the current debates around free expression throughout all media has been particularly well served by the charity. Index has been at the forefront of many of such debates, able to deliver them in accessible form, through editorial content and events showcasing key figures from relevant fields and disciplines.

## **WRITERS & SCHOLARS EDUCATIONAL TRUST**

### **TRUSTEES' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2015**

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We also have extended geographical access to our debates by conducting several of them online through Google Hangouts and a preserved record of the conversations is accessible through our website and YouTube channel.

The research and articles published in Index on Censorship magazine are of direct relevance to specialist professionals in law, media and academia, but they also serve to deepen the knowledge and advance learning of the broader public, in the understanding and analysis of human rights. Extracts from the magazine continue to be offered for free on our website. Increasing social media followers and web viewing figures attest to the widening of our audience.

Our archive is available to the public without restriction via the Bishopsgate Institute, and this represents our body of work on free expression over the last 40 years. There is also our own archive of articles, interviews, policy papers, audio-visual content available for free on our website. As part of Index's media strategy, this year we have secured greater media coverage in UK tabloids and middle market newspapers, taking free speech arguments to a wider audience in terms of numbers and demographics.

Index continues to bring material to under-represented communities in the freedom of expression debate, and particularly expanding its reach towards greater numbers of young people and people involved in education this year. We hosted a dedicated section of our website for photography, art, creative writing and short-form journalism from young people and conducted monthly on-line participatory debates around a different theme of free expression prompted by events in the news. We also set up a Youth Advisory Board with new members every six months, so that we could consult on and be led by the members as to their requirements in the free expression realm as it affects young people and thus tailor our approach to meet these needs. We have worked directly with a number of youth and educational agencies, and been able to put different groups in contact with one another to share knowledge and we have begun to extend this network globally too.

Index supports key professionals and decision makers in the arts sector through case studies and conferences, helping them to protect and promote freedom of expression to their own audiences. Index held conferences in Wales and Northern Ireland for those communities to discuss and explore freedom of expression issues within their regional and local arts.

### **Governance and Management**

#### **Trustee Board**

Trustees serve for a period of three years and may be re-elected for a further two years for a maximum total of five years. Existing Trustees select members of the Trustee Board. Currently recruitment has occurred through personal recommendation and word of mouth. Rules and guidelines published by the Charity Commission on the responsibilities of being a Trustee are provided to all new Trustees. In addition, new Trustees are inducted in the charity by the Chief Executive and Chair of Trustees.

Every effort is made to ensure that all specialist areas of the Charity's operation are represented. Candidates that strengthen the Board are always considered, with no upper limit on the number of Trustees. Trustees meet four times a year to review strategy, risk and performance and to approve the operating plans and budgets. The majority of Trustee meetings take place at Writers and Scholars Trust's offices, enabling the Trustees to meet other members of staff on a regular basis.

Responsibility for strategy, planning and the day-to-day management of operations is delegated to a management team led by the Chief Executive. Formal reporting by the Chief Executive takes place in writing two weeks prior to each Trustee meeting. The key issues arising from this report and any other matters are then discussed in detail at the Trustee meeting. Minutes are then circulated, within seven days, for approval at the subsequent Trustee meeting.

The trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established to manage those risks. The management team carried out an annual review of our risk register and this review was approved by the Trustees. The assessment showed that while several listed risks (security (IT), reputational (complaints from end users); financial (loss of funding); loss of key personnel; staff morale) had come to pass, our planned responses in these matters were timely, robust and minimised the impact.

## WRITERS & SCHOLARS EDUCATIONAL TRUST

### TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2015

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#### Management

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- A strategic plan and annual budget overseen by the Trustees
- Regular consideration by the Trustees of financial results, variance from budgets, non-financial performance indicators and benchmarking reviews
- Delegation of authority and segregation of duties
- Identification and management of risk

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Charity's Trustees are responsible for preparing the Annual Report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law requires the directors to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charity and its financial activities for the period. In preparing those financial statements, the Trustees 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 accounting standards and statements of recommended practice have been followed, subject to any 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 operation

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ascertain the financial position of the Charity and to ensure that the financial statements comply with the Charities Act 2011. 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.

The Trustees confirm that so far as they are aware, there is no relevant audit information of which the Charity's auditors are unaware. They have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant information and to establish that the Charity's auditors are aware of that information.

#### POWERS AND RESTRICTIONS

The Trustees have absolute discretion to decide which of the Trust's purposes to forward, and no limitations on the means they adopt to do so. In particular they have complete discretion to invest money as they wish and are therefore not bound by the provisions of the Trustee Investment Act.

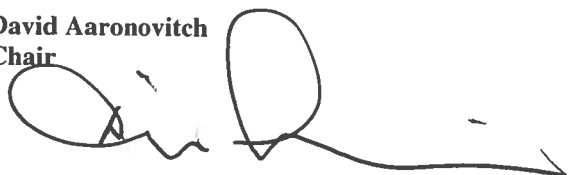
#### AUDITORS


haysmacintyre were reappointed auditors in the year and a proposal for their reappointment will be put to the Trustees.

Approved by the Board on 17 September 2015

and signed on its behalf by:

David Aaronovitch  
Chair



  
KATE FRANKS  
TRUSTEE

## WRITERS & SCHOLARS EDUCATIONAL TRUST

### LEGAL AND ADMINISTRATIVE INFORMATION

#### FOR THE YEAR ENDED 31 MARCH 2015

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#### Status

The Writers and Scholars Educational Trust is a registered charity, number 325003, constituted by the Trust Deed dated 25 March 1971.

#### Trustees

David Aaronovitch (Chair)  
David Membrey (resigned 5 November 2014)  
Matthew Parris  
Elaine Potter  
David McCune  
David Schlesinger  
Maya Wolfe-Robinson (resigned 4 June 2015)  
Turi Munthe (appointed 25 September 2014)  
Kate Franks (appointed 25 September 2014)

#### Management

Jodie Ginsberg – Chief Executive  
David Sewell – Finance Director  
Rachael Jolley – Editor, *Index on Censorship* magazine  
Sean Gallagher – Editor, *Online and News*

#### The principal address and contact details

92 -94 Tooley Street  
London  
SE1 2TH  
Telephone: 020 7260 2660  
E-Mail: [kirsty@indexoncensorship.org](mailto:kirsty@indexoncensorship.org)

#### Auditors:

haysmacintyre, 26 Red Lion Square, London, WC1R 4AG

#### Bankers:

Triodos Bank NV, Brunel House, Deanery Road, Bristol, BS1 5AS

#### Solicitors:

Bindmans LLP, 275 Gray's Inn Road, London, WC1X 8QB



## **INDEPENDENT AUDITORS' REPORT**

### **TO THE MEMBERS OF WRITERS & SCHOLARS EDUCATIONAL TRUST**

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We have audited the financial statements of Writers and Scholars Educational Trust for the year ended 31 March 2015 which comprise the Statement of Financial Activities, the Group and Charity Balance Sheets, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with the regulations made under the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of trustees and auditors**

As explained more fully in the Trustees' Responsibilities Statement set out on page 12, the trustees are responsible for the preparation of financial statements which give a true and fair view.

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at [www.frc.org.uk/auditscopeukprivate](http://www.frc.org.uk/auditscopeukprivate).

#### **Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

#### **Opinion**

In our opinion the financial statements:

- give a true and fair view of the state of the group's and charity's affairs as at 31 March 2015, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

## INDEPENDENT AUDITORS' REPORT

### TO THE MEMBERS OF WRITERS & SCHOLARS EDUCATIONAL TRUST (continued)

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#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

*haysmacintyre*

**haysmacintyre**  
**Chartered Accountants**  
**Registered Auditors**

**26 Red Lion Square**  
**London**  
**WC1R 4AG**

Date: *17 September 2015.*

haysmacintyre is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006.

**WRITERS & SCHOLARS EDUCATIONAL TRUST**  
**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2015**

	Notes	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total Funds 2015 £	Total Funds 2014 £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds:</b>					
Voluntary income	2	490,629	8,379	499,008	613,277
Activities for generating funds – fundraising events	2	79,100	-	79,100	58,489
Investment income		24	-	24	36
<b>Incoming resources from Charitable activities</b>	3	100,578	-	100,578	145,285
<b>TOTAL INCOMING RESOURCES</b>		<u>670,331</u>	<u>8,379</u>	<u>678,710</u>	<u>817,087</u>
<b>RESOURCES EXPENDED</b>					
<b>Cost of generating funds</b>					
Costs of generating voluntary income	4	167,800	-	167,800	136,620
Cost of fundraising events	4	35,812	-	35,812	32,589
<b>Charitable activities</b>	4	468,214	10,466	478,680	694,756
<b>Governance costs</b>	5	10,137	-	10,137	10,815
<b>TOTAL RESOURCES EXPENDED</b>		<u>681,963</u>	<u>10,466</u>	<u>692,429</u>	<u>874,780</u>
<b>NET (OUTGOING)/INCOMING RESOURCES</b>		(11,632)	(2,087)	(13,719)	(57,693)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		35,744	2,087	37,831	95,524
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>£24,112</u>	<u>-</u>	<u>£24,112</u>	<u>£37,831</u>

None of the company's activities were acquired or discontinued in the year.

There were no recognised gains or losses other than those included in the Statement of Financial Activities.

**WRITERS & SCHOLARS EDUCATIONAL TRUST**

**GROUP AND CHARITY BALANCE SHEETS**

**AS AT 31 MARCH 2015**

	Notes	Group		Charity	
		2015 £	2014 £	2015 £	2014 £
<b>FIXED ASSETS</b>					
Tangible assets	7	11,733	16,640	155	174
<b>CURRENT ASSETS</b>					
Debtors	8	100,203	110,488	44,429	40,434
Cash at bank and in hand		43,254	84,036	42,739	83,834
		<u>143,457</u>	<u>194,524</u>	<u>87,168</u>	<u>124,268</u>
<b>CREDITORS: Amounts falling due within one year</b>	9	<u>(131,078)</u>	<u>(173,333)</u>	<u>(31,300)</u>	<u>(43,626)</u>
Net current assets		<u>12,379</u>	<u>21,191</u>	<u>55,868</u>	<u>80,642</u>
<b>NET ASSETS</b>		<u><u>£24,112</u></u>	<u><u>£37,831</u></u>	<u><u>£56,023</u></u>	<u><u>£80,816</u></u>
<b>FUNDS</b>					
Unrestricted income funds	10	24,112	35,744	56,023	78,729
Restricted income funds	11	-	2,087	-	2,087
<b>TOTAL FUNDS</b>		<u><u>£24,112</u></u>	<u><u>£37,831</u></u>	<u><u>£56,023</u></u>	<u><u>£80,816</u></u>

**SIGN HERE**

The accounts were approved by the Trustees and authorised for issue on 17 September 2015 and signed on its behalf by

  
**David Aaronovitch**  
 Chair

  
**Kate Franks**  
 Trustee

# WRITERS & SCHOLARS EDUCATIONAL TRUST

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

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### 1. ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the group's financial statements.

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005. The accounts also comply with the requirements of the Charities Act and relevant Accounting and Reporting Standards.

The group has taken advantage of the exemption in the Financial Reporting Standards from the requirement to produce a cash flow statement.

#### **Fixed assets**

Fixed assets are recorded at cost. Assets acquired with a value of less than £100 are not capitalised but are written off as revenue expenditure.

#### **Depreciation**

Depreciation has been provided at the following rates in order to write down the cost or valuation, less estimated residual value, of all tangible fixed assets over their expected useful lives as follows:

Computers	25% straight line
Fixtures & Fittings	10% straight line

#### **Incoming Resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount quantified with reasonable accuracy. The following specific policies apply to categories of income:

- I. Voluntary income Donations & Grants where related to performance and specific deliverables are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance of its recognition it is deferred and included in creditors. Where entitlement occurs before income being received the income is accrued.
- II. Other incoming resources are recognised in the accounts as they becomes receivable.

#### **Resources Expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the following categories:

- I. Charitable Activities – Costs of charitable activities comprise all costs identified as wholly or mainly attributable to achieving the charitable objectives of the charity, including the costs of disseminating information in support of charitable activities. These costs include staff costs, wholly or mainly attributable support costs and an apportionment of general overheads.
- II. Governance costs – These comprise all costs identified as wholly or mainly attributable to ensuring the public accountability of the charity and its compliance with regulations.

#### **Pension costs**

Writers & Scholars Educational Trust operates a defined contributions scheme for the benefit of the employees. The assets of the Scheme are held independently from those of Writers & Scholars Educational Trust in an independently administered fund. The pension costs charged in the financial statements represents the contributions payable during the year.

#### **Taxation**

No provision has been made for Corporation Tax or deferred tax for Writers & Scholars Educational Trust as the Trust is a registered charity and is therefore exempt.

# WRITERS & SCHOLARS EDUCATIONAL TRUST

## NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2015

### 1. ACCOUNTING POLICIES (continued)

#### Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

#### Restricted funds

Where grants are to be spent in accordance with terms agreed with the funders, the income and related expenditure are shown as 'Restricted'. Any unspent restricted income at the year-end is deferred for spending to future years.

#### Unrestricted funds

Core income and such other income for which there are no restrictions on the way it can be spent are termed 'Unrestricted'. Such unspent income at the year-end is termed 'Unrestricted funds'.

#### Basis of consolidation

The group financial statements consolidate those of the charity and its subsidiary drawn up to 31 March 2014. Surpluses or deficits on intra-group transactions are eliminated in full.

Assets and liabilities of all subsidiaries are consolidated in accordance with FRS2. Results of subsidiary undertakings engaged in activities similar to those of the charity are consolidated on a line-by-line basis in the SOFA and balance sheet.

A separate statement of financial activities, or income and expenditure account, for the charity itself is not presented, as the charity has taken advantage of the exemptions afforded by paragraph 397 of SORP 2005.

#### Allocation of costs

Staff costs are allocated by the trustees between direct charitable expenditure and support expenditure on the basis of time spent on these activities. Other costs are ascribed directly to the relevant heading.

2. VOLUNTARY INCOME	2015 £	2014 £
Donations	171,766	313,669
Grants:		
Eranda Foundation	58,000	60,000
David & Elaine Potter Foundation	36,000	35,000
Alan & Babette Sainsbury Trust	15,000	-
Fritt Ord	50,000	50,000
Arts Council - Wales	5,000	-
- Northern Ireland	3,379	-
Other grants	2,470	-
Grants received by Writers & Scholars International Limited	157,393	154,608
	<u>£499,008</u>	<u>£613,277</u>

Restricted income of £5,000 was received from the Arts Council of Wales in 2015 for the purpose of the Artistic Freedom of Expression in Wales project. The Arts Council of Northern Ireland gave a grant of £3,379 towards artistic freedom in Northern Ireland.

Income of £45k included within donations income in 2015 relates to a gift-in-kind of consultancy work from "The Foundation".

All voluntary income received in 2015 was unrestricted.

Included in fundraising events income is a sum of £2,000 donated in kind by AB&B Hotels.

**WRITERS & SCHOLARS EDUCATIONAL TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 MARCH 2015**

<b>3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Grants				
Liverpool John Moores University	6,033	-	6,033	6,033
Project grants	-	-	-	47,016
Publishing fees and royalties	89,491	-	89,491	90,853
Event income	2,804	-	2,804	5
Other direct income	2,250	-	2,250	1,378
	<u>£100,578</u>	<u>£-</u>	<u>£100,578</u>	<u>£145,285</u>

<b>4. ANALYSIS OF EXPENDITURE</b>	<b>Direct Costs</b>	<b>Support Costs</b>	<b>Total 2015</b>	<b>Total 2014</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Charitable activities:				
Publications	104,519	171,198	275,717	291,748
Projects	77,541	125,422	202,963	403,008
	<u>182,060</u>	<u>296,620</u>	<u>478,680</u>	<u>694,756</u>
Costs of generating voluntary income	58,329	109,471	167,800	136,620
Cost of fundraising events	35,812	-	35,812	32,589
Governance costs	10,137	-	10,137	10,815
<b>TOTAL</b>	<u>£286,338</u>	<u>£406,091</u>	<u>£692,429</u>	<u>£874,780</u>

**SUPPORT COSTS CONSIST OF:**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Staff costs	258,776	363,310
Premises	58,638	58,854
Office and administration	29,339	44,896
Professional and consultancy	48,817	15,973
Currency exchange differences	1,419	2,708
Irrecoverable VAT	4,067	3,445
Depreciation	5,035	5,002
	<u>£406,091</u>	<u>£494,188</u>

**WRITERS & SCHOLARS EDUCATIONAL TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 MARCH 2015**

<b>5. GOVERNANCE COSTS</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Auditor's remuneration	9,998	10,533
Trustees expenses	139	282
	<u>£10,137</u>	<u>£10,815</u>

Other fees payable to the auditors amounted to £2,280 (2014 - £2,288)

No trustees received any remuneration during the year (2014 – nil) and one trustee was reimbursed £139 for travel costs (2014 – one trustee was reimbursed £282 for travel costs).

<b>6. EMPLOYEES</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Group staff costs were as follows:		
Wages and salaries	343,004	497,499
National insurance contributions	34,918	53,988
Pension contributions	2,150	8,011
Contract staff	3,698	6,195
	<u>£383,770</u>	<u>£565,693</u>

The average weekly number of employees during the year were as follows:

	<b>No.</b>	<b>No.</b>
Charitable activities	7	10
Management and support	3	3
	<u>10</u>	<u>13</u>
Number of employees earning between £60,000 - £69,999	<u>-</u>	<u>1</u>

<b>7. FIXED ASSETS</b>	<b>Fixtures and Fittings</b>	<b>Computers</b>	<b>Total</b>
<b>Group</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2014	10,326	17,376	27,702
Additions	128	-	128
	<u>10,454</u>	<u>17,376</u>	<u>27,830</u>
At 31 March 2015			
<b>Depreciation</b>			
At 1 April 2014	1,991	9,071	11,062
Charge for the year	971	4,064	5,035
	<u>2,962</u>	<u>13,135</u>	<u>16,097</u>
At 31 March 2015			
<b>Net Book Value</b>			
At 31 March 2015	<u>£7,492</u>	<u>£4,241</u>	<u>£11,733</u>
At 31 March 2014	<u>£8,335</u>	<u>£8,305</u>	<u>£16,640</u>



WRITERS & SCHOLARS EDUCATIONAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2015

7. FIXED ASSETS (continued)		Fixtures and Fittings		Total	
Charity		£		£	
<b>Cost</b>					
At 1 April 2014		192		192	
Additions		-		-	
At 31 March 2014		192		192	
<b>Depreciation</b>					
At 1 April 2013		18		18	
Charge for the year		19		19	
At 31 March 2014		37		37	
<b>Net Book Value</b>					
At 31 March 2014		£155		£155	
At 31 March 2013		£174		£174	
<b>8. DEBTORS</b>					
	Group		Charity		
	2015	2014	2015	2014	
	£	£	£	£	
Trade debtors	40,781	67,758	12,781	5,710	
Prepayments	13,390	12,939	12,540	12,104	
Accrued income	33,168	19,066	3,163	1,514	
Other debtors	12,865	10,725	12,826	10,685	
Due from Writers and Scholars International Limited	-	-	3,119	10,421	
	£100,204	£110,488	£44,429	£40,434	
The following debtors included above are due in more than one year:					
	Group		Charity		
	2015	2014	2015	2014	
	£	£	£	£	
Rent deposit	£10,000	£10,000	£10,000	£10,000	
<b>9. CREDITORS: amounts falling due within one year</b>					
	Group		Charity		
	2015	2014	2015	2014	
	£	£	£	£	
Trade creditors	10,320	16,994	5,419	9,070	
Bank overdraft	42,828	38,149	-	-	
Taxation and social security	8,023	10,118	8,023	10,118	
VAT due	2,081	2,844	-	-	
Accruals	23,242	39,598	16,747	24,438	
Deferred income	43,473	65,630	-	-	
Other Creditors	1,111	-	1,111	-	
	£131,078	£173,333	£31,300	£43,626	

WRITERS & SCHOLARS EDUCATIONAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2015

10. UNRESTRICTED INCOME FUNDS – GROUP	WSET £	WSIL £	TOTAL £
Balance brought forward	77,019	(41,275)	35,744
Net incoming/(outgoing) resources	(20,996)	9,364	(11,632)
Balance carried forward	<u>£56,023</u>	<u>£(31,911)</u>	<u>£24,112</u>

11. RESTRICTED FUNDS	Balance at 1 April 2014 £	Incoming Resources £	Outgoing Resources £	Balance at 31 March 2015 £
Ten Feet Away	2,087	-	(2,087)	-
Artistic Freedom of Expression in Wales	-	5,000	(5,000)	-
Artistic Freedom of Expression in Northern Ireland	-	3,379	(3,379)	-
<b>Total</b>	<u>£2,087</u>	<u>£8,379</u>	<u>£(8,379)</u>	<u>-</u>

**Nature and purpose of each fund:**

Ten Feet Away – a festival programme, which brings the work of Ten Feet Away and other homeless arts organisations together to celebrate the creativity of homeless people and to challenge stigma and stereotypes.

Artistic Freedom of Expression in Wales – received from the Arts Council of Wales for a series of debates on the state of artistic freedom in Wales culminating in a one day conference in Cardiff.

Artistic Foundation of Expression in Northern Ireland – received from the Arts Council of Northern Ireland for a series of debates on the state of artistic freedom in Northern Ireland culminating in a half-day conference in Belfast.

**12. WRITERS AND SCHOLARS INTERNATIONAL LTD**

This is a company limited by guarantee, incorporated in England and Wales, in which the majority of directors and members are Trustees of the Trust. It outsources the publication of the magazine Index on Censorship, which is the main outlet through which the Trust fulfils its charitable objectives. All activities of the subsidiary have been consolidated on a line by line basis in the SOFA.

	2015 £	2014 £
<b>PROFIT AND LOSS ACCOUNT</b>		
Turnover	249,817	294,460
Cost of sales	(193,224)	(253,009)
<b>Gross profit</b>	<u>56,593</u>	<u>41,451</u>
Overhead expenditure	(47,229)	(68,686)
<b>Operating (loss)</b>	<u>9,364</u>	<u>(27,235)</u>
Interest receivable	-	-
<b>Profit/(Loss) for the financial year</b>	<u>£9,364</u>	<u>£(27,235)</u>

**WRITERS & SCHOLARS EDUCATIONAL TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 MARCH 2015**

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<b>12. WRITERS AND SCHOLARS INTERNATIONAL LTD (continued)</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
<b>BALANCE SHEET</b>		
<b>Fixed assets</b>	11,578	16,465
<b>Current assets</b>	59,409	81,278
<b>Creditors falling due within one year</b>	(102,897)	(139,017)
<b>Net Current Liabilities</b>	(43,488)	(57,739)
<b>Capital and reserves</b>	£(31,910)	£(41,274)

**Transactions**

During the year expenditure of £10,314 (2014: £11,300) was recharged to Writers & Scholars International Limited by Writers & Scholars Educational Trust. At the balance sheet date the amount due from Writers & Scholars International Limited was £3,119 (2014: due to Writers & Scholars International Limited £10,421).

**13. RELATED PARTY TRANSACTIONS**

David McCune who is the co-owner of Sage Publishing, the existing publisher of *Index on Censorship*, is a trustee of the charity. He also donated a sum of £100,038 (2014 - £200,069) to the charity in the year.

