

Company number: 04949299

Charity Number: 1102623

The International Anthony Burgess Foundation

Report and financial statements

For the year ended 31st December 2022

The International Anthony Burgess Foundation

Reference and administrative information

for the year ended 31st December 2022

Company number 04949299

Charity number 1102623

Registered office and operational address The Engine House
Chorlton Mill
Cambridge Street
Manchester
M1 5BY

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Dr Carson Bergstrom	Chair
Dr Patrick McDonagh	
Ms Caroline Ann Langdon-Banks	
Mr Matthew Frost	Secretary
Mr Gaetan De Chezelles	
Dr William Blazek	
Mr Yves Buelens	
Dr Stella Halkyard	
Dr Nuria Belastegui	resigned January 2023

Key management personnel Professor Andrew Biswell Director

Bankers Natwest Bank
699 Wilmslow Road
Didsbury
Manchester
M20 6NW

Independent examiner Catherine Hall FCCA DChA
Slade & Cooper Limited
Beehive Mill
Jersey St
Manchester
M4 6JG

The International Anthony Burgess Foundation

Trustees' annual report

for the year ended 31st December 2022

The trustees present their report and the unaudited financial statements for the year ended 31st December 2022. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The mission of the International Anthony Burgess Foundation is to encourage and promote public and scholarly interest in all aspects of the life and work of Anthony Burgess. As an artistic and educational charity, the primary objectives of the Foundation are to support activities across all art-forms, with particular reference to twentieth and twenty-first century literature and classical music, reflecting the artistic work produced by Anthony Burgess in his lifetime.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on the life, work and artistic legacies of Anthony Burgess, and these activities are undertaken to further the International Anthony Burgess Foundation's charitable purposes for the public benefit.

Beneficiaries of our services

The mission of the International Anthony Burgess Foundation is to encourage and promote public and scholarly interest in all aspects of the life and work of Anthony Burgess. As an artistic and educational charity, the primary objectives of the Foundation are to support activities across all art-forms, with particular reference to twentieth and twenty-first century literature and classical music, reflecting the artistic work produced by Anthony Burgess in his lifetime.

As in previous years, the main focus of activity in 2022 was to promote Anthony Burgess's musical and literary works to the widest possible audience. Working with publishers, translators and agents, the Foundation is aiming to bring all of Burgess's novels and non-fiction books back into print, in English

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and in other languages. We are also working to encourage performances of Burgess's stage plays and music; and with audio book publishers and recording companies to make audio works available to the public throughout the world, and in a variety of languages.

To fulfil its educational mission, the Burgess Foundation works with academic partners to organise conferences, symposiums and exhibitions. We collaborate with partners such as theatres, newspapers and broadcasters to bring our work to the attention of international readerships and audiences.

The trustees review the aims, objectives and activities of the charity each year. This report summarizes what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to the groups of people that it is set up to help. The review also helps the trustees to ensure that the charity's aims, objectives and activities remained focused on its stated purposes. The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and planning future activities. In particular, the trustees consider how activities will contribute to the aims and objectives that have been set.

Each year thousands of people benefit from the cultural and educational work of the International Anthony Burgess Foundation, both directly and indirectly. In a typical year, we welcome more than 10,000 visitors to the building on Cambridge Street to experience talks, readings and live performances. In 2022, an additional 287,000 people engaged with the charity remotely, through the website, the podcasts, and the social media channels.

The charity makes educational and project grants to scholars and artists, and works with a range of artists including composers, musicians and theatre-makers who are undertaking creative work in line with its mission. Visitors to the archive and study centre benefit from the work of the Foundation's Archivist, who has compiled catalogues to the collections of manuscripts and printed books and made these freely available to researchers online.

The Foundation offers travel grants and bursaries to students who are pursuing research into Anthony Burgess at postgraduate level; and it works in collaboration with universities and colleges to enable new research and to deliver academic programmes. In conjunction with the University of Salford, the Foundation has delivered an MA module titled 'Anthony Burgess and his Contemporaries', which has been offered to postgraduate students every year since 2011. We regularly work with schools, colleges, theatres and community groups from Greater Manchester and elsewhere in the United Kingdom to deliver educational events and activities relating to the life and work of Anthony Burgess.

The largest group of beneficiaries of the Foundation's work is the worldwide community of readers who engage with publications by Anthony Burgess. Since 2012 the new edition of *A Clockwork Orange* has sold more than 300,000 copies worldwide, and sales of this title remain strong.

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As a result of the Foundation's publishing activities, Anthony Burgess's novels are now available in territories where they were previously unknown, and in languages such as Arabic, Armenian, Asturian, Azerbaijani, Basque, Bulgarian, Catalanian, Chinese (Simplified and Complex), Czech, Estonian, German, Hungarian, Lithuanian, Maltese, Malay, Polish, Spanish, Romanian, Russian and Turkish.

EVENTS AND PUBLIC ACTIVITIES

The period was one of revival and development on various fronts. Stage royalties began to reappear as theatres have reopened internationally, and the translation markets for books and audio books continued to perform well. After an uncertain start to the year due to another wave of COVID, the Engine House venue was in demand for private hire, and the Foundation resumed its programmes of exhibitions, live literature, and building-based events with audiences.

We continued our productive partnerships with the *Observer* newspaper and Guardian Media Group, Blackwell's, Manchester University's Centre for New Writing, Manchester City of Literature (MCOL), and the Manchester Literature Festival. The market for corporate events was slow to recover in the first half of the year, but university bookings returned strongly.

Bookings hosted through the year included:

- 53 concerts, rehearsals and music recordings.
- 23 book launches and literature readings.
- 6 screenings and filming sessions.
- 21 theatre events, comedy and rehearsals.
- 29 talks and lectures.
- 22 meetings and workshops.
- 2 private social events.

Event activity for the second half of the year rose by 23% compared with the same period in 2021.

The winner of the 2022 *Observer*/Anthony Burgess Prize for Arts Journalism was Calum Jacobs, who submitted a review of *Lear Alone*. Two runner-up prizes were awarded to Laura de Lisle and Ian Cowmeadow. The total amount of prize money awarded was £4000.

All three winning entries were published on the *Observer*'s website at <https://www.theguardian.com/culture/observer-anthony-burgess-prize-for-arts-journalism>

We welcomed two parties of school and college students to the Engine House for educational study days, themed around Anthony Burgess and his creative work.

Online activities, such as social media on Facebook and Twitter, have engaged new audiences and listeners who were not able to visit the Foundation in person. Our most popular tweet of the year, posted on 16 June, achieved more than 369,000 impressions and 6091 engagements. Online audiences for the Foundation's educational work have continued to grow across all channels. The Foundation's Facebook Page reached 287,000 people, compared to 185,000 for the same period in 2021.

The podcast has continued to widen its international reach and impact. There is now a large following for a podcast series based on Burgess's non-fiction book, *99 Novels*. This series features interviews with experts about the 99 novels selected by Burgess. The general Burgess Foundation podcasts have reached more than 30,000 listeners since the channel launched, with the '99 Novels' series accounting for around 33% of the total audience.

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One of the highlights of the year was the Bloomsday Social on 16 June, organised in collaboration with the Irish Consulate. We welcomed around 100 guests to an evening of films, talks, food, and a selection of songs from Anthony Burgess's musical *Blooms of Dublin*, performed by David James (piano) and Liam James Karai (baritone). The Irish Consul General, Sarah Mangan, gave a talk about James Joyce and *Ulysses* to mark the 100th publication anniversary of the novel. The event was reported in the print and online editions of the *Irish Post*.

The Anthony Burgess Lecture for 2022 was delivered by Robert Crawford, who spoke about the art of literary biography, with reference to his recent two-volume biography of the poet T.S. Eliot.

New exhibitions launched in 2022 included 'Portraits of Anthony Burgess' and 'Anthony Burgess's Typewriters' at the Engine House, and 'Anthony Burgess and the Theatre' online.

OTHER ACTIVITIES

Petroc Trelawney played the 'Quodlibet' from the *Mr WS* ballet music on his BBC Radio 3 *Breakfast* programme on 24 January. This was followed by selections from the *24 Preludes and Fugues* CD, played to mark Burgess's 105th birthday on 25 February.

In March, the Foundation collaborated with the 'Kubrick's Universe' podcast on an episode about Anthony Burgess and *A Clockwork Orange*.

Andrew Biswell was interviewed about the 60th anniversary of *A Clockwork Orange* for *Front Row* on BBC Radio 4 on 31 March.

A Clockwork Orange was selected as one of 70 classic Commonwealth books in a list published to celebrate the Queen's platinum jubilee. The list was announced on 18 April.

The actor Benedict Cumberbatch, soprano Anna Dennis and the Britten Sinfonia performed Burgess's musical setting of *The Waste Land* by T.S. Eliot at the Charleston Festival in East Sussex on 19 May. There was a full house of around 200 people.

Peter Bakowski, an Australian poet from Melbourne, was selected by Manchester City of Literature and Manchester Literature Festival to be a Virtual Writer in Residence at the Burgess Foundation in June 2022. He wrote and published a series of biographical poems in response to material in the archive.

This American Life, a long-running show on National Public Radio in the United States with an audience of 3.6 million, broadcast a feature on Burgess and *A Clockwork Orange* in July 2022. The programme featured an interview with the Foundation's director.

Stage productions of *A Clockwork Orange* took place in Aberdeen (Scotland), Tampa (Florida), and in the Netherlands, where the travelling circus-style production by Tall Tales Company also visited Wexford in Ireland.

The Foundation has collaborated with CPB Films, a production company based in Paris, on a new TV documentary about Anthony Burgess and his creative work (the first since 1999), scheduled for broadcast by Arte France in 2023. They spent 3 days filming in our archive in Manchester in November.

PUBLICATIONS

The main English-language publication in 2022 was *Mozart and the Wolf Gang*, a critical edition of Burgess's 1991 novel, edited by the late Alan Shockley, with contributions from Christine Lee Gengaro and Will Carr. We launched

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this book with a performance of music by both Mozart and Alan Shockley (who was well known as a contemporary composer). Alan's widow, Jessica Sternfeld, recorded a tribute which formed part of the event.

On 6 November, the news pages of the *Guardian* reported the forthcoming publication of *Chatsky and Miser, Miser: Two Plays* by Anthony Burgess, scheduled for the first half of 2022. This book of stage plays has been edited by Andrew Biswell, working from unpublished manuscripts in the Foundation's archive.

Einaudi in Milan published a new Italian translation of *A Clockwork Orange* in February 2022. The translator was Marco Rossari, a noted Italian novelist. The culture section of *La Repubblica* carried extensive coverage of this new book on 12 February. Einaudi also reprinted Liana Burgess's translation of *The Malayan Trilogy* in a matching edition.

Typanum in the Czech Republic released an audio edition of *A Clockwork Orange*, with original cover artwork by Michal Janovský.

Elsinor published the first German translations of *The Enemy in the Blanket* and *Beds in the East* (volumes 2 and 3 of the Malayan Trilogy) in July 2022. The translator was Ludger Tolksdorf.

Minotauro in Spain published a hardback edition of *A Clockwork Orange* in the autumn of 2022, with a new translation by Juan Pascual Martínez Fernández. The publisher commissioned an artist to produce a set of illustrations.

The publisher Ciela in Sofia released a new Bulgarian translation of *A Clockwork Orange*. This follows their successful edition of *The Wanting Seed* in 2021.

John Walsh, formerly the books editor of the *Sunday Times*, published *Circus of Dreams*, his memoirs of literary life, including reminiscences of Anthony Burgess. Walsh was on the panel for a discussion about Burgess at the Chiswick Book Festival in September 2021.

The February 2022 issue of the *James Joyce Broadsheet* (number 121) included a supplement devoted to music from Burgess's Joyce musical, *Blooms of Dublin*. This included facsimile manuscript pages from the Foundation's archive, introduced by Dr Richard Brown, the editor of the journal.

Will Carr published an article, 'A Clockwork Orange on Stage', in the *Historical Journal of Film, Radio and Television*, drawing on his research for the Foundation's online exhibition in 2021.

A documentary by Pedro González Bermúdez titled *The Forbidden Orange (La naranja prohibida)* was screened on Spanish television. The programme reconstructs the events surrounding the first public screening of Stanley Kubrick's *Clockwork Orange* in Spain, in the midst of great controversy at the Valladolid International Film Week in 1975.

Anthony Burgess and his Foundation were the subjects of a front-page article in the *Big Issue North* on 31 July.

OTHER NEWS

We have agreed terms for a large-scale theatre production of *A Clockwork Orange* in Istanbul, scheduled for a long run in 2023 and 2024. This will be the first time that Burgess's work has been presented on the Turkish stage.

Christopher Thurley completed his PhD at Manchester Metropolitan University. His doctoral project, titled 'Anthony Burgess in America', was funded by the Foundation. The examiners both urged publication of material from the thesis.

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Salford University ran its successful 'Burgess and the Archive' MA module once again in 2022. There was an introductory session for this year's students on 10 November.

The departure of two long-standing members of staff has presented an opportunity to restructure the organisation and to promote existing staff. A new House Manager has been appointed to oversee events. The Foundation now has the right team in place to meet the challenges of the coming years.

The upgrade of the basement book storerooms at the Engine House is moving forward. Most books are now in off-site storage, but with full access to the collection maintained for researchers. The next steps are to cost out the project, apply for Listed Building Consent, and to plan external grant applications.

Financial review

For 2022 the overall income of the charity was £346,220 compared to £416,884 in 2021. One of the key reasons for this reduction in income was a reduction in grant income. In 2021 we received circa £51,000 in relation to COVID grants which was reduced to £4,000 in 2022.

In addition, Royalty income was depressed by a lack of theatre productions, many of which were delayed until 2023. Nevertheless, there was an encouraging level of activity in the translation market. There were significant royalty payments, reflecting high levels of book sales, from Spain and Brazil.

The Foundation benefited from a COVID recovery grant from the local authority, though at a reduced level from 2021. The funding was awarded to all licenced premises within the Greater Manchester area.

For 2022 total expenditure was £388,358 (2021: £404,330). This reduction mainly arose as a result of reduction in both staff and premises (see note 7 in the accounts)

At the end of the reporting period (31 December 2022), the Foundation was in a stable financial position, with sufficient cash reserves to undertake all planned activities for the following year.

Reserves policy

In her will, the late Liana Burgess made provision for ongoing support of the charity. On that basis, the charity has no actual reserves policy as such, as the trustees consider that the legacy received will support their current plans.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 31 October 2003 and registered as a charity on 15 March 2004.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

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Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

The trustees may at any time co-opt any duly qualified person to be appointed as a trustee to fill a vacancy, to hold office until the next annual general meeting.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 11 to the accounts.

Related parties and relationships with other organisations

The charity occupies the premises at Chorlton Mill rent free with the permission of the trustees of the Tallis Foundation, a trust set up by the late Liliana Burgess to provide for and support the work of the International Anthony Burgess Foundation.

Statement of responsibilities of the trustees

The trustees (who are also directors of The International Anthony Burgess Foundation for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these 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 UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 28/11/2023 and signed on their behalf by

The International Anthony Burgess Foundation
Trustees' annual report
for the year ended 31st December 2022

Carson Bergstrom

Chair

Independent Examiner's report
to the trustees of
The International Anthony Burgess Foundation

I report on the accounts of the company for the year ended 31st December 2022 which are set out on pages 11 to 29.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Catherine Hall FCCA DChA
Slade & Cooper Ltd.
Chartered Certified Accountants
Beehive Mill
Jersey Street
Manchester
M4 6JG

Date 05/12/2023

The International Anthony Burgess Foundation

Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	154,600	-	154,600	217,562
Charitable activities:	4	172,458	-	172,458	189,798
Other trading activities	5	19,162	-	19,162	9,524
Total income		346,220	-	346,220	416,884
Expenditure on:					
Raising funds	6	32,623	-	32,623	25,759
Charitable activities:	7	355,735	-	355,735	378,571
Total expenditure		388,358	-	388,358	404,330
Net income/(expenditure) for the year	9	(42,138)	-	(42,138)	12,554
Transfer between funds		685	(685)	-	-
Net movement in funds for the year		(41,453)	(685)	(42,138)	12,554
Reconciliation of funds					
Total funds brought forward		208,743	685	209,428	196,874
Total funds carried forward		167,290	-	167,290	209,428

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

A full comparative SOFA is available on the final page of the accounts.

The International Anthony Burgess Foundation
Company number 04949299

Balance sheet as at 31 December 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	13	16,734	27,099
Total fixed assets		16,734	27,099
Current assets			
Stock		10,572	7,487
Debtors	14	12,370	2,491
Cash at bank and in hand	15	181,949	214,604
Total current assets		204,891	224,582
Liabilities			
Creditors: amounts falling due in less than one year	16	(54,335)	(42,253)
Net current assets		150,556	182,329
Net assets		167,290	209,428
The funds of the charity:			
Restricted income funds	17	-	685
Unrestricted income funds	18	167,290	208,743
Total charity funds		167,290	209,428

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS102 SORP, and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 14 to 29 form part of these accounts.

Approved by the trustees on 28/11/2023 and signed on their behalf by:

Carson Bergstrom (Chair)

The International Anthony Burgess Foundation

Statement of Cash Flows
for the year ending 31 December 2022

	Note	2022 £	2021 £
Cash provided by/(used in) operating activities	20	(32,655)	(14,748)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		-	-
Purchase of tangible fixed assets		-	(2,365)
Cash provided by/(used in) investing activities		-	(2,365)
Increase/(decrease) in cash and cash equivalents in the year		(32,655)	(17,113)
Cash and cash equivalents at the beginning of the year		214,604	231,717
Cash and cash equivalents at the end of the year		181,949	214,604

The International Anthony Burgess Foundation

Notes to the accounts for the year ended 31 December 2022

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements 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 Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The International Anthony Burgess Foundation meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees have made no key judgments which have a significant effect on the accounts. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Notes to the accounts for the year ended 31 December 2022 (continued)

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Notes to the accounts for the year ended 31 December 2022 (continued)

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading including running of the café and their associated support costs.
- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Property Improvements	15%	on a straight line basis
Computer Equipment	33%	on a straight line basis
Fixtures, Fittings and Equipment		5 years reducing balance

Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

i Stock

Stock is included at the lower of cost or net realisable value. In general, cost is determined on a first in, first out basis. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving, and defective stocks. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

j Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

The International Anthony Burgess Foundation

Notes to the accounts for the year ended 31 December 2022 (continued)

I Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

n Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were no outstanding contributions at the year end.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2022 £
Donations	600	-	600
Grants unconditional on performance	154,000	-	154,000
	<hr/>	<hr/>	<hr/>
Total	154,600	-	154,600
	<hr/>	<hr/>	<hr/>
Previous reporting period	Unrestricted £	Restricted £	Total 2021 £
Donations	505	-	505
Grants unconditional on performance	217,057	-	217,057
	<hr/>	<hr/>	<hr/>
Total	217,562	-	217,562
	<hr/>	<hr/>	<hr/>

The International Anthony Burgess Foundation

Notes to the accounts for the year ended 31 December 2022 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2022 £
Royalties	142,929	-	142,929
Subtotal for Royalties	142,929	-	142,929
Venue Hire	29,350	-	29,350
Exhibition & Ticket Sales	179	-	179
Subtotal for Events & Activities	29,529	-	29,529
Total	172,458	-	172,458
Previous reporting period	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2021 £</i>
<i>Royalties</i>	<i>175,170</i>	<i>-</i>	<i>175,170</i>
<i>Subtotal for Royalties</i>	<i>175,170</i>	<i>-</i>	<i>175,170</i>
<i>Venue Hire</i>	<i>13,918</i>	<i>-</i>	<i>13,918</i>
<i>Exhibition & Ticket Sales</i>	<i>710</i>	<i>-</i>	<i>710</i>
<i>Subtotal for Events & Activities</i>	<i>14,628</i>	<i>-</i>	<i>14,628</i>
Total	189,798	-	189,798

The International Anthony Burgess Foundation

Notes to the accounts for the year ended 31 December 2022 (continued)

5 Income from other trading activities

	2022 £	2021 £
Café and Book Sales	18,446	5,291
Other	716	4,233
	<hr/>	<hr/>
	19,162	9,524
	<hr/>	<hr/>

All income from other trading activities is unrestricted.

Investment income

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

6 Cost of raising funds

	2022 £	2021 £
Café Costs	7,494	3,347
Staff costs	25,129	22,412
Café Premises Costs	-	-
	<hr/>	<hr/>
	32,623	25,759
	<hr/>	<hr/>

All expenditure on cost of raising funds is unrestricted.

The International Anthony Burgess Foundation

Notes to the accounts for the year ended 31 December 2022 (continued)

7 Analysis of expenditure on charitable activities

Current reporting period	Core £	Events & Activities £	Total 2022 £
Staff costs	204,975	-	204,975
Premises Costs	45,281	-	45,281
Admin Costs	2,694	-	2,694
Agent Commission	25,904	-	25,904
Grant Costs	-	2,965	2,965
Depreciation	10,365	-	10,365
Other Costs	11,872	47,824	59,696
Governance costs (see note 8)	3,855	-	3,855
	<hr/>	<hr/>	<hr/>
	304,946	50,789	355,735
	<hr/>	<hr/>	<hr/>
Previous reporting period	Core £	Events & Activities £	Total 2021 £
Staff costs	216,288	-	216,685
Premises Costs	67,657	-	67,657
Admin Costs	2,853	-	2,853
Agent Commission	35,783	-	35,783
Grant Costs	-	8,487	8,487
Depreciation	13,712	-	13,712
Bad Debts	-	-	-
Other Costs	11,065	19,626	30,691
Governance costs (see note 8)	3,100	-	3,100
	<hr/>	<hr/>	<hr/>
	350,458	28,113	378,968
	<hr/>	<hr/>	<hr/>
		2022 £	2021 £
Restricted expenditure		-	-
Unrestricted expenditure		355,735	378,571
		<hr/>	<hr/>
		355,735	378,571
		<hr/>	<hr/>

The International Anthony Burgess Foundation

Notes to the accounts for the year ended 31 December 2022 (continued)

8 Analysis of governance and support costs

Current reporting period	Basis of apportionment	Governance £	Total 2022 £
Trustee Expenses	Governance	-	-
Accountancy services	Governance	3,242	3,242
Legal and professional	Governance	613	613
		<hr/>	<hr/>
		3,855	3,855
		<hr/>	<hr/>

Previous reporting period	Basis of apportionment	Governance £	Total 2021 £
Trustee Expenses	Governance	-	-
Accountancy services	Governance	2,693	2,693
Legal and professional	Governance	407	407
		<hr/>	<hr/>
		3,100	3,100
		<hr/>	<hr/>

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022 £	2021 £
Depreciation	10,365	13,712
IE's remuneration - software	120	120
IE's remuneration - accountancy fees	2,000	1,700
IE's remuneration - payroll bureau fees	522	373
Independent examiner's fee	600	500
	<hr/>	<hr/>

The International Anthony Burgess Foundation

Notes to the accounts for the year ended 31 December 2022 (continued)

10 Staff costs

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	144,175	148,182
Social security costs	6,699	7,925
Employer's pension costs	2,667	3,052
Secondment Costs	76,413	79,361
Staff Training and other staff costs	150	-
Recruitment Costs	-	180
	<hr/>	<hr/>
	230,104	238,700
	<hr/>	<hr/>
Allocated as follows:		
Cost of raising funds	25,129	22,412
Charitable activities	204,975	216,288
	<hr/>	<hr/>
	230,104	238,700
	<hr/>	<hr/>

No employees has employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was 8 (2021: 11).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £55,886 (2021: £58,434).

The International Anthony Burgess Foundation

Notes to the accounts for the year ended 31 December 2022 (continued)

11 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2021: Nil).

No (2021: none) member of the management committee received travel and subsistence expenses during the year (2021: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

The charity occupies the premises at Chorlton Mill rent free, with the permission of the trustees of the Tallis Foundation a trust set up by the late Liana Burgess to provide for and support the work of The International Anthony Burgess Foundation.

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

The International Anthony Burgess Foundation

Notes to the accounts for the year ended 31 December 2022 (continued)

13 Fixed assets: tangible assets

Cost	Leasehold improvements £	Office equipment £	Computer equipment £	Total £
At 1 January 2022	562,639	61,941	9,807	634,387
Additions	-	-	-	-
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December	562,639	61,941	9,807	634,387
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
At 1 January 2022	543,004	54,477	9,807	607,288
Charge for the year	8,872	1,493	-	10,365
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2022	551,876	55,970	9,807	617,653
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value				
At 31 December 2022	10,763	5,971	-	16,734
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2021	19,635	7,464	-	27,099
	<hr/>	<hr/>	<hr/>	<hr/>

The International Anthony Burgess Foundation

Notes to the accounts for the year ended 31 December 2022 (continued)

14 Debtors

	2022 £	2021 £
Trade debtors	5,294	1,236
VAT	2,737	-
Prepayments and accrued income	4,214	1,255
Other debtors	125	-
	<hr/>	<hr/>
	12,370	2,491
	<hr/> <hr/>	<hr/> <hr/>

15 Cash at bank and in hand

	2022 £	2021 £
Cash at bank and on hand	181,949	214,604
	<hr/>	<hr/>
	181,949	214,604
	<hr/> <hr/>	<hr/> <hr/>

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	28,528	24,239
Other creditors and accruals	19,320	17,262
Taxation and social security costs	6,487	752
	<hr/>	<hr/>
	54,335	42,253
	<hr/> <hr/>	<hr/> <hr/>

The International Anthony Burgess Foundation

Notes to the accounts for the year ended 31 December 2022 (continued)

17 Analysis of movements in restricted funds

Current reporting period	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2022 £
British Council	685	-	-	(685)	-
Total	685	-	-	(685)	-

Previous reporting period	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2021 £
British Council	685	-	-	-	685
Total	685	-	-	-	685

Name of restricted fund	Description, nature and purposes of the fund
British Council	Travel grant to support a visiting writer from Italy.

The International Anthony Burgess Foundation

Notes to the accounts for the year ended 31 December 2022 (continued)

18 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	As at 31 December 2022 £
General fund	208,743	346,220	(388,358)	685	167,290
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	208,743	346,220	(388,358)	685	167,290
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Previous reporting period	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers £	As at 31 December 2021 £
General fund	196,189	416,884	(404,330)	-	208,743
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	196,189	416,884	(404,330)	-	208,743
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Name of unrestricted fund	Description, nature and purposes of the fund				
General fund	The free reserves after allowing for all designated funds				

The International Anthony Burgess Foundation

Notes to the accounts for the year ended 31 December 2022 (continued)

19 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	16,734	-	-	16,734
Net current assets/(liabilities)	150,556	-	-	150,556
Total	167,290	-	-	167,290
Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	27,099	-	-	27,099
Net current assets/(liabilities)	181,644	-	685	182,329
Total	208,743	-	-	209,428

20 Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) for the year	(42,138)	12,554
Adjustments for:		
Depreciation charge	10,365	13,712
Dividends, interest and rents from investments	-	-
Decrease/(increase) in stock	(3,085)	710
Decrease/(increase) in debtors	(9,879)	4,808
Increase/(decrease) in creditors	12,082	(46,532)
Net cash provided by/(used in) operating	(32,655)	(14,748)

The International Anthony Burgess Foundation

Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 December 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	217,562	-	217,562	222,611
Charitable activities:	4	189,798	-	189,798	179,436
Other trading activities	5	9,524	-	9,524	8,709
Investments	6	-	-	-	-
Total income		416,884	-	416,884	410,756
Expenditure on:					
Raising funds	7	25,759	-	25,759	41,208
Charitable activities:	8	378,571	-	378,571	324,024
Total expenditure		404,330	-	404,330	365,232
Net income/(expenditure) for the year	10	12,554	-	12,554	45,524
Transfer between funds		-	-	-	-
Net movement in funds for the year		12,554	-	12,554	45,524
Reconciliation of funds					
Total funds brought forward		196,189	685	196,874	151,350
Total funds carried forward		208,743	685	209,428	196,874