

Company number: 04949299

Charity Number: 1102623

The International Anthony Burgess Foundation

Report and financial statements
For the year ended 31st December 2024

The International Anthony Burgess Foundation
Reference and administrative information
for the year ended 31st December 2024

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	Resigned 2024
Ms Jane Donaldson	Appointed 14 December 2024

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 2024

The trustees present their report and the unaudited financial statements for the year ended 31st December 2024. 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 its main beneficiaries, are described below. All 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 2024 was to promote Anthony Burgess's musical and literary works to the widest possible audience. Working with publishers, translators and agents, the

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Foundation aims to bring all Burgess's novels and non-fiction books into print, both in English and in other languages. We also work 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 2024, more than 280,000 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, which are freely available to researchers online.

The Foundation makes 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 the Archive', 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 throughout the world, and sales of this title remain strong. Other important beneficiaries of our charitable work are the large international audiences for Anthony Burgess's stage plays, radio plays and music (available on CD and via online streaming services). The Foundation publishes a free email newsletter which is opened and read by more than 52,000 subscribers across the year.

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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 Armenian, Asturian, Azerbaijani, Basque, Bulgarian, Catalanian, Chinese (Simplified and Complex), Czech, Estonian, Finnish, Georgian, German, Hungarian, Icelandic, Japanese, Korean, Lithuanian, Malay, Maltese, Polish, Portuguese, Slovak, Spanish, Romanian, Russian, Turkish and Ukrainian.

REPAIRS TO THE ENGINE HOUSE

Ian Carrington has overseen repairs to equipment in the Engine House. The hot water boiler in the café has been replaced, along with faulty light fittings throughout the building. Other planned improvements include new sound mixing desk and replacement bar fridges, which will reduce electricity costs and environmental impact. Repairs to the front entrance doors and emergency fire exit doors have been completed.

ARCHIVE ACQUISITIONS

Professor Ben Forkner has donated a 44-minute audio recording of Burgess reciting poetry to the archive. He has also assigned the copyright in this recording to the Foundation, to enable use on the website and in podcasts.

We have acquired a collection of 13 original letters and 25 poems, written by Anthony Burgess to Moyna Morris in the 1950s. These items were offered to the Foundation by the executor of the estate of Sir Alec Morris. Some of this material will appear in forthcoming volumes of the Irwell Edition of the Works of Anthony Burgess.

PUBLISHING NEWS

A new collection of essays, *The Devil Prefers Mozart: On Music and Musicians*, was published by Carcanet on 25 January 2024. We released a podcast interview with the editor, Paul Phillips, and there was a favourable two-page review in the *Times Literary Supplement*. Other reviews appeared in the *Spectator*, the *Tablet*, the *Morning Star* and the *Washington Free Beacon* in the US.

Radio France Musique broadcast a feature on 30 March about Burgess and music, including the first movement of *Mr Burgess's Almanack* from the Naxos CD.

A new Slovak edition of *A Clockwork Orange* was published in February 2024. A Spanish edition of *A Shorter Finnegans Wake* was published in April.

Galileo will reprint *Nothing Like the Sun* and *Honey for the Bears*, both with new introductions, in 2025. These titles will be followed by the first publication of Burgess's *A Shorter Ulysses*, scheduled to appear in October 2025.

Manchester University Press have agreed to publish further volumes in the Irwell Edition of the Works of Anthony Burgess. The next four books in the series will be *The Worm and the Ring*, *Inside Mr Enderby*, *Any Old Iron* and *The Right to an Answer*.

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Laffont in France have celebrated the 20th anniversary of their Pavillon Poche collection with a nationwide bookshop promotion and a series of special hardback editions, including *L'orange mécanique*. A pocket edition with the same design will follow.

Polish editions of *Man of Nazareth* and *1985* have been published by Vis-à-Vis in Kraków. The same publisher has expressed interest in *The Malayan Trilogy*.

Several new translations are scheduled to appear in Turkish. The books are *1985*; *Any Old Iron*; *English Literature*; *Shakespeare*; and *A Dead Man in Deptford*.

A Meeting in Valladolid (one of the stories from *The Devil's Mode*), translated by Luba and Rudolf Pellar, has been broadcast on Czech radio.

We have agreed new contracts for German editions of *Earthly Powers* and *A Clockwork Orange*, both published by Klett-Cotta in Stuttgart.

Amaranthine Editions will publish a collector's edition of *A Clockwork Orange*, illustrated by the Croatian artist Dubravko Mataković. Amaranthine specialise in publishing limited editions of modern classics, such as *Catch 22* by Joseph Heller.

THEATRE

Following the closure of theatres during the COVID pandemic, there has been a steady recovery in stage productions of Anthony Burgess's plays. Recent performances have taken place at the Tatbikat Theatre, Türkiye; Weimar National Theatre, Germany; Aarhus Theatre, Denmark; Berliner Ensemble, Germany; Zad Kanala Theater, Bulgaria; and Kulturhaus Osterfeld, Germany. A future production is scheduled at the Kyiv Academic Drama Theatre in Ukraine.

COLLABORATION WITH THE CENTRE FOR TRANSLATION

Dr Kasia Szymanska from the Centre for Translation and Inter-Cultural Studies at University of Manchester has proposed a collaborative project to explore the translations of *A Clockwork Orange* and the meaning of the work for global audiences in the twenty-first century. We will create an audio-visual exhibition, featuring new recordings of readings from the novel in languages represented in the Manchester community, especially the recent Malay and Chinese translations. The Centre for Translation has secured AHRC funding for a PhD student to work on the Foundation's translation-related archive materials. The title of the project is 'Translating Burgess / Burgess Translating'.

OTHER NEWS

The UK premiere of the Arte documentary by Elisa Mantin and Benoit Felici – *A Clockwork Orange: The Prophecy* – took place at the Engine House on 12 January. The event was very well attended, and there was a Q&A with the co-directors afterwards. Since January, the film has been released in a Spanish version by

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Filmin and sold into the Australian market. There have been positive reviews in French, German and Spanish.

This documentary won three awards at international film festivals in 2024. *Orange Mécanique: Les Rouages de la Violence* won the Best Cinematography category and the Grand Prix (the overall prize for best film) at the History Film Festival in Croatia. The film also won the Best Literature Documentary prize at the Master of Art Festival in Bulgaria.

The results of the Observer/Anthony Burgess Prizes for Arts Journalism were announced in London on 22 May. Oscar Jelley won the £3000 prize. The two runners-up were Alice Hughes and Anna McGee. The winning entries are available to read on the Observer's website:

<https://www.theguardian.com/culture/observer-anthony-burgess-prize-for-arts-journalism>

The podcast *On the Road with Penguin Classics* devoted an episode to *A Clockwork Orange*. The guests appearing with presenter Henry Eliot included Jeff Noon and Andrew Biswell.

<https://shows.acast.com/on-the-road-with-penguin-classics/episodes/a-clockwork-orange-with-jeff-noon-and-andrew-biswell>

Anthony Burgess was featured in the Manchester episode of *Rick Stein's Food Stories*, broadcast on BBC1 on 16 February and available online at <https://www.bbc.co.uk/programmes/m001w96n>

We celebrated Bloomsday with the Irish Consulate on 14 June. There were films, readings from Joyce's *Ulysses*, a piano recital of Joyce-themed music, and traditional Irish hospitality. Around 90 people attended, and the event was a great success.

The 30-year concession on Anthony Burgess's grave in Monaco Cemetery was due to expire in August 2024. Following correspondence with the Mairie de Monaco, we have renewed the concession for another period of 30 years.

A new series of the *99 Novels* podcast was launched in October. This podcast examines the novels chosen by Burgess for discussion in his book of the same name. Writers examined in this series have included Vladimir Nabokov, Nadine Gordimer, Joseph Heller, Malcolm Bradbury and J.D. Salinger. There are more than 2000 regular listeners to each episode.

The Irish novelist John Banville wrote a long article about Burgess and Napoleon Symphony for the *New Statesman*, published on 6 December 2024. This article follows a reassessment of *Earthly Powers*, published in *The Times* in May.

Manchester University Press will publish *Anthony Burgess and America* by Christopher Thurley in March 2025. Drawing on a wealth of original research, this is the first book to focus on Burgess and his impact on American culture. Thurley's doctoral studies were supported by a bursary from the Foundation. We recorded a podcast with the author, and a related 'Burgess and America' exhibition ran at the Engine House throughout 2024.

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IN MEMORIAM

The writer Shirley Conran died on 9 May 2024, aged 91. Her friendship with Anthony and Liana Burgess is documented in *You've Had Your Time*, the second volume of Burgess's autobiography.

Peter Green, who was a close friend of Burgess and his first wife, died on 16 September 2024 at the age of 99. His many publications include novels, travel books, and acclaimed translations of *The Iliad*, *The Odyssey* and *The Poems of Catullus*, all published by the University of California Press. In the 1950s and 1960s, he wrote several positive reviews of Burgess's early novels.

LIANA BURGESS FELLOWSHIPS

Dr Alessia Gentile from L'Università degli Studi di Firenze will visit the Foundation in January 2025 to carry out archival research.

The American composer Daniel Felsenfeld has agreed to write a song cycle based on a long unpublished poem by Anthony Burgess. This will be performed in Manchester and New York.

Financial review

For 2024 the overall income of the charity was £349,332 compared to £362,401 in 2023.

In addition to book sales in the UK and US, there was an encouraging level of activity in the translation market. There were significant overseas royalty payments, reflecting high levels of book sales in languages such as Chinese, French, German, Italian and Turkish. There was a slight decline in theatre income, due to a smaller number of stage productions in 2024.

For 2024 total expenditure was £350,889 (2023: £350,022). Despite rising costs for items such as electricity and insurance, there was a reduction in staff costs and agents commission due to the reduction in royalty income.

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

The total funds of the Foundation at the end of the period were £178,102 (2023: £179,669). Of which there were free reserves of £170,161 which is the unrestricted reserves of the charity less its fixed assets.

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.

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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.

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.

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Trustees' annual report
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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 25/09/25 and signed on their behalf by

Carson Bergstrom
Carson Bergstrom (Sep 25, 2025 15:00:36 GMT+1)

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 2024 which are set out on pages 11 to 23.

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

Catherine Hall (Oct 21, 2025 15:47:14 GMT+1)

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

21/10/25

Date_____

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 December 2024

	Note	Unrestricted 2024 £	TOTAL 2024 £	Unrestricted 2023 £	TOTAL 2023 £
INCOME FROM:					
Donations and legacies	2	150,623	150,623	150,060	150,060
Charitable activities	3	174,337	174,337	192,069	192,069
Other trading activities	4	24,372	24,372	20,272	20,272
TOTAL INCOME		349,332	349,332	362,401	362,401
EXPENDITURE ON:					
Raising funds	5	32,495	32,495	29,238	29,238
Charitable activities	6	318,404	318,404	320,784	320,784
TOTAL EXPENDITURE		350,899	350,899	350,022	350,022
NET (EXPENDITURE)/INCOME		(1,567)	(1,567)	12,379	12,379
Transfer between funds		-	-	-	-
NET MOVEMENT IN FUNDS		(1,567)	(1,567)	12,379	12,379
Fund balances brought forward		179,669	179,669	167,290	167,290
TOTAL FUNDS CARRIED FORWARD		178,102	178,102	179,669	179,669

The statement of financial activities includes all gains and losses recognised during the year.

All income and expenditure derive from continuing activities.

BALANCE SHEET

at 31 December 2024

	Notes	2024	2023
		£	£
FIXED ASSETS			
Tangible assets	11	7,941	14,320
CURRENT ASSETS			
Stock		2,718	5,407
Debtors	12	9,055	16,142
Cash at bank and in hand	13	205,468	171,062
		217,241	192,611
CREDITORS : amounts falling due within one year	14	(47,080)	(27,262)
NET CURRENT ASSETS		170,161	165,349
NET ASSETS		178,102	179,669
FUNDS			
Unrestricted		178,102	179,669
Restricted		-	-
TOTAL FUNDS		178,102	179,669

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to independent examination under the Charities Act 2011.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with SORP FRS102.

The financial statements were approved and authorised for issue by the Board on 25/09/25 and signed on its behalf by:

Carson Bergstrom

Carson Bergstrom (Sep 25, 2025 18:00:36 GMT+1)

Carson Bergstrom

Chair

STATEMENT OF CASHFLOWS

as at 31 December 2024

	Notes	2024 £	2023 £
CASH INFLOW FROM OPERATING ACTIVITIES	15	34,406	(6,684)
CASH OUTFLOW FROM INVESTING ACTIVITIES			
Payment to acquire tangible fixed assets		-	(4,203)
NET CASH OUTFLOW FROM INVESTING ACTIVITIES		-	(4,203)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		34,406	(10,887)
CASH AND CASH EQUIVALENTS AT THE START OF PERIOD		171,062	181,949
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD		205,468	171,062
CASH AND CASH EQUIVALENTS CONSISTS OF:			
Cash at bank and in hand		205,468	171,062

**NOTES TO THE FINANCIAL
STATEMENTS**

for the year ended 31 December 2024

1. ACCOUNTING POLICIES

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

a. Basis of Preparing Financial Statements

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019 (SORP FRS102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice that is SORP FRS102.

The International Anthony Burgess Foundation meets the definition of a public benefit entity under FRS 102. 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 recognition

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.

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.

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 straightline basis
Computer equipment	33%	on a straightline 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.

l. 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 9. There were no outstanding contributions at the year end.

o. 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.

2. DONATIONS AND LEGACIES

	Unrestricted 2024 £	Restricted 2024 £	TOTAL 2024 £	Unrestricted 2023 £	Restricted 2023 £	TOTAL 2023 £
Donations	623	-	623	60	-	60
Grants	150,000	-	150,000	150,000	-	150,000
	150,623	-	150,623	150,060	-	150,060

3. CHARITABLE ACTIVITIES

	Unrestricted 2024 £	Restricted 2024 £	TOTAL 2024 £	Unrestricted 2023 £	Restricted 2023 £	TOTAL 2023 £
Royalties	131,416	-	131,416	156,787	-	156,787
Venue Hire	42,661	-	42,661	34,822	-	34,822
Exhibition and ticket sales	260	-	260	460	-	460
	174,337	-	174,337	192,069	-	192,069

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted 2024 £	Restricted 2024 £	TOTAL 2024 £	Unrestricted 2023 £	Restricted 2023 £	TOTAL 2023 £
Café and book sales	24,372	-	24,372	20,272	-	20,272
Other	-	-	-	-	-	-
	24,372	-	24,372	20,272	-	20,272

5. RAISING FUNDS

	Unrestricted 2024 £	Restricted 2024 £	TOTAL 2024 £	Unrestricted 2023 £	Restricted 2023 £	TOTAL 2023 £
Café and bar costs	11,286	-	11,286	13,824	-	13,824
Staff costs	21,209	-	21,209	15,414	-	15,414
	32,495	-	32,495	29,238	-	29,238

6. CHARITABLE ACTIVITIES

	Core	Events & activities	Total 2024
	£	£	£
Staff costs	170,650	-	170,650
Premises costs	56,517	-	56,517
Admin costs	4,443	-	4,443
Agent commission	22,754	-	22,754
Depreciation	6,379	-	6,379
Other costs	9,114	32,234	41,348
	269,857	32,234	302,091
Governance costs	16,313	-	16,313
TOTAL EXPENDITURE	286,170	32,234	318,404
Unrestricted funds	286,170	32,234	318,404
Restricted funds	-	-	-
	286,170	32,234	318,404

Previous reporting period

	Core	Events & activities	Total 2023
	£	£	£
Staff costs	179,319	-	179,319
Premises costs	49,377	-	49,377
Admin costs	3,922	-	3,922
Agent commission	29,634	-	29,634
Depreciation	6,617	-	6,617
Other costs	7,628	33,850	41,478
	276,497	33,850	310,347
Governance costs	10,437	-	10,437
TOTAL EXPENDITURE	286,934	33,850	320,784
Unrestricted funds	286,934	33,850	320,784
Restricted funds	-	-	-
	286,934	33,850	320,784

7. ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

	Basis of apportionment	Governance £	Total 2024 £
Trustee expenses	Governance	1,800	1,800
Accountancy services	Governance	11,532	11,532
Legal and professional	Governance	2,981	2,981
		<u>16,313</u>	<u>16,313</u>

Previous reporting period

	Basis of apportionment	Governance £	Total 2023 £
Trustee expenses	Governance	1,351	1,351
Accountancy services	Governance	8,307	8,307
Legal and professional	Governance	779	779
		<u>10,437</u>	<u>10,437</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging

	2024 £	2023 £
Depreciation	6,379	6,617
IE remuneration - software	30	90
IE remuneration - accountancy fees	-	-
IE remuneration - payroll bureau fees	-	252
Independent examiners fee	<u>1,300</u>	<u>1,300</u>

9. STAFF COSTS AND KEY MANAGEMENT PERSONNEL

	2024	2023
	£	£
Wages and salaries	119,325	123,433
Social security costs	3,560	5,517
Employer's pension costs	1,884	1,884
Secondment costs	67,090	63,778
Staff training and other staff costs	-	121
	<u>191,859</u>	<u>194,733</u>
Allocated as follows:		
Cost of raising funds	21,209	15,414
Charitable activities	170,650	179,319
	<u>191,859</u>	<u>194,733</u>

No employee received total employee benefits (excluding employer pension costs) of more than £60,000.

The average number of staff employed during the period was 9 (2023: 9)

The key management personnel of the charity comprise the Trustees and the Director. The total employee benefits of the key management personnel of the charity were £48,036 (2023: £46,935).

10. TRUSTEES' 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 (2023: Nil).

One member of the Trustees received travel expenses totalling £2,409 (2023: £1,498) no other Trustee received travel and subsistence expenses during the year (2023: £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 (2023: £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.

The trustees have indemnity cover.

11. TANGIBLE FIXED ASSETS

	Leasehold Improvements £	Office Equipment £	Computer Equipment £	Total £
Cost :				
At 1 January 2024	562,639	61,941	14,010	638,590
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December 2024	562,639	61,941	14,010	638,590
Depreciation :				
At 1 January 2024	555,912	57,164	11,194	624,270
Charge for the year	4,036	956	1,387	6,379
Disposals	-	-	-	-
At 31 December 2024	559,948	58,120	12,581	630,649
NBV at 31 December 2024	2,691	3,821	1,429	7,941
NBV at 31 December 2023	6,727	4,777	2,816	14,320

Net book value at 31 December 2024 represents fixed assets used for charitable purposes.

12. DEBTORS

	2024 £	2023 £
Trade debtors	1,850	6,691
VAT	1,473	3,741
Prepayments & accrued income	3,264	3,241
Other debtors	2,468	2,469
	9,055	16,142

13. CASH AT BANK AND IN HAND

	2024 £	2023 £
Cash at bank and in hand	205,468	171,062
	205,468	171,062

14. CREDITORS : Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	26,782	6,080
Social security and other taxes	2,235	2,187
Other creditors and accruals	18,063	18,995
	47,080	27,262

15. CASH INFLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income for the year	(1,567)	12,379
Depreciation and impairment of tangible fixed assets	6,379	6,617
(Increase)/decrease in stock	2,689	5,165
Decrease/Increase) in debtors	7,087	(3,772)
Increase/(decrease) in creditors	19,818	(27,073)
	34,406	(6,684)