

BOOKS BEYOND WORDS

England & Wales · Charity number 1183942

Details

Other names	BOOKS BEYOND WORDS COMMUNITY INTEREST COMPANY, BEYOND WORDS
Status	Registered
Legal form	CIO
Registered	2019-06-18
Register	View on the Charity Commission register

Contact

Address	43 High Street Leatherhead Surrey KT22 8AE
Phone	01372234100
Email	admin@booksbeyondwords.co.uk
Website	www.booksbeyondwords.co.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE:(1) FOR THE PUBLIC BENEFIT TO ADVANCE THE EDUCATION AND SOCIAL INCLUSION OF PEOPLE OF ANY AGE WITH INTELLECTUAL/COMMUNICATION DISABILITIES AND AUTISM IN THE UK AND ELSEWHERE BY PROVIDING AND ASSISTING IN THE PROVISION OF SKILLS AND PICTORIAL RESOURCES, AND THE DEVELOPMENT OF THEIR INDIVIDUAL CAPABILITIES, COMPETENCIES,SKILLS AND UNDERSTANDING IN SUBJECTS OF EDUCATIONAL, AND/OR RECREATIONAL OR OCCUPATIONAL VALUE.(2) TO ADVANCE THE EDUCATION OF THE PUBLIC IN GENERAL (AND PARTICULARLY AMONGST HEALTH, CARE, FAITH AND EDUCATION PROFESSIONALS) ON THE SUBJECTS OF INTELLECTUAL AND COMMUNICATION DISABILITY, MENTAL HEALTH AND AUTISM AND TO PROMOTE RESEARCH FOR THE PUBLIC BENEFIT IN ALL ASPECTS OF THESE SUBJECTS AND TO PUBLISH THE USEFUL RESULTS.(3) TO ASSIST IN SUCH WAYS AS THE CHARITY TRUSTEES THINK FIT, ANY CHARITY IN THE UK AND ELSEWHERE WHOSE AIMS INCLUDE ADVANCING EDUCATION, HEALTH AND WELLBEING, AND/OR REDUCING POVERTY OR SOCIAL EXCLUSION OF PERSONS OF ANY AGE WITH INTELLECTUAL/COMMUNICATION DISABILITIES AND AUTISM BY DEVELOPING THEIR MENTAL, PHYSICAL AND MORAL CAPABILITIES THROUGH HEALTH, OCCUPATIONAL, AND LEISURE TIME ACTIVITIES.

Activities: Beyond Words seeks to enable people with intellectual disabilities and autism from all countries, cultures and languages to access our word-free picture stories and be empowered to live fuller lives. We publish wordless books in both print and digital formats, covering health conditions, relationships, safeguarding, sport, exercise and nutrition, community, crime & justice and the workplace.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups

Geography

- Australia
- Belgium
- France
- Germany
- Ireland
- Israel
- Malta
- New Zealand
- Northern Ireland
- Scotland
- United States
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£473,019	£334,721	-	-
2024-03-31	£321,841	£317,218	-	-
2023-03-31	£252,611	£255,523	-	-
2022-03-31	£239,990	£310,062	-	-
2021-03-31	£338,312	£298,117	-	-

Trustees

Name	Role	Appointed
Professor SHEILA CLARE HOLLINS FRCPSYCH	Chair	2019-06-18
Amanda Mordey		2025-07-28
Amber Fabian		2024-07-08
Dr Madeleine Blackburn OBE		2026-01-19
Jacqueline Anne Kelly		2025-01-24
John Kelly MA, LLB		2019-06-18
Khurrum Beg		2021-10-25
Mark Malcomson CBE		2023-11-06
Nataliya Tetryeva		2020-04-27
Nicole Gordon-Reid		2025-07-28
Tim Whiting		2025-07-28
Tobias Steed		2020-04-27

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
BOOKS BEYOND WORDS**

HB&O Ltd
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

BOOKS BEYOND WORDS

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BOOKS BEYOND WORDS
REPORT OF THE TRUSTEES
for the year ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

BACKGROUND

Books Beyond Words, working name "Beyond Words", is the UK's pictorial story telling charity. Our word-free books and stories transform lives, empowering people with learning disabilities to understand the world around them, to share their feelings and participate more fully in decisions about their lives.

Being able to 'read' the images we see is how we know a green light means go, a smile means someone is happy to see us, or that a piece of art is telling a story. This is the core of visual literacy- the ability to make meaning from the pictures in front of us.

Our picture storytelling began 36 years ago when our Founder and Chair, Professor Sheila the Baroness Hollins began working with people with learning disabilities at St George's Hospital medical school in London to co-create picture stories and resources that would help them understand and navigate the world around them.

We realised that it is not just people with learning disabilities who can benefit from the power of pictures. Nurturing visual literacy- our ability to read meaning in images- can unlock everyone's ability to connect with their feelings and improve their mental health and wellbeing. When we build our mental wealth and resilience, we all thrive.

OBJECTIVES AND ACTIVITIES

Objectives and activities

The objects of the Charitable Incorporated Organisation (CIO) are as follows:

1. For the public benefit to advance the education and social inclusion of people of any age with intellectual/communication disabilities and autism in the UK and elsewhere by providing and assisting in the provision of skills and pictorial resources, and the development of their individual capabilities, competencies, skills and understanding in subjects of educational, and/or recreational or occupational value.
2. To advance the education of the public in general (and particularly amongst health, care, faith and education professionals) about intellectual and communication disability, mental health and autism and to promote research for the public benefit in all aspects of these subjects and to publish the useful results.
3. To assist in such ways as the charity trustees think fit, any charity in the UK and elsewhere whose aims include advancing education, health and wellbeing, and/or reducing poverty or social exclusion of persons of any age with intellectual/communication disabilities and autism by developing their mental, physical and moral capabilities through health, occupational, and leisure time activities.

BOOKS BEYOND WORDS
REPORT OF THE TRUSTEES
for the year ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Significant activities

The activities encompass the following:

1. Book Publishing

Beyond Words develops, publishes and distributes word free story books for people with learning disabilities and autism, people who prefer pictures to words or people who cannot read. These book resources give people the opportunity to better understand the complexities of modern life, to express their feelings and emotions, to share their experiences, to build friendships and inclusiveness, to raise their hopes and aspirations and to give them a voice in society.

All our books are co-developed, extensively trialled and promoted by people with learning disabilities, to ensure that the communication objectives are met and that the books genuinely engage and interest the readers.

Our story books are also made available in digital formats, including eBooks and in an App featuring many short stories from each book.

2. Book Clubs

We support the development of Book Clubs, both face-to-face and virtually, as a way of helping people to learn about the various issues our books cover, make friends and have fun. The Book Clubs are run in partnership with host organisations, traditionally in a library or community centre setting.

3. Supporting Education and Learning

Our books are used in mainstream and specialist schools as well as in community venues, supporting both children and adults. We train and mentor teachers and other staff to use our stories and images to support learning and communication.

4. Supporting Mental Health and Emotional Literacy

We publish books about mental health, difficult situations and ordinary everyday life experiences. We train health professionals, teachers and others to use our stories to encourage conversations about feelings and experiences.

5. Training

We provide face to face training and e-learning for health, education and social care professionals who use our books with people with learning disabilities and others who benefit from visual methods of communication. We also provide training to libraries and community groups to set up Book Clubs.

BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE

Achievements and performance

1. Book Publishing

Joe and Julie Stop Smoking The book was launched in October 2024 at the Action on Smoking and Health (ASH) headquarters in London. The authors helped us promote it successfully at a few conferences and we sold 264 copies by end of March 2025. It was funded by Hertfordshire Partnership NHS Foundation Trust.

Getting Help with Gas We launched this book in May 2024 at City Lit. We sent 1500 copies to libraries around England according to our agreement with funders Cadent. However, due to lack of partnership promotion we had only sold 12 copies by end of March 2025.

Funeral Planning Resource We produced a resource of 14 individual images for people to use to talk about planning their funeral (or a family member's funeral). This was part of the 'End of Life Care Planning Toolkit' produced by the Victoria & Stuart project, at Kingston University.

We launched the resource at Kingston University in June 2024. It is a free resource available online and is also available on the Marie Curie end of life resources website.

2. Book Clubs

By 31 March 2025 the Book Club in a Box project (BCIAB) (a three-year project running from October 2023 to October 2026 to establish 300 new Book Clubs in England) was close to reaching our 18-month target, with 98 out of 100 new Book Clubs. Including pre-project clubs there are now 144 active Book Clubs with improving geographical representation, now reaching 66 UK Local Authorities. Analysis of our data shows the majority of Clubs are hosted by NGO Learning Disability Support Services.

In September 2024 we recruited our BCIAB Project Coordinator, who is doing an excellent job managing the whole Book Club process. To celebrate the first official year of the project, we devised and arranged our 2025 Awards Scheme celebrating the Book Clubs. This was very popular with the Book Clubs and also generated a strong range of communication opportunities.

We continue to collect reported feelings of either 'happy', 'sad' or 'neutral' attendees before and after a Book Club in a Box group session. Most recent analysis shows reports of feeling 'happy' increased from 74% before the Book Clubs to 92% afterwards.

3. Supporting Education and Learning

In 2022, Books Beyond Words (BBW) partnered with ImpactEd to develop and implement a sustainable impact measurement framework for use in educational settings. The resulting framework guided a structured assessment during the Autumn term of 2023/24.

The evaluation established a strong causal link between the use of BBW resources and positive pupil outcomes, notably:

- Enhanced emotional wellbeing
- Improved peer relationships
- Increased ability to express and recognise emotions

The resources were found to be highly adaptable and valued across a variety of educational settings, filling a gap not addressed by other tools. Pupils across all categories - those without Special Educational Needs and Disabilities (SEND), those with SEND in mainstream schools, and those in specialist settings - demonstrated measurable progress.

Pupils in specialist settings made progress, though to a lesser extent than those in mainstream schools, consistent with broader research regarding the differentiated pace of learning in such environments. With sustained implementation, similar levels of impact are anticipated over a longer timeframe.

This evaluation affirms the effectiveness of Books Beyond Words resources in promoting emotional literacy and inclusion across diverse educational contexts. It also establishes a clear foundation for ongoing impact measurement and continued improvement.

BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2025

4. Supporting Mental Health and Emotional Literacy

As a co-founding organisation, we supported the City Lit Mental Wealth Festival for the tenth successive year. We arranged a talk by one of our artists and our chair about visual story-telling, hosted some drop-in community Book Clubs and arranged a mindful art competition with the winners being invited to the House of Lords for a tour and tea.

Books Beyond Words and the Book Clubs were presented to WHO Europe as examples of good practice by our supporter, Jim Blair, a new member of the committee. The feedback was good in terms of enhancing awareness of Beyond Words and might lead to a formal submission of good practice examples in 2025.

The BBW Story App, a useful tool for mental health professionals as well as learning disability nurses and educators, has been relaunched during the year. We started with the WebApp version to allow access to the App content via a laptop or white board. This was a planned and cautious approach and went live in December 2024. Initially verified users gained access via a special link sent to them by email. Shortly after the launch it became clear this access control system did not work reliably with users' firewall and virus protection software. In early 2025 we changed to an access control system that sends verified users a One Time Password to gain access. The Android App went live in March 2025. At the end of the year, we had 20 App users, including those at St Bernard's Hospital.

Beyond Words attended the Kent, Surrey & Sussex Learning Disability Community of Practice conferences at Canterbury Christchurch University's Medway Campus. We also presented at a conference for smoking cessation advisors in York, where we won the prize for best presentation, and this directly resulted in several free downloads of Joe and Julie Stop Smoking making a new audience aware of our resources.

5. Training

During the year we ran 9 Book Club training sessions at City Lit. Working together with an average of six City Lit Student Co-Trainers, we trained 46 individuals how to run a Beyond Words Book Club in their own organisations.

Feedback comments:

"Being a Co-trainer made me a stronger person and boosts my confidence" - Simba Ngwarati, City Lit Student Co-trainer.

"I thought the co-delivery was excellent. Also being a part of an actual session helped to understand how it will work" - Emma Tutton, British Library

In response the feedback question 'Were your expectations met', 100% of respondents said "Yes!"

6. Fundraising

The current grant giving landscape is very competitive, with peer networks recording success rates of around 1 in 10. Unfortunately, fundraising from trusts and foundations was disappointing in this fiscal year.

We received a large unrestricted legacy from the estate of Ms D Duncan totalling £162,180 for which we are extremely grateful. The Trustees have restricted £60,000 as cash reserves, have allocated £20,000 to produce a short story, Starting School, and have ring-fenced the remainder of £82,180 as designated reserves for future projects.

We have initiated registration for platforms such as GiveWheel, and People's Fundraising. These can facilitate supporters to fundraise on behalf of Beyond Words. We are continuing to engage with our community with low-cost fundraising initiatives such as attending local community events, Easyfundraising, which brought in over £287 this year, and we trialled an Eco Balloon race in the new year, which brought in £93.

The Christmas campaign, Book Tokens for Book Clubs sold two.

We are grateful to the following charities and organisations that have made grants or given donations to Beyond Words to support our work:

3Ts

The National Lottery Community Fund

Porticus

BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2025

The Schroder Charitable Trust
Social Enterprise Kent
The Souter Charitable Trust

We are extremely grateful for the support of our individual regular donors and those who gave in memory of Dr Martin Hollins.

Impact

Year on year comparison of key achievements:

	End of FY24	End of FY25
Total number of active Book Clubs	49	136
Total number of participants in Book Clubs (avg 10 per club)	490	1,360
Number of books distributed	2,050	1,749
Number of eBooks downloaded	149	221
New people trained in-person	37	46
New people trained online	12	102

FINANCIAL REVIEW

Principal funding sources

The principal funding source is grants for book publishing and projects, followed by book sales and donations.

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three to six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to allow for response times for grant applications and to ensure that support and governance costs are covered.

The balance held at 31st March 2025 as free reserves, excluding fixed assets and designated funds, stands at £89,227 which represents approximately 10 months of unrestricted charitable expenditure. This represents a significant improvement on the prior year and currently exceeds our stated reserves policy.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

BOOKS BEYOND WORDS
REPORT OF THE TRUSTEES
for the year ended 31 March 2025

FUTURE PLANS

1. Book Publishing

A Cheeky Seagull The book will complete in April 2025 with the launch on 1st July at Turner Contemporary, Margate. 30 self-advocates in Folkestone and Deal book clubs have been involved in creating this book and trialled it with over 160 people around the country. Funded by SEK and 3Ts.

Max Goes to School We started this book in September 2024 and will finish trialling the colour roughs with school groups, families with young children, and a few of our adult book clubs in late spring 2025. We hope to launch it at the House of Lords in September or October. Funded by a legacy.

Online Bullying We started this book in November 2024. We plan to launch the book in July 2026 with the Online Grooming book we are producing alongside. Funded by Porticus.

Online Grooming We started this book in March 2025. This will also be launched in July 2026 and is also funded by Porticus.

Surrey Hills readers attending Beyond Words Book Clubs in Surrey, at Active Prospects and Surrey Choices, will be collaborating to make a book about accessing the great outdoors. This will start in July 2025 subject to securing appropriate funding.

2. Book Clubs

By March 2026 we aim to have set-up 225 new Beyond Words Book Clubs as part of the Book Club in a Box project. To achieve this we aim to develop relationships with larger organisations who have multiple sites, encouraging them to create multiple Book Clubs following the success of their first clubs.

In 2025/6 we will target new funding to start new Book Clubs in Wales, whilst we begin to prepare a more substantial funding bid for developing and supporting a sustainable network of Book Clubs from October 2026.

3. Supporting Education and Learning

In 2025/26 will take advantage of any new funding identified that could support schools using Books Beyond Words, encouraging the use of the evaluation resources developed by ImpactEd in 2023 as our capacity allows.

4. Supporting Mental Health and Emotional Literacy

We have modest aims to increase the number of NHS organisations being licensed users of our web app and android versions of the BBW Story App, aiming for 10 professionals, four small organisations, 2 medium organisations and 1 large organisation subscribing. We will also target releasing an iOS version and ensuring all new books are included.

5. Training

We will seek funding to ensure we can continue running in-person Book Club training at City Lit. This brings as much benefit to the co-trainers as it does to the trainees.

6. Fundraising

Our fundraiser will continue to focus on the trusts and foundations for the bulk of our income with priority projects listed above. We will continue to sell books and licences for income and will seek ways to raise our profile in the local community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated Organisation (CIO) as defined by the Charities Act 2011. Prior to the CIO's commencement on 18th June 2019, the organisation operated for a number of years as a Community Interest Company.

The constitution was updated via a Board resolution in November 2023.

BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Method of appointment or election of trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution.

Organisational structure and decision-making policies

The business of the Charity is conducted by the Board of Trustees which has a legal responsibility for the organisation.

Decisions are made collectively by the Board of Trustees which meets four times per annum.

The day-to-day management of the Charity is delegated to the Chief Executive Officer and through them, to the members of the staff team. The team works to deliver the agreed strategic plans, which are aligned to its core aims and objectives ensuring its current activities have maximum relevance, impact and are of benefit to the public.

Induction and training of trustees

The Board of Trustees constantly reviews the number of Trustees and the balance of necessary skills and experience, and recruits when required. Any new Trustees will have their responsibilities explained by the existing Trustees and other professional advisors as appropriate.

Trustees' duties

The trustees have given due regard to the Charity Commission guidance on public benefit and the duties of the Trustees are outlined in the Constitution, as follows:

- 1) to exercise his or her powers and to perform his or her functions in his or her capacity as a trustee of the Charity he or she decides in good faith would be most likely to further the purposes of the Charity.
- 2) to exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances having regard in particular to: (i) any special knowledge or experience that he or she has or purports to have; and (ii) if he or she acts as a charity trustee of the CIO in the course of a business or profession, to any special knowledge or experience that it is reasonable to expect of a person acting in the course of that kind of business or profession.

Financial risk management

The Trustees are satisfied that there are adequate control systems in place to provide reasonable assurance against misstatement or loss. These include a strategic business plan reviewed by the Trustees quarterly and a review of a detailed Risk Register, covering Strategic, Financial, Organisational and Governance risks. On a monthly basis the Chief Executive Officer reviews performance against budget and financial reconciliations. Authority to spend is delegated within defined limits and segregation of duties where appropriate. Other external risks to which the Charity may be exposed are identified and discussed at Trustee meetings and additional Project Steering meetings and any appropriate actions implemented.

Safeguarding

The Charity's aim is to advance the education and social inclusion of people with learning disabilities of all ages.

Through publishing, training and dissemination activities, staff members and occasionally Trustees may work face-to-face with people with learning disabilities. As such, the Charity has established safeguarding policies for working with both Adults and Children and these policies, which are reviewed and updated every two years, are included in the Handbooks for both Staff and Trustees. In addition, the Charity has obtained DBS certification for any individual who may need to work directly with people with learning disabilities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1183942 (England and Wales)

Registered charity number

1183942

BOOKS BEYOND WORDS
REPORT OF THE TRUSTEES
for the year ended 31 March 2025

Registered office

43 High Street
Leatherhead
KT22 8AE

Trustees

Prof Sheila the Baroness Hollins
J G Kelly
J S Leppard (resigned 28.7.2025)
J A Kelly (appointed 24.1.2025)
S-A Hibberd (appointed 8.7.2024) – (resigned 23.10.2025)
A Fabian (appointed 8.7.2024)
M Malcomson
K Seligman (resigned 28.7.2025)
K Beg
N Tetrueva
T Steed
Prof K A Runswick-Cole (resigned 24.1.2025)
A Mordey (appointed 28.7.2025)
N Gordon-Reid (appointed 28.7.2025)
T Whiting (appointed 28.7.2025)
Prof I Tuffrey-Wijne PhD, RN (resigned 8.7.2025)
L Bartoszek (resigned 8.7.2024)
P M Felix (resigned 22.4.2024)

Independent Examiner

HB&O Ltd
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2025

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them 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.

Approved by order of the board of trustees on 13 November 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Sheila Hollins', written in a cursive style.

Prof Sheila the Baroness Hollins (Chair)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BOOKS BEYOND WORDS

Independent examiner's report to the trustees of Books Beyond Words ('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under the 2011 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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:

1. accounting records were not kept in respect of the Charity as required by the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of the 2011 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.

Gregg Olnor MPhil BA(Hons) FCA

HB&O Ltd
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

13 November 2025

BOOKS BEYOND WORDS

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	166,579	-	166,579	55,586
Charitable activities					
Grants received		-	234,036	234,036	218,442
Books and training		69,165	-	69,165	46,579
Investment income	3	<u>3,239</u>	<u>-</u>	<u>3,239</u>	<u>1,234</u>
Total		<u>238,983</u>	<u>234,036</u>	<u>473,019</u>	<u>321,841</u>
EXPENDITURE ON					
Raising funds	4	12,890	-	12,890	7,742
Charitable activities	5	<u>87,795</u>	<u>234,036</u>	<u>321,831</u>	<u>309,476</u>
Total		<u>100,685</u>	<u>234,036</u>	<u>334,721</u>	<u>317,218</u>
NET INCOME		138,298	-	138,298	4,623
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>34,398</u>	<u>-</u>	<u>34,398</u>	<u>29,775</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>172,696</u></u>	<u><u>-</u></u>	<u><u>172,696</u></u>	<u><u>34,398</u></u>

CONTINUING OPERATIONS

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

The notes form part of these financial statements

BOOKS BEYOND WORDS

STATEMENT OF FINANCIAL POSITION 31 March 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	10	1,289	-	1,289	1,259
CURRENT ASSETS					
Stocks	11	30,268	-	30,268	31,853
Debtors	12	16,086	-	16,086	8,301
Cash at bank and in hand		<u>149,931</u>	<u>42,423</u>	<u>192,354</u>	<u>65,807</u>
		196,285	42,423	238,708	105,961
CREDITORS					
Amounts falling due within one year	13	(24,878)	(42,423)	(67,301)	(72,822)
NET CURRENT ASSETS		<u>171,407</u>	<u>-</u>	<u>171,407</u>	<u>33,139</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>172,696</u>	<u>-</u>	<u>172,696</u>	<u>34,398</u>
NET ASSETS		<u>172,696</u>	<u>-</u>	<u>172,696</u>	<u>34,398</u>
FUNDS	14				
Unrestricted funds				<u>172,696</u>	<u>34,398</u>
TOTAL FUNDS				<u>172,696</u>	<u>34,398</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 November 2025 and were signed on its behalf by:



Prof Sheila the Baroness Hollins - Trustee

The notes form part of these financial statements

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Where donors specify that donations and grants are for particular restricted purposes this income is deferred and included in incoming resources when the corresponding expenditure takes place.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that distribution will be made; or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 33% on cost
Computer equipment	- 33% on cost

Stocks

Stock is recorded at the lower of its cost and net realisable value. Stock impairment is considered on an annual basis.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Restricted funds received consist of grants and donations provided to the charity for specific projects.

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Pensions

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Financial instruments

Loans and borrowings are initially recognised at the transaction price including transaction costs. subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. Debtors and creditors with no stated interest rate and receivable or payable on demand are recorded at transaction price. Any losses arising from impairment are recognised in the SoFA.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	16,863	55,586
Legacies	<u>149,716</u>	<u>-</u>
	<u>166,579</u>	<u>55,586</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>3,239</u>	<u>1,234</u>

4. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Staff costs	7,388	2,418
Advertising	2,352	1,537
Consultancy fees	<u>3,150</u>	<u>3,787</u>
	<u>12,890</u>	<u>7,742</u>

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2025

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Books and training	66,377	-	66,377
Charitable projects	27,832	-	27,832
Office and admin costs	15,433	47,213	62,646
Wages	164,976	-	164,976
	<u>274,618</u>	<u>47,213</u>	<u>321,831</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Office and admin costs	<u>39,879</u>	<u>1,088</u>	<u>6,246</u>	<u>47,213</u>

Support costs, included in the above, are as follows:

Governance costs

	2025 Office and admin costs £	2024 Total activities £
Independent examiners fees	1,900	1,750
Accountancy and bookkeeping	4,346	3,410
Legal fees	-	3,196
	<u>6,246</u>	<u>8,356</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Independent examiners fees	1,900	1,750
Depreciation - owned assets	<u>632</u>	<u>967</u>

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2025

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

No expense payments were made to trustees in the year (2024: £362 paid to two trustees), to reimburse them for travel expenses incurred while carrying out their duties.

9. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	163,141	107,133
Social security costs	10,587	5,828
Other pension costs	5,636	2,571
	<u>179,364</u>	<u>115,532</u>

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

	2025	2024
	<u>6</u>	<u>4</u>
Office and administration		

The above number of employees represents the equivalent of 4 full time members of staff.

No employees received emoluments in excess of £60,000.

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2024	8,727	5,631	14,358
Additions	<u>-</u>	<u>662</u>	<u>662</u>
At 31 March 2025	<u>8,727</u>	<u>6,293</u>	<u>15,020</u>
DEPRECIATION			
At 1 April 2024	8,727	4,372	13,099
Charge for year	<u>-</u>	<u>632</u>	<u>632</u>
At 31 March 2025	<u>8,727</u>	<u>5,004</u>	<u>13,731</u>
NET BOOK VALUE			
At 31 March 2025	<u>-</u>	<u>1,289</u>	<u>1,289</u>
At 31 March 2024	<u>-</u>	<u>1,259</u>	<u>1,259</u>

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2025

11. STOCKS

	2025	2024
	£	£
Stocks	<u>30,268</u>	<u>31,853</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	7,928	-
Other debtors	4,000	4,000
VAT	1,435	1,319
Prepayments and accrued income	<u>2,723</u>	<u>2,982</u>
	<u>16,086</u>	<u>8,301</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	1,812	105
Social security and other taxes	6,740	4,220
Pensions payable	842	903
Accruals and deferred income	<u>57,907</u>	<u>67,594</u>
	<u>67,301</u>	<u>72,822</u>

Deferred income comprises grants and donations received in the current year for projects that are outstanding at the year end.

	2025	2024
	£	£
Balance brought forward	64,645	139,955
Amounts released to income	(64,229)	(139,955)
Amounts received and deferred	<u>54,470</u>	<u>64,645</u>
Balance carried forward	<u>54,886</u>	<u>64,645</u>

14. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	34,398	56,118	90,516
Designated fund	-	<u>82,180</u>	<u>82,180</u>
	<u>34,398</u>	<u>138,298</u>	<u>172,696</u>
TOTAL FUNDS	<u>34,398</u>	<u>138,298</u>	<u>172,696</u>

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2025

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	156,803	(100,685)	56,118
Designated fund	<u>82,180</u>	<u>-</u>	<u>82,180</u>
	238,983	(100,685)	138,298
Restricted funds			
Grants and donations	<u>234,036</u>	<u>(234,036)</u>	<u>-</u>
TOTAL FUNDS	<u><u>473,019</u></u>	<u><u>(334,721)</u></u>	<u><u>138,298</u></u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	29,775	9,432	(4,809)	34,398
Restricted funds				
Grants and donations	-	(4,809)	4,809	-
TOTAL FUNDS	<u><u>29,775</u></u>	<u><u>4,623</u></u>	<u><u>-</u></u>	<u><u>34,398</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	103,398	(93,966)	9,432
Restricted funds			
Grants and donations	<u>218,443</u>	<u>(223,252)</u>	<u>(4,809)</u>
TOTAL FUNDS	<u><u>321,841</u></u>	<u><u>(317,218)</u></u>	<u><u>4,623</u></u>

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025

15. RELATED PARTY DISCLOSURES

Ten trustees made donations to the charity in the year, including Professor Sheila the Baroness Hollins, who made donations totalling £8,031 (2024: £12,000), and S-A Hibberd, who donated £910.

BOOKS BEYOND WORDS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	16,863	55,586
Legacies	<u>149,716</u>	<u>-</u>
	166,579	55,586
Investment income		
Deposit account interest	3,239	1,234
Charitable activities		
Books and training	69,165	46,579
Grants	<u>234,036</u>	<u>218,442</u>
	<u>303,201</u>	<u>265,021</u>
Total incoming resources	473,019	321,841
EXPENDITURE		
Raising donations and legacies		
Wages	7,388	2,418
Advertising	2,352	1,537
Consultancy fees	<u>3,150</u>	<u>3,787</u>
	12,890	7,742
Charitable activities		
Wages	149,055	104,715
Social security	10,376	5,828
Pensions	5,545	2,571
Books, licences and training	63,543	40,785
Commission	408	200
Subcontractors	12,022	31,166
Postage and carriage	4,011	2,837
Project costs	27,832	79,540
Consultancy fees	<u>1,826</u>	<u>1,616</u>
	274,618	269,258
Support costs		
Management		
Wages	6,698	-
Social security	211	-
Pensions	91	-
Rent	20,083	10,816
Insurance	2,520	2,329
Carried forward	<u>29,603</u>	<u>13,145</u>

This page does not form part of the statutory financial statements

BOOKS BEYOND WORDS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2025

	2025 £	2024 £
Management		
Brought forward	29,603	13,145
Sundries	3,636	10,540
Staff welfare and entertaining	402	208
Staff training	463	945
Travel and subsistence	906	1,194
Printing, postage, stationery	460	97
Software and IT costs	2,683	3,068
Subscriptions	195	374
Telephone	<u>1,531</u>	<u>1,080</u>
	39,879	30,651
Finance		
Bank charges	363	243
Depreciation of tangible fixed assets	631	968
Bank loan interest	<u>94</u>	<u>-</u>
	1,088	1,211
Governance costs		
Independent examiners fees	1,900	1,750
Accountancy and bookkeeping	4,346	3,410
Legal fees	<u>-</u>	<u>3,196</u>
	<u>6,246</u>	<u>8,356</u>
Total resources expended	<u>334,721</u>	<u>317,218</u>
Net income	<u>138,298</u>	<u>4,623</u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED CHARITY NUMBER: 1183942 (England and Wales)

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
BOOKS BEYOND WORDS**

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

BOOKS BEYOND WORDS

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BOOKS BEYOND WORDS
REPORT OF THE TRUSTEES
for the year ended 31 March 2024

The trustees present their report with the financial statements of the charitable incorporated organisation for the year ended 31 March 2024. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a charitable incorporated organisation (CIO) as defined by the Charities Act 2011.

Registered Charity number

1183942 (England and Wales)

Registered office

43 High Street
Leatherhead
KT22 8AE

Trustees

Prof Sheila the Baroness Hollins	
M Malcomson	- appointed 06 November 2023
K Beg	
Prof I Tuffrey-Wijne PhD, RN	- resigned 08 July 2024
L Bartoszek	- resigned 08 July 2024
N Tetrueva	
T Steed	
P M Felix	- resigned 22 April 2024
J G Kelly	
Mrs J S Leppard	
Prof K A Runswick-Cole	
K Seligman	
A Fabian	- appointed 08 July 2024
S Hibbert	- appointed 08 July 2024

Independent Examiner

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2024

BACKGROUND

Books Beyond Words, working name "Beyond Words", is the UK's pictorial story telling charity. Our word-free books and stories transform lives, empowering people with learning disabilities to understand the world around them, to share their feelings and participate more fully in decisions about their lives.

Being able to 'read' the images we see is how we know a green light means go, a smile means someone is happy to see us, or that a piece of art is telling a story. This is the core of visual literacy- the ability to make meaning from the pictures in front of us.

Our picture storytelling began 35 years ago when our Founder and Chair, Professor the Baroness Hollins began working with people with learning disabilities at St George's Hospital medical school in London to co-create picture stories and resources that would help them understand and navigate the world around them.

We realised that it is not just people with learning disabilities who can benefit from the power of pictures. Nurturing visual literacy- our ability to read meaning in images- can unlock everyone's ability to connect with their feelings and improve their mental health and wellbeing. When we build our mental wealth and resilience, we all thrive.

OBJECTIVES AND ACTIVITIES

The objects of the Charitable Incorporated Organisation (CIO) are as follows:

1. For the public benefit to advance the education and social inclusion of people of any age with intellectual/communication disabilities and autism in the UK and elsewhere by providing and assisting in the provision of skills and pictorial resources, and the development of their individual capabilities, competencies, skills and understanding in subjects of educational, and/or recreational or occupational value.
2. To advance the education of the public in general (and particularly amongst health, care, faith and education professionals) about intellectual and communication disability, mental health and autism and to promote research for the public benefit in all aspects of these subjects and to publish the useful results.
3. To assist in such ways as the charity trustees think fit, any charity in the UK and elsewhere whose aims include advancing education, health and wellbeing, and/or reducing poverty or social exclusion of persons of any age with intellectual/communication disabilities and autism by developing their mental, physical and moral capabilities through health, occupational, and leisure time activities.

The activities encompass the following:

1. Book Publishing

Beyond Words develops, publishes and distributes word free story books for people with learning disabilities and autism, people who prefer pictures to words or people who cannot read. These book resources give people the opportunity to better understand the complexities of modern life, to express their feelings and emotions, to share their experiences, to build friendships and inclusiveness, to raise their hopes and aspirations and to give them a voice in society.

All our books are co-developed, extensively trialled and promoted by people with learning disabilities, to ensure that the communication objectives are met and that the books genuinely engage and interest the readers.

Our story books are also made available in digital formats, including eBooks and in an App featuring many short stories from each book.

2. Book Clubs

We support the development of Book Clubs, both face-to-face and virtually, as a way of helping people to learn about the various issues our books cover, make friends and have fun. The Book Clubs are run in partnership with host organisations, traditionally in a library or community centre setting.

BOOKS BEYOND WORDS
REPORT OF THE TRUSTEES
for the year ended 31 March 2024

3. Supporting Education and learning

In schools we train and mentor teachers and other staff to use our stories and images to support learning and communication.

Our books are used in mainstream and specialist schools as well as in community venues, supporting both children and adults.

4. Mental health and emotional literacy

We publish books about mental health, difficult situations and ordinary everyday life experiences. We train health professionals, teachers and others to use our stories to encourage conversations about feelings and experiences.

5. Training

We provide face to face training and e-learning for health, education and social care professionals who use our books with people with learning disabilities and others who benefit from visual methods of communication. We also provide training to libraries and community groups to set up Book Clubs.

ACHIEVEMENTS AND PERFORMANCE

1. Book Publishing

We held a joint launch for three books in May 2023. *Max Goes to the GP*, *When the War Came* and *Lucy Goes Riding*. The three varied books will all help children with their mental health and ability to experience new things positively.

The Having A Vaccine leaflet, sponsored by the RCN Foundation was launched in partnership with the University of Hertfordshire in September.

Our second parenting book sponsored by Porticus, *Loving Babies*, was launched in December at the Kent, Surrey & Sussex Learning Disability Community of Practice conference and distributed to maternity units across the country.

Continuing in production this year are *Getting Help with Gas*, a book for independent living supported by Cadent, *Joe & Julie Stop Smoking*, sponsored by Hertfordshire Partnership NHS Foundation Trust to help people cease smoking, and a Series of Pictures commissioned by Kingston University to help people plan for their funerals. All will complete in the next financial year.

Kent Book Clubs have secured the funding for a jointly co-produced book to add to our Picture This series. The story will follow the adventures of *Sid the Seagull* and will deliver in the next financial year.

Book and licence sales for this financial year were £46,579 compared with £58,417 in the preceding year. In line with our strategy, an increasing number of books are being provided to organisations free having been funded through grant income raised for that initiative.

2. Book Clubs

L&Q Foundation provided funding to support 15 new Book Clubs in Lambeth, Southwark, Wandsworth, Merton, Sutton and Croydon. City Bridge Trust are supporting up to 30 new Book Clubs in Lewisham, Greenwich, Islington, Haringey and Ealing.

We received new funding from the National Lottery Community Fund to start 300 new Book Clubs in England by October 2026. The Book Club in a Box project began with a detailed planning and development phase from October, and officially launched on World Book Day 2024 7th March. By the end of the financial year 11 new clubs had completed training, signed agreements and received their Book Club in a Box.

BOOKS BEYOND WORDS
REPORT OF THE TRUSTEES
for the year ended 31 March 2024

3. Supporting Education & Learning

We displayed and demonstrated our books at both the TES SEND show and the Independent Schools SEND Conference.

Open Book, funded by Porticus, moved to the assessment stage in the Autumn Term. This followed an extended period whilst the mentors involved in the project helped ImpactEd to develop a robust evaluation process for the 18 schools engaged with the programme.

The results of the Open Book project will be launched in the next financial year, but initial results show:

- A strong causal link between use of the books and pupil progress towards emotional wellbeing, stronger peer relationships and an ability to express and recognise a range of emotions.
- The resources are easily adaptable to different school contexts, pedagogical patterns and needs. They are highly valued by participating schools and fill a gap in provision not met through other resources.
- Non-SEND pupils, SEN pupils in mainstream and pupils in specialist education settings all made progress in key outcomes, demonstrating the effectiveness of the books across mainstream and specialist settings and the adaptability of the approach.

4. Supporting Mental Health & Emotional Literacy

The BW Story App has been problematic this financial year. After a major crash it is having to be rebuilt and repopulated. Subscribers who use the App in education and in the community to support individuals with their mental health and emotional literacy have been given access to a restricted website where PDFs of the stories have been temporarily made available until the problem is fixed.

Sale of licences to use our digital support package are currently on hold, which is restricting our ability to raise core funds.

5. Training

We have started a new training programme at City Lit, an adult education college in Holborn, central London, to support the development of the aforementioned London Book Clubs. Potential Book Club facilitators join us for a half-day in person training session which is co-led by a member of staff, an experienced self-advocate and students enrolled on the City Lit Inclusive Education programme. A demonstration of how to read the books, how to start conversations and how to explore difficult topics in a group setting is followed by a chance for participants to ask questions. The feedback has been very positive.

6. Fundraising

Fundraising was focussed on our strategic priorities: working in schools, community Book Clubs and creating new books. We had a very successful bid to the National Lottery Supporting Communities Fund, but other fundraising from trusts and foundations was disappointing. Beyond Words was chosen as a BBC Lifeline charity which raised over £33,000.

We are engaging our community with low-cost fundraising initiatives such as Easyfundraising which brought in over £100 in the first three months after registration. Our biggest success with fundraising has come from the National Lottery Community Fund for our Book Club in a Box project.

We are grateful to the following charities and organisations that have made grants or given donations to Beyond Words to support our work:

BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2024

3Ts

BBC Radio 4 Appeal Donors

Cadent Foundation

City Bridge Trust

Forest Hill & Sydenham Girl Scouts

Heart n Soul

Hertfordshire Partnership NHS Foundation Trust

L&Q Foundation

National Lottery Fund

Porticus

Social Enterprise Kent

Southwark Schools Learning Partnership

Those giving in memory of Frances Coulton

Thank you to the eight individuals who made personal donations.

Grants totalled £218,442, Donations and legacies totalled £55,586.

IMPACT

People with learning disabilities experience significant health inequalities in the UK. The 2021 LeDeR annual report said that 49 percent of the deaths of people with a learning disability were avoidable which compares to 22% for the general population.

During the Covid 19 pandemic the death rate for people aged 18 to 34 with learning disabilities was 30 times higher than the rate in the same age group without disabilities. 6 out of 10 people with learning disabilities die before age 65, compared to 1 out of 10 for people from the general population.

Beyond Words books help develop health and emotional literacy in people with learning disabilities, their families and health and social care workers. Our books cover a significant number of physical and mental health conditions that people with learning disabilities experience.

Research has found that health literacy is reflected in the Beyond Words approach which is based on a strong relationship between supporter and reader, the picture book as a shared means of communicating about a focused topic, and the ability of the reader to develop understanding over time through repeated use/exposure to the book/s. Research into the use of Beyond Words books in clinical consultations found that minimising the cognitive load by using wordless pictorial narrative reduces anxiety, and empowers the patient. Clinicians using the resources describe positive clinical outcomes.

Other key achievements have been:

a) Moving into a dedicated office space in Leatherhead has brought the team back together following the isolation of Covid. The office space has a small reading area which can be used to introduce visitors to our books, to host small meetings and as an inclusive quiet space for members of the team who need it. The presence on the High Street and proximity to our printer is enabling us to become part of the Surrey Learning Disability and Charity communities.

b) New additions to our staff team, including an Office Manager and a permanent CEO, has helped us to refocus on our priorities and to develop longer-term business plans, whilst also ensures we have the necessary policies, procedures and governance to best serve our community.

c) Our first nationwide project to introduce Book Clubs was launched on March 7th. The project aims to create 300 new Book Clubs over three years, reaching 3,000 new people. It has benefitted from the dedicated lead-in time which has developed the administration and record keeping that will support the facilitators and members. Book Club in a Box will build on the existing network of approximately 40 Book Clubs with an audience of 400 people with learning disabilities.

d) Our work in 14 schools was evaluated by ImpactEd. The evaluation, involving 110 pupils, will demonstrate how our picture stories can improve emotional wellbeing and help young people to identify and express their emotions.

BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2024

e) Awareness of our work was raised with thousands of new people through our Radio 4 Appeal, raising over £22,000 from 167 donors, and generating 18 inquiries about how to use the books in schools.

f) We reached over 8,000 people through our newsletter, events and training. Our website had an 8% increase in traffic compared to the previous year, bringing over 100,000 people and over 199,000 page views and downloads.

g) We sold 2246 paperback books, on average one facilitator will use each title with 3 people, equalling 6729 people. This compares with 2015 books, and 6045 people, in the previous year.

FINANCIAL REVIEW

a) Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b) Reserve Policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three to six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to allow for response times for grant applications and to ensure that support and governance costs are covered.

The balance held at 31st March as free reserves, excluding fixed assets, stands at £33,139 which represents approximately 3 months of unrestricted charitable expenditure. This represents a modest improvement on the prior year and although within our stated reserves policy continues to be at the low end of our desired reserves. The Charity's financial projections support the trustees' expectations of further recovery and growth in the current year.

c) Principal funding

The principal funding source is grants for book publishing and projects, followed by book sales and donations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a) Constitution

Books Beyond Words is a Charitable Incorporated Organisation (CIO) charity registration no. 1183942. Prior to the CIO's commencement on 18th June 2019 the organisation operated for a number of years as a Community Interest Company.

b) Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution.

c) Organisational structure and decision-making policies

The business of the Charity is conducted by the Board of Trustees which has a legal responsibility for the organisation. Decisions are made collectively by the Board of Trustees which meets four times per annum.

The day-to-day management of the Charity is delegated to the Chief Executive Officer and through them, to the members of the staff team. The team works to deliver the agreed strategic plans, which are aligned to its core aims and objectives ensuring its current activities have maximum relevance, impact and are of benefit to the public.

d) Policies adopted for the induction and training of Trustees

The Board of Trustees constantly reviews the number of Trustees and the balance of necessary skills and experience, and recruits when required. Any new Trustees will have their responsibilities explained by the existing Trustees and other professional advisors as appropriate.

BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2024

e) Trustees' Duties

The trustees have given due regard to the Charity Commission guidance on public benefit and the duties of the Trustees are outlined in the Constitution, as follows:

1) to exercise his or her powers and to perform his or her functions in his or her capacity as a trustee of the Charity he or she decides in good faith would be most likely to further the purposes of the Charity.

2) to exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances having regard in particular to, (i) any special knowledge or experience that he or she has or purports to have; and (ii) if he or she acts as a charity trustee of the CIO in the course of a business or profession, to any special knowledge or experience that it is reasonable to expect of a person acting in the course of that kind of business or profession.

f) Financial risk management

The Trustees are satisfied that there are adequate control systems in place to provide reasonable assurance against misstatement or loss. These include a strategic business plan reviewed by the Trustees quarterly and a review of a detailed Risk Register, covering Strategic, Financial, Organisational and Governance risks. On a monthly basis the Chief Executive Officer reviews performance against budget and financial reconciliations. Authority to spend is delegated within defined limits and segregation of duties where appropriate. Other external risks to which the Charity may be exposed are identified and discussed at Trustee meetings and additional Project Steering meetings and any appropriate actions implemented.

g) Safeguarding

The Charity's aim is to advance the education and social inclusion of people with learning disabilities of all ages.

Through publishing, training and dissemination activities, staff members and occasionally Trustees may work face-to-face with people with learning disabilities. As such, the Charity has established safeguarding policies for working with both Adults and Children and these policies, which are reviewed and updated every two years, are included in the Handbooks for both Staff and Trustees. In addition, the Charity has obtained DBS certification for any individual who may need to work directly with people with learning disabilities.

FUTURE PLANS

Book Publishing

Getting Help with Gas, The Funeral Planning Resource and *Joe and Julie Stop Smoking* will all be published in the next financial year. *Sid the Seagull* may be ready for publication at the end of the year or early in Fiscal Year 26.

We aim to secure funding for two or more new books during the year. Potential titles include *The Menopause*, *Gambling Harm*, *Online Safety* and *Looking After My Money*.

Book Clubs

By October 2024 we aim to establish 50 new Book Clubs as part of the Book Club in a Box project, with a further 100 by the following October. This will put us on target for the 300 total by October 2026. We will also recruit a project coordinator for the project and establish a role for an employee with a learning disability.

To mark the 1-year anniversary of the project launching we aim to organise a low-key awards programme on World Book Day 2025 to celebrate the diversity of the Book Clubs and their achievements.

Supporting Education & Learning

We will publish the results of the impact evaluation conducted on our books as part of the Open Book project. We will aim to use these results to introduce more schools, colleges and specialist providers to our resources using strategic partnerships where possible.

BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2024

Supporting Mental Health & Emotional Literacy

A significant resource is being dedicated to ensuring the App is once again available to mental health workers, educators and health providers so that our stories can be used in a greater variety of settings, directly with people at their time of need. The App gives subscribers access to the full bookshelf without the need to carry 70+ physical books.

Training

We will seek continued funding for the training being run at City Lit. As well as the benefit to the new facilitators who attend, the students who have become co-trainers have grown in confidence and developed their understanding of a range of life experiences.

We have identified one or two students who might progress to being self-advocates in other areas of our work.

Fundraising

We will step up our internal capacity to fundraise from all sources by dedicating some employee time to the role. This may involve the employment of new part-time employee. We hope to see improved results from Trusts and Foundations particularly.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to assume 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 ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 19 December 2024 and signed on its behalf by:



Professor Sheila the Baroness Hollins
Chair

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BOOKS BEYOND WORDS**

Independent examiner's report to the trustees of Books Beyond Words ('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity'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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the ICAEW 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:

1. accounting records were not kept in respect of the Charity as required by the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of the 2011 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.



Gregg Olnier MPhil BA(Hons) FCA

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

19 December 2024

BOOKS BEYOND WORDS

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		55,586	-	55,586	9,142
Charitable activities					
Grants received		-	218,442	218,442	184,610
Books and training		46,579	-	46,579	58,417
Investment income	2	<u>1,234</u>	<u>-</u>	<u>1,234</u>	<u>442</u>
Total		<u>103,399</u>	<u>218,442</u>	<u>321,841</u>	<u>252,611</u>
EXPENDITURE ON					
Charitable activities	3				
Books and training		13,092	27,693	40,785	32,916
Charitable projects		-	79,540	79,540	84,369
Office and admin costs		<u>80,875</u>	<u>116,018</u>	<u>196,893</u>	<u>138,238</u>
Total		<u>93,967</u>	<u>223,251</u>	<u>317,218</u>	<u>255,523</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	12	<u>9,432</u> <u>(4,809)</u>	<u>(4,809)</u> <u>4,809</u>	<u>4,623</u> <u>-</u>	<u>(2,912)</u> <u>-</u>
Net movement in funds		4,623	-	4,623	(2,912)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>29,775</u>	<u>-</u>	<u>29,775</u>	<u>32,687</u>
TOTAL FUNDS CARRIED FORWARD		<u>34,398</u>	<u>-</u>	<u>34,398</u>	<u>29,775</u>

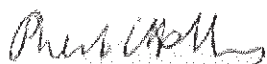
CONTINUING OPERATIONS

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

BOOKS BEYOND WORDS
STATEMENT OF FINANCIAL POSITION
31 March 2024

		Unrestricted fund	Restricted fund	2024 Total funds £	2023 Total funds £
	Notes	£	£		
FIXED ASSETS					
Tangible assets	8	1,259	-	1,259	608
CURRENT ASSETS					
Stocks	9	31,853	-	31,853	30,619
Debtors	10	8,301	-	8,301	11,525
Cash at bank and in hand		<u>1,162</u>	<u>64,645</u>	<u>65,807</u>	<u>143,013</u>
		41,316	64,645	105,961	185,157
CREDITORS					
Amounts falling due within one year	11	(8,177)	(64,645)	(72,822)	(155,990)
NET CURRENT ASSETS		<u>33,139</u>	<u>-</u>	<u>33,139</u>	<u>29,167</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>34,398</u>	<u>-</u>	<u>34,398</u>	<u>29,775</u>
NET ASSETS		<u>34,398</u>	<u>-</u>	<u>34,398</u>	<u>29,775</u>
FUNDS	12				
Unrestricted funds				<u>34,398</u>	<u>29,775</u>
TOTAL FUNDS				<u>34,398</u>	<u>29,775</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2024 and were signed on its behalf by:



Professor Sheila the Baroness Hollins

The notes form part of these financial statements

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable incorporated organisation, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 33% on cost
Computer equipment	- 33% on cost

Stocks

Stock is recorded at the lower of its cost and net realisable value. Stock impairment is considered on an annual basis.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Restricted funds received consist of grants and donations provided to the charity for specific projects.

Pensions

The charitable incorporated organisation operates a defined contribution pension scheme. Contributions payable to the charitable incorporated organisation's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in creditors on the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

continued...

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Financial instruments

Loans and borrowings are initially recognised at the transaction price including transaction costs. subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. Debtors and creditors with no stated interest rate and receivable or payable on demand are recorded at transaction price. Any losses arising from impairment are recognised in the SoFA.

2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>1,234</u>	<u>442</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Books and training	40,785	-	40,785
Charitable projects	79,540	-	79,540
Office and admin costs	<u>39,606</u>	<u>157,287</u>	<u>196,893</u>
	<u>159,931</u>	<u>157,287</u>	<u>317,218</u>

4. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Office and admin costs	<u>147,720</u>	<u>1,211</u>	<u>8,356</u>	<u>157,287</u>

Support costs, included in the above, are as follows:

Governance costs

	2024 Office and admin costs £	2023 Total activities £
Independent examiners fees	1,750	1,900
Accountancy and bookkeeping	3,410	4,214
Legal fees	<u>3,196</u>	<u>(113)</u>
	<u>8,356</u>	<u>6,001</u>

continued...

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2024

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Independent examiners fees	1,750	1,900
Depreciation - owned assets	<u>967</u>	<u>1,163</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

Trustees' expenses paid for the year ended 31 March 2024 totalled £362 (2023 - £101) relating to two trustees (2023 - one).

7. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	107,133	74,836
Social security costs	5,828	4,552
Other pension costs	<u>2,571</u>	<u>2,056</u>
	<u>115,532</u>	<u>81,444</u>

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

	2024	2023
	<u>4</u>	<u>3</u>
Office and administration		

No employees received emoluments in excess of £60,000.

continued...

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2024

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023	8,727	4,013	12,740
Additions	<u>-</u>	<u>1,618</u>	<u>1,618</u>
At 31 March 2024	<u>8,727</u>	<u>5,631</u>	<u>14,358</u>
DEPRECIATION			
At 1 April 2023	8,670	3,462	12,132
Charge for year	<u>57</u>	<u>910</u>	<u>967</u>
At 31 March 2024	<u>8,727</u>	<u>4,372</u>	<u>13,099</u>
NET BOOK VALUE			
At 31 March 2024	<u>-</u>	<u>1,259</u>	<u>1,259</u>
At 31 March 2023	<u>57</u>	<u>551</u>	<u>608</u>

9. STOCKS

	2024 £	2023 £
Stocks	<u>31,853</u>	<u>30,619</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	-	6,352
Other debtors	4,000	2,710
VAT	1,319	-
Prepayments and accrued income	<u>2,982</u>	<u>2,463</u>
	<u>8,301</u>	<u>11,525</u>

continued...

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2024

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	106	2,952
Social security and other taxes	4,220	1,743
Pensions payable	903	289
VAT	-	754
Accruals and deferred income	<u>67,593</u>	<u>150,252</u>
	<u><u>72,822</u></u>	<u><u>155,990</u></u>

Deferred income comprises grants and donations received in the current year for outstanding projects at the year end.

	2024	2023
	£	£
Balance brought forward	139,955	108,490
Amounts released to income	(139,955)	(108,490)
Amounts received and deferred	<u>64,645</u>	<u>139,955</u>
Balance carried forward	<u><u>64,645</u></u>	<u><u>139,955</u></u>

12. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	29,775	9,432	(4,809)	34,398
Restricted funds				
Grants and donations	-	(4,809)	4,809	-
TOTAL FUNDS	<u><u>29,775</u></u>	<u><u>4,623</u></u>	<u><u>-</u></u>	<u><u>34,398</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	103,399	(93,967)	9,432
Restricted funds			
Grants and donations	218,442	(223,251)	(4,809)
TOTAL FUNDS	<u><u>321,841</u></u>	<u><u>(317,218)</u></u>	<u><u>4,623</u></u>

continued...

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2024

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	32,687	(400)	(2,512)	29,775
Restricted funds				
Grants and donations	-	(2,512)	2,512	-
TOTAL FUNDS	<u>32,687</u>	<u>(2,912)</u>	<u>-</u>	<u>29,775</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,001	(68,401)	(400)
Restricted funds			
Grants and donations	184,610	(187,122)	(2,512)
TOTAL FUNDS	<u>252,611</u>	<u>(255,523)</u>	<u>(2,912)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	32,687	9,032	(7,321)	34,398
Restricted funds				
Grants and donations	-	(7,321)	7,321	-
TOTAL FUNDS	<u>32,687</u>	<u>1,711</u>	<u>-</u>	<u>34,398</u>

continued...

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2024

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	171,400	(162,368)	9,032
Restricted funds			
Grants and donations	403,052	(410,373)	(7,321)
TOTAL FUNDS	<u>574,452</u>	<u>(572,741)</u>	<u>1,711</u>

To meet the shortfall in restricted income, a fund transfer of £4,809 (2023 - £2,512) has been transferred from the general fund.

13. RELATED PARTY DISCLOSURES

Two trustees received payments relating to their work on forming charity strategy. Professor K A Runswick-Cole received £230 (2023 - £nil) relating to travel expenses incurred carrying out their duties. Professor Sheila the Baroness Hollins also received £132 (2023 - £101) relating to travel expenses for the same reason.

Professor Sheila the Baroness Hollins made a donation to the value of £12,000 (2023 - £2,000) during the period. J G Kelly also made a donation to the value of £180 (2023 - £180) during the period.

Accounts

REGISTERED CHARITY NUMBER: 1183942 (England and Wales)

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
BOOKS BEYOND WORDS**

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

BOOKS BEYOND WORDS

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Detailed Statement of Financial Activities	18 to 19

BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2023

The trustees present their report with the financial statements of the charitable incorporated organisation for the year ended 31 March 2023. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a charitable incorporated organisation as defined by the Charities Act 2011.

Registered Charity number

1183942 (England and Wales)

Registered office

Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Trustees

Prof Sheila the Baroness Hollins
K Beg
Prof I Tuffrey-Wijne PhD, RN
L Bartoszek
N Tetruyeva
T Steed
P M Felix
J G Kelly
Mrs J S Leppard
Prof K A Runswick-Cole
K Seligman

- appointed 01 August 2022

Independent Examiner

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2023

BACKGROUND

Books Beyond Words, working name "Beyond Words", is the UK's charity for visual literacy and emotional wellbeing. Being able to 'read' the images we see is how we know a green light means go, a smile means someone is happy to see us, or that a piece of art is telling a story. This is the core of visual literacy- the ability to make meaning from the pictures in front of us.

Our picture storytelling began over 30 years ago when our Founder and Chair, Professor the Baroness Hollins began working with people with learning disabilities at St George's Hospital medical school in London to co-create picture stories and resources that would help them understand and navigate the world around them.

We realised that it is not just people with learning disabilities who can benefit from the power of pictures. Nurturing visual literacy- our ability to read meaning in images- can unlock everyone's ability to connect with their feelings and improve their mental health and wellbeing. When we build our mental wealth and resilience, we all thrive.

OBJECTIVES AND ACTIVITIES

The objects of the CIO are as follows:

1. For the public benefit to advance the education and social inclusion of people of any age with intellectual/communication disabilities and autism in the UK and elsewhere by providing and assisting in the provision of skills and pictorial resources, and the development of their individual capabilities, competencies, skills and understanding in subjects of educational, and/or recreational or occupational value.
2. To advance the education of the public in general (and particularly amongst health, care, faith and education professionals) about intellectual and communication disability, mental health and autism and to promote research for the public benefit in all aspects of these subjects and to publish the useful results.
3. To assist in such ways as the charity trustees think fit, any charity in the UK and elsewhere whose aims include advancing education, health and wellbeing, and/or reducing poverty or social exclusion of persons of any age with intellectual/communication disabilities and autism by developing their mental, physical and moral capabilities through health, occupational, and leisure time activities.

The activities encompass the following:

1. Book Publishing

Beyond Words develops, publishes and distributes word free story books for people with learning disabilities and autism, people who prefer pictures to words or people who cannot read. These book resources give people the opportunity to better understand the complexities of modern life, to express their feelings and emotions, to share their experiences, to build friendships and inclusiveness, to raise their hopes and aspirations and to give them a voice in society.

All our books are co-developed, extensively trialled and promoted by people with learning disabilities, to ensure that the communication objectives are met and that the books genuinely engage and interest the readers.

Our story books are also made available in digital formats, including eBooks and in an App (BWStoryApp) featuring many short stories from each book.

2. Book Clubs

We run and support the development of Book Clubs, both face-to-face and virtually, as a way of helping people to learn about the various issues our books cover, make friends and have fun. We run the Book Clubs in partnership with host organisations and through volunteers, traditionally in a library or community centre setting.

3. Supporting Education and learning

We work in schools to train and mentor teachers and other staff to use our stories and images to support learning and communication.

BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2023

4. Mental health and emotional literacy

We publish books about mental health and difficult as well as ordinary everyday life experiences. We train mental health professionals, teachers and others to use our stories to encourage conversations about feelings and experiences. Our books are used in mainstream and specialist schools as well as in community venues, supporting both children and adults.

5. Training

We provide face to face training and e-learning for health, education and social care professionals who use our books with people with learning disabilities and others who benefit from visual methods of communication. We also provide training to libraries and community groups to set up book clubs.

ACHIEVEMENTS AND PERFORMANCE

1. Book Publishing

We launched five books in the year; Having a Baby, A Refugee's Story, Lucy Goes Riding, When the War Came and Max Goes for a Check-Up.

Having a Baby is a book about pregnancy that won the British Medical Association Award for Patient Information.

A Refugee's Story was our first book aimed at the refugee community and was about the war in Afghanistan. When the War Came is a short story to support Ukrainian refugees and was created without grant income, we produced versions with support resources in both Polish and Ukrainian

Max Goes for a Check-Up is to help children understand what might happen when they visit their doctor.

Lucy Goes Riding is about a young person who tries out horse riding for the first time.

During this financial year we also worked on a book about looking after a baby, a home safety book, and a new edition of Having a Vaccine.

Book and licence sales for this financial year were £58,417 compared with £71,933 in the preceding year. In line with our strategy, an increasing number of books are being provided to organisations free having been funded through grant income raised for that initiative.

2. Working in education.

Our Open Book project has focussed on supporting 40 schools to use our books and help children learn and develop emotional literacy. Work has taken place working alongside the education charity ImpactEd to develop an evaluation that we can use to understand the impact of our work in schools.

3. Fundraising

Fundraising was focussed on our strategic priorities: working in schools, community Book Clubs and creating new books. In this financial year we have had moderate success in fundraising to achieve our priorities and Beyond Words has been chosen as a BBC Lifeline charity which will take place in the next financial year. We are grateful to the following charities, organisations and individuals that have made grants to Beyond Words to support our work:

Porticus
Cadent Foundation
Dr Valerie Sinason
Winston Churchill Memorial Trust
Rotary Club
Hertfordshire Partnership University NHS Foundation Trust
Eveson Trust
L&Q Foundation
City Bridge Trust
King Henry VIII Trust
The Big Paddle- organised by Gary Coulton.
Three individual donors who have each given more than £100.

Grants totalled £184,610, Donations and legacies totalled £9,142.

BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2023

4. Book Clubs

Through five grants focussed on developing Book Clubs we have been able to significantly increase the number of Book Clubs, provide free books to groups and provide training and support. The areas we are developing Book Clubs in currently are Birmingham, Kent, London, Surrey and Warwickshire with 20 new Book Clubs starting in this financial year.

5. Training and events

We have run open days and training sessions in our Book Club areas to support the development of Book Clubs. This year we also developed a Book Club training partnership with City Lit and will be running ongoing training sessions for those wanting to start Book Clubs.

Training has been provided to schools as part of the Open Book project. We have provided additional training to therapists working in schools as part of Place2Be's work.

We have delivered training to NHS mental health units to use the books therapeutically with patients with learning disabilities.

We continue to be a partner in The Mental Wealth Festival with City Lit, National Gallery, Royal Opera House and others. We ran three successful events as part of the festival.

We held launch events for our books at City Lit and the House of Lords.

IMPACT

People with learning disabilities experience significant health inequalities in the UK. The 2021 LeDeR annual report said that 49 percent of the deaths of people with a learning disability were avoidable which compares to 22% for the general population.

During the Covid 19 pandemic the death rate for people aged 18 to 34 with learning disabilities was 30 times higher than the rate in the same age group without disabilities. 6 out of 10 people with learning disabilities die before age 65, compared to 1 out of 10 for people from the general population.

Beyond Words books help develop health and emotional literacy in people with learning disabilities, their families and health and social care workers. Our books cover a significant number of physical and mental health conditions that people with learning disabilities experience.

Research has found that health literacy is reflected in the Beyond Words approach which is based on a strong relationship between supporter and reader, the picture book as a shared means of communicating about a focused topic, and the ability of the reader to develop understanding over time through repeated use/exposure to the book/s. Research into the use of Beyond Words books in clinical consultations found that minimising the cognitive load by using wordless pictorial narrative reduces anxiety, and empowers the patient. Clinicians using the resources describe positive clinical outcomes.

In the last 2 years Beyond Words has won the BMA patient information award for Having a Baby, our book on supporting expectant parents with learning disabilities and a National Learning Disability Award for the books and resources we developed for Covid 19.

Other key achievements have been:

a) Supporting the Local Authority in Cornwall and the NHS Trust in Hertfordshire to supply all their staff with our story and picture app so that they can be used in a range of health and social care interventions.

b) Working with Hertfordshire University, Hertfordshire Partnership NHS Trust to evaluate the impact of a co-designed, visually accessible booklet about the Coronavirus vaccine for people with learning disabilities. The research sought to establish whether enhanced understanding and communication had an impact on vaccine uptake. The outcome overwhelmingly pointed to the positive value and impact of the booklet. In Hertfordshire, the number of people with learning disabilities getting vaccinated exceeded national average uptake.

BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2023

We have worked directly with approximately 2,100 people; this includes children in schools and people who attend our Book Clubs and take part in developing our books.

The number of people we have reached has been estimated at 13,000 including people who buy and use our books, events, training and our newsletter. Our social media reach over 12 months on Twitter was 171,600 and on Facebook 19,169. All of our social media channels have continued to grow.

FINANCIAL REVIEW

a) Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b) Reserve Policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three to six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to allow for response times for grant applications and to ensure that support and governance costs are covered.

The balance held at 31st March as free reserves, excluding fixed assets, stands at £29,167 which represents approximately 3 months of unrestricted charitable expenditure. Although within our stated reserves policy this continues to be at the low end of our desired reserves as the recovery and growth anticipated in the current financial year was not realised in full. Fundraising efforts continue with vigour with good outcomes and the trustees consider an improvement in reserves will be achieved in the current financial year.

c) Principal funding

The principal funding source is grants for book publishing and projects, followed by book sales and donations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a) Constitution

Books Beyond Words is a Charitable Incorporated Organisation (CIO) charity registration no. 1183942. Prior to the CIO's commencement on 18th June 2019 the organisation operated for a number of years as a Community Interest Company.

b) Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution.

c) Organisational structure and decision-making policies

The business of the Charity is conducted by the Board of Trustees which has a legal responsibility for the organisation. Decisions are made collectively by the Board of Trustees which meets four times per annum.

The day-to-day management of the Charity is delegated to the Chief Executive Officer and through them, to the members of the staff team. The team works to deliver the agreed strategic plans, which are aligned to its core aims and objectives ensuring its current activities have maximum relevance, impact and are of benefit to the public.

d) Policies adopted for the induction and training of Trustees

The Board of Trustees constantly reviews the number of Trustees and the balance of necessary skills and experience, and recruits when required. Any new Trustees will have their responsibilities explained by the existing Trustees and other professional advisors as appropriate.

e) Trustees' Duties

The trustees have given due regard to the Charity Commission guidance on public benefit and the duties of the Trustees are outlined in the Constitution, as follows:

1) to exercise his or her powers and to perform his or her functions in his or her capacity as a trustee of the Charity he or she decides in good faith would be most likely to further the purposes of the Charity

BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2023

2) to exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances having regard in particular to. (i) any special knowledge or experience that he or she has or purports to have; and (ii) if he or she acts as a charity trustee of the CIO in the course of a business or profession, to any special knowledge or experience that it is reasonable to expect of a person acting in the course of that kind of business or profession.

f) Financial risk management

The Trustees are satisfied that there are adequate control systems in place to provide reasonable assurance against misstatement or loss. These include a strategic business plan reviewed by the Trustees quarterly and a review of a detailed Risk Register, covering Strategic, Financial, Organisational and Governance risks. On a monthly basis the Chief Executive Officer reviews performance against budget and financial reconciliations. Authority to spend is delegated within defined limits and segregation of duties where appropriate. Other external risks to which the Charity may be exposed are identified and discussed at Trustee meetings and additional Project Steering meetings and any appropriate actions implemented.

g) Safeguarding

The Charity's aim is to advance the education and social inclusion of people with learning disabilities of all ages. Through publishing, training and dissemination activities, staff members and occasionally Trustees may work face-to-face with people with learning disabilities. As such, the Charity has established safeguarding policies for working with both Adults and Children and these policies, which are reviewed and updated every two years, are included in the Handbooks for both Staff and Trustees. In addition, the Charity has obtained DBS certification for any individual who may need to work directly with people with learning disabilities.

FUTURE PLANS

1. More than Words- our strategy

Most important to us as a charity is that our stories have a positive impact on the people we serve. We know that for people to benefit from our books, they and/or the people supporting them need to know how to use them and understand how visual literacy connects with emotional literacy and wellbeing.

Our 5-year strategy sets out how we will achieve this by working in communities to set up Book Clubs in libraries, with community groups and in schools to enable people to learn, communicate, make connections and have fun. Our priorities have been to use our stories to improve mental health in children and adults and overcome loneliness and isolation.

The strategy will have a 2-year review in November 2023.

2. Sustaining the Charity

The strategy has meant that we have needed to work in different ways as an organisation and our work be more connected to communities. This has meant our small staff team has been stretched and had to adapt to changing needs and workloads. Our focus moving forward will be on creating and funding a stronger core to the charity. Seeking an office space, recruiting a permanent CEO and recruiting an office manager.

We are developing a membership offer to connect more closely with our communities and enable people, families and organisations to have direct access to our books and understand how they can benefit people with learning disabilities and others. We expect that this will bring an income that will enable us to facilitate regular training and events.

3. Book Club boxes

A National Lottery grant will enable us to support the development of book clubs all over England. This will become central to how we operate as a charity and we are currently creating the infrastructure we need to achieve this.

4. Communications

We will be reviewing our website and hope to update our branding and website over the coming 12 months to better suit the changing needs of the charity.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees 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).

BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2023

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- o select suitable accounting policies and then apply them consistently;
- o observe the methods and principles in the Charities SORP;
- o make judgements and estimates that are reasonable and prudent;
- o state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- o 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 ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 6 November 2023 and signed on its behalf by:

Professor Sheila the Baroness Hollins
Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BOOKS BEYOND WORDS

Independent examiner's report to the trustees of Books Beyond Words ('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity'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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the ICAEW 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:

1. accounting records were not kept in respect of the Charity as required by the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of the 2011 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.

Gregg Olnier MPhil BA Hons ACA
Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

6 November 2023

BOOKS BEYOND WORDS

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		9,142	-	9,142	8,562
Charitable activities					
Grants received		-	184,610	184,610	159,488
Books and training		58,417	-	58,417	71,933
Investment income	2	<u>442</u>	<u>-</u>	<u>442</u>	<u>7</u>
Total		<u>68,001</u>	<u>184,610</u>	<u>252,611</u>	<u>239,990</u>
EXPENDITURE ON					
Charitable activities					
Books and training	3	13,106	19,810	32,916	139,451
Charitable projects		-	84,369	84,369	57,785
Office and admin costs		55,295	82,943	138,238	109,075
Other		<u>-</u>	<u>-</u>	<u>-</u>	<u>3,751</u>
Total		<u>68,401</u>	<u>187,122</u>	<u>255,523</u>	<u>310,062</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	14	<u>(2,512)</u>	<u>2,512</u>	<u>-</u>	<u>-</u>
Net movement in funds		(2,912)	-	(2,912)	(70,072)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>32,687</u>	<u>-</u>	<u>32,687</u>	<u>102,759</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>29,775</u></u>	<u><u>-</u></u>	<u><u>29,775</u></u>	<u><u>32,687</u></u>

CONTINUING OPERATIONS

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

BOOKS BEYOND WORDS

STATEMENT OF FINANCIAL POSITION
31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	8	608	-	608	1,771
CURRENT ASSETS					
Stocks	9	30,619	-	30,619	24,949
Debtors	10	11,525	-	11,525	14,550
Cash at bank and in hand		<u>3,059</u>	<u>139,954</u>	<u>143,013</u>	<u>197,636</u>
		45,202	139,954	185,157	237,135
CREDITORS					
Amounts falling due within one year	11	(16,035)	(139,954)	(155,990)	(205,276)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>29,167</u>	<u>-</u>	<u>29,167</u>	<u>31,859</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		29,775	-	29,775	33,630
CREDITORS					
Amounts falling due after more than one year	12	-	-	-	(943)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET ASSETS		<u><u>29,775</u></u>	<u><u>-</u></u>	<u><u>29,775</u></u>	<u><u>32,687</u></u>
FUNDS	14				
Unrestricted funds				<u>29,775</u>	<u>32,687</u>
TOTAL FUNDS				<u><u>29,775</u></u>	<u><u>32,687</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6 November 2023 and were signed on its behalf by:

Professor Sheila the Baroness Hollins

The notes form part of these financial statements

continued...

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

Stocks

Stock is recorded at the lower of its cost and net realisable value. Stock impairment is considered on an annual basis.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Restricted funds received consist of grants and donations provided to the charity for specific projects.

Pensions

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

continued...

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Financial instruments

Loans and borrowings are initially recognised at the transaction price including transaction costs. subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. Debtors and creditors with no stated interest rate and receivable or payable on demand are recorded at transaction price. Any losses arising from impairment are recognised in the SoFA.

2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>442</u>	<u>7</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Books and training	32,916	-	32,916
Charitable projects	84,369	-	84,369
Office and admin costs	<u>26,298</u>	<u>111,940</u>	<u>138,238</u>
	<u>143,583</u>	<u>111,940</u>	<u>255,523</u>

4. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Office and admin costs	<u>103,665</u>	<u>2,274</u>	<u>6,001</u>	<u>111,940</u>

Support costs, included in the above, are as follows:

Governance costs

	2023 Office and admin costs £	2022 Total activities £
Independent examiners fees	1,900	1,750
Accountancy and bookkeeping	4,214	4,020
Legal fees	<u>(113)</u>	<u>236</u>
	<u>6,001</u>	<u>6,006</u>

continued...

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2023

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Independent examiners fees	1,900	1,750
Depreciation - owned assets	<u>1,163</u>	<u>1,279</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

Trustees' expenses paid for the year ended 31 March 2023 totalled £nil (2022 - £21,265) relating to zero trustees (2022 - three).

7. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	74,836	83,404
Social security costs	4,552	3,828
Other pension costs	<u>2,056</u>	<u>1,777</u>
	<u>81,444</u>	<u>89,009</u>

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

	2023	2022
Office and administration	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2022 and 31 March 2023	<u>8,727</u>	<u>4,013</u>	<u>12,740</u>
DEPRECIATION			
At 1 April 2022	8,612	2,357	10,969
Charge for year	<u>58</u>	<u>1,105</u>	<u>1,163</u>
At 31 March 2023	<u>8,670</u>	<u>3,462</u>	<u>12,132</u>
NET BOOK VALUE			
At 31 March 2023	<u>57</u>	<u>551</u>	<u>608</u>
At 31 March 2022	<u>115</u>	<u>1,656</u>	<u>1,771</u>

continued...

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2023

9. STOCKS

	2023	2022
	£	£
Stocks	<u>30,619</u>	<u>24,949</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	6,352	4,237
Other debtors	2,710	-
VAT	-	220
Prepayments and accrued income	<u>2,463</u>	<u>10,093</u>
	<u>11,525</u>	<u>14,550</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other loans (see note 13)	-	20,228
Trade creditors	2,952	11,079
Social security and other taxes	1,743	2,940
Pensions payable	289	411
VAT	754	-
Other creditors	-	57,930
Accruals and deferred income	<u>150,252</u>	<u>112,688</u>
	<u>155,990</u>	<u>205,276</u>

Deferred income comprises grants and donations received in the current year for outstanding projects at the year end.

	2023	2022
	£	£
Balance brought forward	108,490	110,253
Amounts released to income	(108,490)	(110,253)
Amounts received and deferred	<u>139,954</u>	<u>108,490</u>
Balance carried forward	<u>139,954</u>	<u>108,490</u>

continued...

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2023

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023 £	2022 £
Other loans (see note 13)	<u>-</u>	<u>943</u>

13. LOANS

An analysis of the maturity of loans is given below:

	2023 £	2022 £
Amounts falling due within one year on demand:		
Other loans	<u>-</u>	<u>20,228</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>-</u>	<u>943</u>

14. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	32,687	(400)	(2,512)	29,775
Restricted funds				
Grants and donations	-	(2,512)	2,512	-
TOTAL FUNDS	<u>32,687</u>	<u>(2,912)</u>	<u>-</u>	<u>29,775</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,001	(68,401)	(400)
Restricted funds			
Grants and donations	184,610	(187,122)	(2,512)
TOTAL FUNDS	<u>252,611</u>	<u>(255,523)</u>	<u>(2,912)</u>

continued...

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2023

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	88,624	(50,348)	(5,589)	32,687
Restricted funds				
Grants and donations	14,135	(19,724)	5,589	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>102,759</u>	<u>(70,072)</u>	<u>-</u>	<u>32,687</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	80,502	(130,850)	(50,348)
Restricted funds			
Grants and donations	159,488	(179,212)	(19,724)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>239,990</u>	<u>(310,062)</u>	<u>(70,072)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	88,624	(50,747)	(8,102)	29,775
Restricted funds				
Grants and donations	14,135	(22,237)	8,102	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>102,759</u>	<u>(72,984)</u>	<u>-</u>	<u>29,775</u>

continued...

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2023

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	148,503	(199,250)	(50,747)
Restricted funds			
Grants and donations	344,098	(366,335)	(22,237)
TOTAL FUNDS	<u>492,601</u>	<u>(565,585)</u>	<u>(72,984)</u>

15. RELATED PARTY DISCLOSURES

Two trustees received payments in the prior year relating to their work on forming charity strategy. L Bartoszek was paid £nil (2022 - £13,666) relating to the marketing strategy and Professor Sheila the Baroness Hollins received £nil (2022 - £1,767) relating to travel expenses for the same reason.

Accounts

REGISTERED CHARITY NUMBER: 1183942 (England and Wales)

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
BOOKS BEYOND WORDS**

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

BOOKS BEYOND WORDS

CONTENTS OF THE FINANCIAL STATEMENTS for the year ended 31 March 2022

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BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2022

The trustees present their report with the financial statements of the charitable incorporated organisation for the year ended 31 March 2022. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a charitable incorporated organisation as defined by the Charities Act 2011.

Registered Charity number

1183942 (England and Wales)

Registered office

Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Trustees

Prof Sheila the Baroness Hollins

K Beg

- appointed 25 October 2021

Prof I Tuffrey-Wijne PhD, RN

- appointed 26 July 2021

L Bartoszek

N Tetrueva

T Steed

P M Felix

J G Kelly

Mrs J S Leppard

Ms A Wood

- resigned 25 January 2022

P Griffin RNLD RMN

- resigned 25 April 2022

K Runswick-Cole

- appointed 24 January 2022

Independent Examiner

Harrison Beale & Owen Limited

Chartered Accountants

Highdown House

11 Highdown Road

Leamington Spa

Warwickshire

CV31 1XT

BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2022

BACKGROUND

Books Beyond Words, working name "Beyond Words", is the UK's charity for visual literacy and emotional wellbeing. Being able to 'read' the images we see is how we know a green light means go, a smile means someone is happy to see us, or that a piece of art is telling a story. This is the core of visual literacy- the ability to make meaning from the pictures in front of us.

Our picture story-telling began over 30 years ago when our Founder and Chair, Professor the Baroness Hollins began working with people with learning disabilities at St George's Hospital medical school in London to co-create picture stories and resources that would help them understand and navigate the world around them.

We realised that it is not just people with learning disabilities who can benefit from the power of pictures. Nurturing visual literacy- our ability to read meaning in images- can unlock everyone's ability to connect with their feelings and improve their mental health and wellbeing. When we build our mental wealth and resilience, we all thrive.

Beyond Words converted from a Community Interest Company to a Charitable Incorporated Organisation on 18th June 2019, Charity No:1183942.

OBJECTIVES AND ACTIVITIES

The objects of the CIO are as follows:

1. For the public benefit to advance the education and social inclusion of people of any age with intellectual/communication disabilities and autism in the UK and elsewhere by providing and assisting in the provision of skills and pictorial resources, and the development of their individual capabilities, competencies, skills and understanding in subjects of educational, and/or recreational or occupational value.
2. To advance the education of the public in general (and particularly amongst health, care, faith and education professionals) on the subjects of intellectual and communication disability, mental health and autism and to promote research for the public benefit in all aspects of these subjects and to publish the useful results.
3. To assist in such ways as the charity trustees think fit, any charity in the UK and elsewhere whose aims include advancing education, health and wellbeing, and/or reducing poverty or social exclusion of persons of any age with intellectual/communication disabilities and autism by developing their mental, physical and moral capabilities through health, occupational, and leisure time activities

The activities encompass the following:

1. Book Publishing

Beyond Words develops, publishes and distributes wordless story books for people with learning disabilities and autism, people who prefer pictures to words or people who cannot read. These book resources give people with disabilities the opportunity to better understand the complexities of modern life, to express their feelings and emotions, to share their experiences, to build friendships and inclusiveness, to raise sights and to give them a voice in society.

All our books are co-developed, extensively trialled and promoted by people with learning disabilities, to ensure that the communication objectives are met and that the books genuinely engage and interest the readers.

Our story books are also made available in digital formats, including eBooks and in an App (BWStoryApp) featuring a large number of short stories based upon each book.

2. Book Clubs

We run and support the development of Book Clubs, both face-to-face and virtually, as a way of helping people to learn about the various issues our books cover, make friends and have fun. We run the book clubs in partnership with host organisations, libraries and through volunteers, traditionally in a library or community centre setting.

3. Supporting Education and learning

We work in schools to train and mentor teachers and other staff to use our stories and images to support learning and communication.

4. Mental health and emotional literacy.

BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2022

We publish a large number of books about mental health and difficult life experiences. We train mental health professionals, teachers and others to use our stories to encourage conversations about feelings and experiences. We are working with mainstream and specialist schools to set up Feelings Groups to support children through bereavement and other difficult life experiences.

5. Training

We provide training face to face and through e-learning for health and social care professionals to use our books with people with learning disabilities and others who benefit from visual methods of communication. We also provide training to libraries and community groups to set up book clubs.

ACHIEVEMENTS AND PERFORMANCE

1. Book Publishing

In the financial year 2021-22 we continued to publish freely downloadable resources for Covid-19 and now have a series of 16 resources available in several languages. These covered topics such as the vaccine, living in lockdown, prison and secure environments, maintaining relationships, death and bereavement.

During this year we also worked on commissioned books for Pregnancy, Maternity and Refugees. With the Afghan refugee crisis we put out an abridged version of the Refugee Story so that we could support incoming refugees, schools and community services. With the invasion of Ukraine we also created a short story to support Ukrainian refugees.

Book and licence sales were £71,933 for the financial year, compared with £72,345 in the preceding year.

2. Working in education.

With school closures and Covid19 our education work took a blow. We moved online to provide webinars to teaching staff on the benefits of our books. We continued to mentor schools who were using our books as part of online teaching. At the end of the financial year we planned an alternative direction for our Open Book project so our focus is now on a smaller number of schools and understanding the impact our work has on the wellbeing and education of the children taking part.

3. Fundraising

One consequence of the detailed strategy review carried out during the year was that for a short, but critical, period key staff were necessarily diverted from fundraising activities. Consequently grant income is lower this year, at £159,488 compared with £240,639 received in the previous year. We were successful in securing new grants from 3Ts, Hertfordshire University Vaccine Research, Jo Cox Foundation and Winston Churchill Memorial Trust and continued grant funding from Porticus.

Donations and legacies totalled £8,562.

4. Book clubs

We transferred half of our Book Clubs from "face to face" to virtual clubs, utilising Zoom and screen sharing of our stories -In particular, the Covid-related stories, which the club members valued.

5. Training

Unable to provide any face-to-face training, we further delivered eLearning in specialist modules in Education (SEMH) and health care. Feedback for the eLearning has been positive.

IMPACT

We measure the impact that we have on people with learning disabilities in a number of ways:

- i. The level of engagement of professionals, supporters and end users through our website, our mailing list, our social media channels (Facebook and Twitter) and ultimately in sales of printed books, eBooks and other digital downloads,
- ii. On all these measures we have continued to show increases in engagement throughout the year.
- iii. Through the number of free downloads of our digital Covid-19 resources -over this period we reached 56,500 individual downloads from our website. In addition we have continued to share these resources with advocacy, public health, education and social care organisations in UK and internationally.

BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2022

iv. For our Refugee story that we published in response to the Afghan refugee crisis and our short story on the Ukraine invasion, When the War Came, we reached 60,000 downloads

v. Through our projects and in reporting to our funders on the number of people engaged in the projects, their progress through using our resources and any wider community benefits that have accrued.

FINANCIAL REVIEW

a) Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b) Reserve Policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three to six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to allow for response times for grant applications and to ensure that support and governance costs are covered.

The balance held at 31st March as free reserves, excluding fixed assets, stands at £30,916 which represents approximately 3 months of unrestricted expenditure. Although within our stated reserves policy this is at the low end of our desired reserves. However fundraising efforts have resumed with vigour and, taken in conjunction with cost savings, the trustees consider an improvement in reserves will be achieved in the current financial year.

c) Principal funding

The principal funding source is grants for book publishing and projects, followed by book sales and donations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a) Constitution

Books Beyond Words is a Charitable Incorporated Organisation (CIO) charity registration no. 1183942.

b) Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution. During the year the Board sought to widen their recruitment pool and promoted vacancies for new trustees. This led to the appointment of two new trustees including our new Treasurer.

c) Organisational structure and decision-making policies

The business of the Charity is conducted by the Board of Trustees which has a legal responsibility for the organisation. Decisions are made collectively by the Board of Trustees which meets four times per annum.

The day-to-day management of the Charity is delegated to the Chief Executive Officer and through them, to the members of the staff team. The team works to deliver the agreed strategic plans, which are aligned to its core aims and objectives ensuring its current activities have maximum relevance, impact and are of benefit to the public.

d) Policies adopted for the induction and training of Trustees

The Board of Trustees constantly reviews the number of Trustees and the balance of necessary skills and experience, and recruits when required. Any new Trustees will have their responsibilities explained by the existing Trustees and other professional advisors as appropriate.

e) Trustees' Duties

The trustees have given due regard to the Charity Commission guidance on public benefit and the duties of the Trustees are outlined in the Constitution, as follows;

1) to exercise his or her powers and to perform his or her functions in his or her capacity as a trustee of the Charity he or she decides in good faith would be most likely to further the purposes of the Charity

2) to exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances having regard in particular to. (i) any special knowledge or experience that he or she has or purports to have; and (ii) if he or she acts as a charity trustee of the CIO in the course of a business or profession, to any special knowledge or experience that it is reasonable to expect of a person acting in the course of that kind of business or profession.

BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2022

f) Financial risk management

The Trustees are satisfied that there are adequate control systems in place to provide reasonable assurance against misstatement or loss. These include a strategic business plan reviewed by the Trustees quarterly and a review of a detailed Risk Register, covering Strategic, Financial, Organisational and Governance risks. On a monthly basis the Chief Executive Officer reviews performance against budget and financial reconciliations. Authority to spend is delegated within defined limits and segregation of duties where appropriate. Other external risks to which the Charity may be exposed are identified and discussed at Trustee meetings and additional Project Steering meetings and any appropriate actions implemented.

g) Safeguarding

The Charity's aim is to advance the education and social inclusion of people with learning disabilities of all ages. Through their publishing, training and dissemination activities, staff members and occasionally Trustees may work face-to-face with people with learning disabilities. As such, the Charity has established safeguarding policies for working with both Adults and Children and these policies, which are reviewed and updated every two years, are included in the Handbooks for both Staff and Trustees. In addition, the Charity seeks to obtain DBS certification for any individual who may need to work directly with people with learning disabilities.

h) Future Plans

1. More than Words- our new strategy

Through much of 2021, the Beyond Words board of trustees and staff team worked on a new 5-year strategy which we have called More Than Words. Following the pandemic we knew that the world we work in had changed, the lives of the people we are here to serve had changed and that we needed to adapt as a charity.

The most important thing to us as a charity is that our stories have a positive impact on the people we serve. We know that in order for people to benefit from our books, they and/or the people supporting them need to know how to use them and understand how visual literacy connects with emotional literacy and wellbeing. Our new strategy sets out how we will work in communities to set up book clubs in libraries, with community groups and in schools to enable people to learn, communicate, make connections and have fun. Our priority will be on using our stories to improve mental health in children and adults and overcome loneliness and isolation.

2. Development and execution of a communications strategy, to enable Beyond Words' proposition to be shared more widely across Education, Health and Social Care, through website improvements and social media engagement.

3. Activity and evaluation to better understand the impact of the charities work and be able to evidence how our work improves mental health and wellbeing.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- o select suitable accounting policies and then apply them consistently;
- o observe the methods and principles in the Charities SORP;
- o make judgements and estimates that are reasonable and prudent;
- o state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- o prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2022

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 ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 22nd October 2022 and signed on its behalf by:



.....
Professor Sheila the Baroness Hollins
Chair

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BOOKS BEYOND WORDS**

Independent examiner's report to the trustees of Books Beyond Words ('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

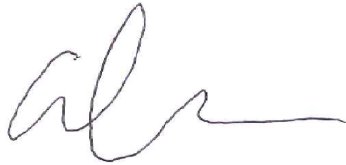
Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination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

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Charity as required by the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of the 2011 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.



Gregg Olnier MPhil BA Hons ACA
Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

22 October 2022

BOOKS BEYOND WORDS

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		8,562	-	8,562	25,334
Charitable activities					
Grants received		-	159,488	159,488	240,629
Books and training		71,933	-	71,933	72,345
Investment income	2	<u>7</u>	<u>-</u>	<u>7</u>	<u>4</u>
Total		<u>80,502</u>	<u>159,488</u>	<u>239,990</u>	<u>338,312</u>
EXPENDITURE ON					
Charitable activities					
Books and training	3	81,759	57,692	139,451	164,294
Charitable projects		-	57,785	57,785	29,848
Office and admin costs		45,340	63,735	109,075	97,192
Other		<u>3,751</u>	<u>-</u>	<u>3,751</u>	<u>6,783</u>
Total		<u>130,850</u>	<u>179,212</u>	<u>310,062</u>	<u>298,117</u>
NET INCOME/(EXPENDITURE)		(50,348)	(19,724)	(70,072)	40,195
Transfers between funds	14	<u>(5,589)</u>	<u>5,589</u>	<u>-</u>	<u>-</u>
Net movement in funds		(55,937)	(14,135)	(70,072)	40,195
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>88,624</u>	<u>14,135</u>	<u>102,759</u>	<u>62,564</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>32,687</u></u>	<u><u>-</u></u>	<u><u>32,687</u></u>	<u><u>102,759</u></u>

CONTINUING OPERATIONS

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

BOOKS BEYOND WORDS
STATEMENT OF FINANCIAL POSITION
31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	1,771	-	1,771	3,050
CURRENT ASSETS					
Stocks	9	24,949	-	24,949	31,090
Debtors	10	14,550	-	14,550	27,992
Cash at bank and in hand		<u>89,146</u>	<u>108,490</u>	<u>197,636</u>	<u>221,019</u>
		128,645	108,490	237,135	280,101
CREDITORS					
Amounts falling due within one year	11	<u>(96,786)</u>	<u>(108,490)</u>	<u>(205,276)</u>	<u>(159,311)</u>
NET CURRENT ASSETS		<u>31,859</u>	<u>-</u>	<u>31,859</u>	<u>120,790</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		33,630	-	33,630	123,840
CREDITORS					
Amounts falling due after more than one year	12	<u>(943)</u>	<u>-</u>	<u>(943)</u>	<u>(21,081)</u>
NET ASSETS		<u>32,687</u>	<u>-</u>	<u>32,687</u>	<u>102,759</u>
FUNDS	14				
Unrestricted funds				32,687	88,624
Restricted funds				<u>-</u>	<u>14,135</u>
TOTAL FUNDS				<u>32,687</u>	<u>102,759</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 October 2022 and were signed on its behalf by:



 Professor Sheila the Baroness Hollins

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 33.3% on cost
Computer equipment	- 33.3% on cost

Stocks

Stock is recorded at the lower of its cost and net realisable value. Stock impairment is considered on an annual basis.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Restricted funds received consist of grants and donations provided to the charity for specific projects.

Pensions

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

continued...

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2022

1. ACCOUNTING POLICIES - continued

Financial instruments

Loans and borrowings are initially recognised at the transaction price including transaction costs. subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. Debtors and creditors with no stated interest rate and receivable or payable on demand are recorded at transaction price. Any losses arising from impairment are recognised in the SoFA.

2. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>7</u>	<u>4</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Books and training	139,451	-	139,451
Charitable projects	57,785	-	57,785
Office and admin costs	<u>-</u>	<u>109,075</u>	<u>109,075</u>
	<u>197,236</u>	<u>109,075</u>	<u>306,311</u>

4. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Other resources expended	-	3,751	-	3,751
Office and admin costs	<u>103,069</u>	<u>-</u>	<u>6,006</u>	<u>109,075</u>
	<u>103,069</u>	<u>3,751</u>	<u>6,006</u>	<u>112,826</u>

Support costs, included in the above, are as follows:

Governance costs

	2022	2021
	Office and admin costs £	Total activities £
Independent examiners fees	1,750	1,750
Accountancy and bookkeeping	4,020	3,938
Legal fees	<u>236</u>	<u>1,095</u>
	<u>6,006</u>	<u>6,783</u>

continued...

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2022

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Independent examiners fees	1,750	1,750
Depreciation - owned assets	<u>1,279</u>	<u>786</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

Trustees' expenses paid for the year ended 31 March 2022 totalled £21,265 (2021 - £nil) relating to three trustees (2021 - none).

7. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	83,404	76,887
Social security costs	3,828	2,841
Other pension costs	<u>1,777</u>	<u>1,722</u>
	<u>89,009</u>	<u>81,450</u>

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

	2022	2021
	3	3
Office and administration	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2021 and 31 March 2022	<u>8,727</u>	<u>4,013</u>	<u>12,740</u>
DEPRECIATION			
At 1 April 2021	8,554	1,136	9,690
Charge for year	<u>58</u>	<u>1,221</u>	<u>1,279</u>
At 31 March 2022	<u>8,612</u>	<u>2,357</u>	<u>10,969</u>
NET BOOK VALUE			
At 31 March 2022	<u>115</u>	<u>1,656</u>	<u>1,771</u>
At 31 March 2021	<u>173</u>	<u>2,877</u>	<u>3,050</u>

continued...

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2022

9. STOCKS

	2022	2021
	£	£
Stocks	<u>24,949</u>	<u>31,090</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	4,237	26,721
VAT	220	989
Prepayments and accrued income	<u>10,093</u>	<u>282</u>
	<u>14,550</u>	<u>27,992</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other loans (see note 13)	20,228	20,228
Trade creditors	11,079	17,211
Social security and other taxes	2,940	1,765
Pensions payable	411	331
Other creditors	57,930	-
Accruals and deferred income	<u>112,688</u>	<u>119,776</u>
	<u>205,276</u>	<u>159,311</u>

Deferred income comprises grants and donations received in the current year for outstanding projects at the year end.

	2022	2021
	£	£
Balance brought forward	110,253	105,052
Amounts released to income	(110,253)	(105,052)
Amounts received and deferred	<u>108,490</u>	<u>110,253</u>
Balance carried forward	<u>108,490</u>	<u>110,253</u>

continued...

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2022

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Other loans (see note 13)	<u>943</u>	<u>21,081</u>

13. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>20,228</u>	<u>20,228</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>943</u>	<u>21,081</u>

The loan financing is provided by Charities Aid Foundation (CAF) in the form of an unsecured loan at an interest rate of 6.5% per annum. The purpose of the loan is to provide cash flow support to aid the transition to a licence-based business model.

14. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
Unrestricted funds				
General fund	88,624	(50,348)	(5,589)	32,687
Restricted funds				
Grants and donations	14,135	(19,724)	5,589	-
TOTAL FUNDS	<u>102,759</u>	<u>(70,072)</u>	<u>-</u>	<u>32,687</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	80,502	(130,850)	(50,348)
Restricted funds			
Grants and donations	159,488	(179,212)	(19,724)
TOTAL FUNDS	<u>239,990</u>	<u>(310,062)</u>	<u>(70,072)</u>

continued...

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2022

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	62,564	26,060	88,624
Restricted funds			
Grants and donations	-	14,135	14,135
TOTAL FUNDS	<u>62,564</u>	<u>40,195</u>	<u>102,759</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	150,517	(124,457)	26,060
Restricted funds			
Grants and donations	187,795	(173,660)	14,135
TOTAL FUNDS	<u>338,312</u>	<u>(298,117)</u>	<u>40,195</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	62,564	(24,288)	(5,589)	32,687
Restricted funds				
Grants and donations	-	(5,589)	5,589	-
TOTAL FUNDS	<u>62,564</u>	<u>(29,877)</u>	<u>-</u>	<u>32,687</u>

continued...

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2022

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	231,019	(255,307)	(24,288)
Restricted funds			
Grants and donations	347,283	(352,872)	(5,589)
TOTAL FUNDS	<u>578,302</u>	<u>(608,179)</u>	<u>(29,877)</u>

15. RELATED PARTY DISCLOSURES

Two trustees received payments relating to their work on forming charity strategy. L Bartoszek was paid £13,666 relating to the marketing strategy and Ms A Wood received £5,467 for her work on the overall strategy. Ms A Wood also received £365 relating to travel expenses incurred on grant funded projects. Professor Sheila the Baroness Hollins received £1,767 relating to travel expenses for the same reason.

Following her resignation as a trustee Ms A Wood was appointed as Chief Executive Officer.

BOOKS BEYOND WORDS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	2
Donations	<u>8,562</u>	<u>25,332</u>
	8,562	25,334
Investment income		
Deposit account interest	7	4
Charitable activities		
Books and training	71,933	72,345
Grants	<u>159,488</u>	<u>240,629</u>
	<u>231,421</u>	<u>312,974</u>
Total incoming resources	239,990	338,312
EXPENDITURE		
Charitable activities		
Books, licences and training	42,162	92,417
Commission	156	225
Subcontractors	61,784	58,455
Postage and carriage	3,133	4,080
Project costs	57,785	27,438
Consultancy fees	<u>32,216</u>	<u>11,687</u>
	197,236	194,302
Support costs		
Management		
Wages	83,404	76,887
Social security	3,828	2,841
Pensions	1,777	1,722
Rent	1,957	3,292
Insurance	2,091	1,993
Advertising	725	531
Sundries	1,827	604
Staff training	970	199
Travel and subsistence	2,068	308
Printing, postage, stationery	406	129
Software and IT costs	3,831	2,868
Subscriptions	185	962
Other support costs	<u>-</u>	<u>173</u>
	103,069	92,509

BOOKS BEYOND WORDS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2022

	2022 £	2021 £
Management		
Finance		
Bank charges	542	438
Depreciation of tangible fixed assets	1,280	786
Bank loan interest	<u>1,929</u>	<u>3,299</u>
	3,751	4,523
Governance costs		
Independent examiners fees	1,750	1,750
Accountancy and bookkeeping	4,020	3,938
Legal fees	<u>236</u>	<u>1,095</u>
	<u>6,006</u>	<u>6,783</u>
Total resources expended	<u>310,062</u>	<u>298,117</u>
Net (expenditure)/income	<u>(70,072)</u>	<u>40,195</u>

Accounts

REGISTERED CHARITY NUMBER: 1183942 (England and Wales)

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
BOOKS BEYOND WORDS**

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

BOOKS BEYOND WORDS

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for the year ended 31 March 2021**

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BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Charities Act 2011, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a charitable incorporated organisation as defined by the Charities Act 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1183942 (England and Wales)

Registered office

Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Trustees

Prof B Carpenter	Resigned 27 April 2020
L Bartoszek	Appointed 26 May 2020
P M Felix	
P Griffin	
N Tetruyeva	Appointed 27 April 2020
Prof Sheila the Baroness Hollins	
J G Kelly	
J S Leppard	
A Wood	
T Steed	Appointed 27 April 2020

Independent Examiner

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2021

Books Beyond Words (charity 1183942) is the successor organisation to the Community Interest Company of the same name.

BACKGROUND

Books Beyond Words, working name "Beyond Words", provides educational and material resources for adults and young people with learning disabilities, their family carers, support workers and other professionals. These include the Books Beyond Words series of picture books which have been helping people with learning disabilities and autism to understand their world since 1989. Founded by our Chair, Professor the Baroness Hollins as a not-for-profit social enterprise, when Professor of the Psychiatry of Disability at St George's Hospital, University of London, in 2011 as a Community Interest Company. Books Beyond Words converted to a Charitable Incorporated Organisation on 18th June 2019, Charity No: 1183942.

OBJECTIVES AND ACTIVITIES

The objects of the CIO are as follows:

1. For the public benefit to advance the education and social inclusion of people of any age with intellectual/communication disabilities and autism in the UK and elsewhere by providing and assisting in the provision of skills and pictorial resources, and the development of their individual capabilities, competencies, skills and understanding in subjects of educational, and/or recreational or occupational value.
2. To advance the education of the public in general (and particularly amongst health, care, faith and education professionals) on the subjects of intellectual and communication disability, mental health and autism and to promote research for the public benefit in all aspects of these subjects and to publish the useful results.
3. To assist in such ways as the charity trustees think fit, any charity in the UK and elsewhere whose aims include advancing education, health and wellbeing, and/or reducing poverty or social exclusion of persons of any age with intellectual/communication disabilities and autism by developing their mental, physical and moral capabilities through health, occupational, and leisure time activities

The activities encompass the following:

1. Book Publishing

Beyond Words develops, publishes and distributes wordless story books for people with learning disabilities and autism – people who prefer pictures to words or people who cannot read. These book resources give people with disabilities the opportunity to better understand the complexities of modern life, to express their feelings and emotions, to share their experiences, to build friendships and inclusiveness, to raise sights and to give them a voice in society.

All our books are co-developed, extensively trialled and promoted by people with learning disabilities, to ensure that the communication objectives are met and that the books genuinely engage and interest the readers.

Our story books are also made available in digital formats, including eBooks and in an App (BWStoryApp) featuring a large number of short stories based upon each book.

2. Projects

In addition to the development and publishing of books, Beyond Words also conducts funded projects. These may involve the further testing of newly published books with relevant organisations (for example supported employment providers trialling our "work" books), or they may be piloting of a new way of educating within special schools, or they may involve working in the community, using our books to encourage youth social action amongst people with learning disabilities.

3. Training

In order to get the most out of our books, we provide training to professionals (in Health Care, Social Care and Education) and to Carers, Support Workers and Family members. This was traditionally delivered through workshops, but we have since developed eLearning modules which can deliver effective training on a wider scale and in safety during the present pandemic.

4. Book Clubs

We encourage the development of Book Clubs, both face-to-face and more recently virtually, as a way of combatting loneliness and isolation. Run by volunteers, traditionally in a library or community centre setting, these clubs meet monthly and people with learning disabilities are encouraged to attend, to get involved in choosing books to read, to learn disciplines such as "turn taking" and listening, and to provoke discussion and debate. But above all we encourage participants to have fun.

BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2021

ACHIEVEMENTS AND PERFORMANCE

1. Strategic update

It became clear early in the year that because of lockdown it would be difficult, if not impossible to deliver the planned digital licensing revenues in Health and Social Care. We were also faced with an initial significant decline in demand for printed matter, for infection risk. So a decision was made to change course and to focus on the development and publication of free digital resources with funding for this initiative obtained through the Covid Emergency funding channels. This enabled us to reach large numbers of people with learning disabilities rapidly.

2. Fundraising

Following the onset of the Coronavirus pandemic we set about securing Covid-19 Emergency funding, to enable the organisation to continue its activities and in particular to develop free downloadable digital resources to support and inform people with learning disabilities about Covid-19. We were successful in receiving grants from two funders supporting the London Community Response Fund, a Kent based fund and finally, a grant from the National Lottery Community Fund.

Grants received of £240,639 were ahead of the previous year's £220,322 and included £66,333 of Covid Emergency funding.

Donations and legacies totalled £25,334.

3. Book Publishing

The major and most urgent publishing initiative was the rapid creation of digital resources to help people with learning disabilities to understand Covid-19. In total we published 16 different resources, some in traditional wordless story form, and others involving combinations of explanatory text and supporting pictures, for use by carers and other supporters. Further work was done to adapt imagery for international use and text versions were translated into 4 European languages. We also gained specific funding for two mental health recovery books for primary school-aged children.

During the year we also continued to work on a book about Maternity and commenced work on a book about Refugees.

Book sales increased in this year from £50,303 to £72,345 which was highly encouraging given that book sales were negligible in the first quarter, during the first lockdown.

4. Projects

Of our continuing projects from 2020, we continued into a third year of a Transitions project in two Special Schools in Thanet, Kent, though work was restricted by the pandemic and the book clubs were recreated as virtual Zoom clubs.

Our two-year Open Book pilot project to improve safeguarding amongst vulnerable children and to develop the Social, Emotional & Mental Health (SEMH) curriculum in 21 Special schools and 1 mainstream Primary School was completed successfully. The results were impressive, with teachers reporting increased confidence levels amongst both teachers and pupils to discuss sensitive subjects and real progress in behaviours, vocabulary, school attendance and engagement. Following submission of the final report we were able to secure further funding for a three year roll-out of the Open Book programme, targeting a further 250 schools.

During the year we continued to test the effectiveness and price/value of our digital resources (BWStoryApp and eBooks) through partnerships with one Mental Health Trust (HPFT) and a Social Care provider (Dimensions). We also made digital resources freely available to participating Libraries, Special Schools and Mental Health Trusts in Greater London and Kent as part of the Covid Emergency funding.

Finally, we transferred half of our Book Clubs from "face to face" to virtual clubs, utilising Zoom and screen sharing of our stories – in particular, the Covid-related stories, which the club members valued.

5. Training

Unable to provide any face-to-face training, we further developed our eLearning offering by completing both the specialist modules in Education (SEMH) and Health care. Feedback by those who have completed the modules has been very positive.

BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2021

IMPACT

We measure the impact that we have on people with learning disabilities in a number of ways:

1. The level of engagement of professionals, supporters and end users through our website, our mailing list, our social media channels (Facebook and Twitter) and ultimately in sales of printed books, eBooks and other digital downloads. On all these measures we have shown healthy increases in engagement throughout the year.
2. Specifically, through the number of free downloads of our digital Covid-19 resources – over 50,000 individual downloads direct from our website measured in the first year. This excludes the sharing of these resources with advocacy and public health and social care organisations in UK and Internationally.
3. Through our projects and in reporting to our funders on the number of people engaged in the projects, their progress through using our resources and any wider community benefits that have accrued.

FINANCIAL REVIEW

a) Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b) Reserves Policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three to six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to allow for response times for grant applications and to ensure that support and governance costs are covered.

The balance held at 31st March as free reserves, excluding fixed assets, stands at £85,574 which represents approximately 8 months of unrestricted expenditure. In view of the ongoing uncertainties provided by the Covid-19 crisis the trustees intend to maintain a cautious approach to finances over the next twelve months.

c) Principal funding

The principal funding source is grants, for book publishing and projects, followed by book sales and donations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a) Constitution

Books Beyond Words is a Charitable Incorporated Organisation (CIO) charity registration no. 1183942.

b) Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution. During the year the Board sought to widen their recruitment pool and engaged a search consultancy to help advertise and promote vacancies for new trustees. This led to the appointment of three new trustees – none of whom were known to existing members of the Board.

c) Organisational structure and decision-making policies

The business of the Charity is conducted by the Board of Trustees which has a legal responsibility for the organisation. Decisions are made collectively by the Board of Trustees which meets four times per annum. The day-to-day management of the Charity is delegated to the Chief Executive Officer and through him, to the members of the staff team. The team works to deliver the agreed strategic plans, which are aligned to its core aims and objectives ensuring its current activities have maximum relevance, impact and are of benefit to the public.

d) Policies adopted for the induction and training of Trustees

The Board of Trustees constantly reviews the number of Trustees and the balance of necessary skills and experience, and recruits when required. Any new Trustees will have their responsibilities explained by the existing Trustees and other professional advisors as appropriate.

BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT CONTINUED

e) Trustees' Duties

The trustees have given due regard to the Charity Commission guidance on public benefit and the duties of the Trustees are outlined in the Constitution, as follows:

- 1) to exercise his or her powers and to perform his or her functions in his or her capacity as a trustee of the CIO in the way he or she decides in good faith would be most likely to further the purposes of the CIO;
- 2) to exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances having regard in particular to: (i) any special knowledge or experience that he or she has or purports to have; and, (ii) if he or she acts as a charity trustee of the CIO in the course of a business or profession, to any special knowledge or experience that it is reasonable to expect of a person acting in the course of that kind of business or profession.

f) Financial risk management

The Trustees are satisfied that there are adequate control systems in place to provide reasonable assurance against misstatement or loss. These include a strategic business plan reviewed by the Trustees quarterly and a review of a detailed Risk Register, covering Strategic, Financial, Organisational and Governance risks. On a monthly basis the Chief Executive Officer reviews performance against budget and financial reconciliations. Authority to spend is delegated within defined limits and segregation of duties where appropriate. Other external risks to which the Charity may be exposed are identified and discussed at Trustee meetings and additional Project Steering meetings and any appropriate actions implemented.

g) Safeguarding

The Charity's aim is to advance the education and social inclusion of people with learning disabilities of all ages. Through their publishing, training and dissemination activities, staff members and occasionally Trustees may work face-to-face with people with learning disabilities. As such, the Charity has established safeguarding policies for working with both Adults and Children and these policies, which are reviewed and updated every two years, are included in the Handbooks for both Staff and Trustees. In addition, the Charity seeks to obtain DBS certification for any individual who may need to work directly with people with learning disabilities.

h) Future Plans

As previously stated, the impact of the Coronavirus pandemic and the likely duration led Trustees and Staff to rethink the business model, to prepare contingency plans and to align the revised strategy to the current environment. The learning points from this first year with the pandemic have led us to reconsider our future strategy and we are in the process of refining this with the following considerations:

1. Continued reliance on home working and use of video conferencing, with a plan to hold monthly face-to-face team meetings. Encouraging further development of online Book Clubs to help overcome loneliness and isolation.
2. Further provision of free digital resources to support people with learning disabilities to better understand Covid-19.
3. Greater focus on the Education sector, extending our Open Book programme to more schools nationally, supported by regular webinars and professional mentor support.
4. Development and execution of a communications strategy, to enable Beyond Words proposition to be shared more widely across Education, Health and Social Care, through website improvements and social media programmes.
5. Testing of strategic international partnerships with large learning disability care providers, enabling sale and distribution of locally translated and printed books, starting in Germany.

BOOKS BEYOND WORDS

REPORT OF THE TRUSTEES for the year ended 31 March 2021

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity 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 accounting standards 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 charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 20th October 2021 and signed on its behalf by:



Professor Sheila the Baroness Hollins
Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BOOKS BEYOND WORDS

Independent examiner's report to the trustees of Books Beyond Words ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of your charity's accounts carried out under section 145 of the Act 2011 in carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW 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:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Gregg Olnier MPhil BA Hons ACA
ICAEW
Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Date: 20th October 2021

BOOKS BEYOND WORDS

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		25,334	-	25,334	29,789
Charitable activities					
Grants received		52,834	187,795	240,629	220,322
Books and training		72,345	-	72,345	50,303
Investment income	2	<u>4</u>	<u>-</u>	<u>4</u>	<u>17</u>
Total		150,517	187,795	338,312	300,431
EXPENDITURE ON					
Charitable activities					
Books and training	3	85,557	78,737	164,294	117,489
Charitable projects		1,148	28,700	29,848	66,184
Office and admin costs		30,969	66,223	97,192	101,204
Other		<u>6,783</u>	<u>-</u>	<u>6,783</u>	<u>6,675</u>
Total		124,457	173,660	298,117	291,552
NET INCOME		26,060	14,135	40,195	8,879
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>62,564</u>	<u>-</u>	<u>62,564</u>	<u>53,685</u>
TOTAL FUNDS CARRIED FORWARD		<u>88,624</u>	<u>14,135</u>	<u>102,759</u>	<u>62,564</u>

CONTINUING OPERATIONS

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

The notes form part of these financial statements

BOOKS BEYOND WORDS

STATEMENT OF FINANCIAL POSITION 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	9	3,050	-	3,050	350
CURRENT ASSETS					
Stocks	10	31,090	-	31,090	66,668
Debtors	11	27,992	-	27,992	59,374
Cash at bank and in hand		<u>102,656</u>	<u>118,363</u>	<u>221,019</u>	<u>107,840</u>
		161,738	118,363	280,101	233,882
CREDITORS					
Amounts falling due within one year	12	(55,083)	(104,228)	(159,311)	(135,201)
NET CURRENT ASSETS		<u>106,655</u>	<u>14,135</u>	<u>120,790</u>	<u>98,681</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		109,705	14,135	123,840	99,031
CREDITORS					
Amounts falling due after more than one year	13	(21,081)	-	(21,081)	(36,467)
NET ASSETS		<u>88,624</u>	<u>14,135</u>	<u>102,759</u>	<u>62,564</u>
FUNDS	15				
Unrestricted funds				88,624	62,564
Restricted funds				<u>14,135</u>	-
TOTAL FUNDS				<u>102,759</u>	<u>62,564</u>

The charitable company is entitled to exemption from audit under the Charities Act 2011 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with the Charities Act 2011.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with the Charities Act 2011
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of the Charities Act 2011, so far as applicable to the charitable company.

The notes form part of these financial statements

BOOKS BEYOND WORDS

STATEMENT OF FINANCIAL POSITION

31 March 2021

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:


.....
Professor Sheila the Baroness Hollins
Chair

20. 10. 2021

The notes form part of these financial statements

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going Concern

At the time of approving the financial statements the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The financial statements have been prepared on a going concern basis as there are no material uncertainties about the company's ability to continue its operations. The trustees are aware of the possible impact of COVID-19 and are confident sufficient steps have been taken to mitigate these impacts.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 33.33% on cost
Computer equipment	- 33.33% on cost

Stocks

Stock is recorded at the lower of its cost and net replacement value. Stock impairment is considered on an annual basis.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Restricted funds received consist of grants and donations provided to the charity for specific projects.

Pensions

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

The charitable company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Financial instruments

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the income statement.

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2021

2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>4</u>	<u>17</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Books and training	161,229	3,065	164,294
Charitable projects	29,848	-	29,848
Office and admin costs	<u>3,225</u>	<u>93,967</u>	<u>97,192</u>
	<u>194,302</u>	<u>97,032</u>	<u>291,334</u>

4. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Other resources expended	-	-	6,783	6,783
Books and training	2,945	120	-	3,065
Office and admin costs	<u>89,564</u>	<u>4,403</u>	<u>-</u>	<u>93,967</u>
	<u>92,509</u>	<u>4,523</u>	<u>6,783</u>	<u>103,815</u>

Support costs, included in the above, are as follows:

Governance costs

	2021	2020
	Other resources expended £	Total activities £
Independent examiners fees	1,750	1,825
Accountancy and bookkeeping	3,938	2,632
Legal fees	<u>1,095</u>	<u>2,218</u>
	<u>6,783</u>	<u>6,675</u>

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2021

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Independent examiners fees	1,750	1,825
Depreciation - owned assets	<u>786</u>	<u>1,019</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

7. TRUSTEES' EXPENSES PAID IN THE YEAR

Trustees' expenses paid for the year ended 31 March 2021 totalled £nil (2020 - £61).

8. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	76,887	75,562
Social security costs	2,841	3,831
Other pension costs	<u>1,722</u>	<u>1,709</u>
	<u>81,450</u>	<u>81,102</u>

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

	2021	2020
	<u>3</u>	<u>3</u>
Office and administration		

No employees received emoluments in excess of £60,000.

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2021

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2020	8,554	700	9,254
Additions	<u>173</u>	<u>3,313</u>	<u>3,486</u>
At 31 March 2021	<u>8,727</u>	<u>4,013</u>	<u>12,740</u>
DEPRECIATION			
At 1 April 2020	8,554	350	8,904
Charge for year	<u>-</u>	<u>786</u>	<u>786</u>
At 31 March 2021	<u>8,554</u>	<u>1,136</u>	<u>9,690</u>
NET BOOK VALUE			
At 31 March 2021	<u>173</u>	<u>2,877</u>	<u>3,050</u>
At 31 March 2020	<u>-</u>	<u>350</u>	<u>350</u>

10. STOCKS

	2021 £	2020 £
Stocks	<u>31,090</u>	<u>66,668</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	26,721	54,181
VAT	989	-
Prepayments and accrued income	<u>282</u>	<u>5,193</u>
	<u>27,992</u>	<u>59,374</u>

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2021

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other loans (see note 14)	20,228	18,983
Trade creditors	17,211	6,198
Social security and other taxes	1,765	133
Pensions payable	331	352
VAT	-	1,061
Accruals and deferred income (see note 17 regarding deferred income)	119,776	108,474
	<u>159,311</u>	<u>135,201</u>

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Other loans (see note 14)	<u>21,081</u>	<u>36,467</u>

14. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>20,228</u>	<u>18,983</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>21,081</u>	<u>36,467</u>

The loan financing is provided by Charities Aid Foundation (CAF) in the form of an unsecured loan at an interest rate of 6.5% per annum. The purpose of the loan is to provide cash flow support to aid the transition to a licence-based business model.

15. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	62,564	26,060	88,624
Restricted funds			
Grants and donations	-	14,135	14,135
TOTAL FUNDS	<u>62,564</u>	<u>40,195</u>	<u>102,759</u>

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2021

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	150,517	(124,457)	26,060
Restricted funds			
Grants and donations	187,795	(173,660)	14,135
TOTAL FUNDS	<u>338,312</u>	<u>(298,117)</u>	<u>40,195</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	53,685	8,879	62,564
TOTAL FUNDS	<u>53,685</u>	<u>8,879</u>	<u>62,564</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	122,729	(113,850)	8,879
Restricted funds			
Grants and donations	177,702	(177,702)	-
TOTAL FUNDS	<u>300,431</u>	<u>(291,552)</u>	<u>8,879</u>

BOOKS BEYOND WORDS

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2021

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	53,685	34,939	88,624
Restricted funds			
Grants and donations	-	14,135	14,135
	<u>53,685</u>	<u>49,074</u>	<u>102,759</u>
TOTAL FUNDS	<u>53,685</u>	<u>49,074</u>	<u>102,759</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	273,246	(238,307)	34,939
Restricted funds			
Grants and donations	365,497	(351,362)	14,135
	<u>638,743</u>	<u>(589,669)</u>	<u>49,074</u>
TOTAL FUNDS	<u>638,743</u>	<u>(589,669)</u>	<u>49,074</u>

Restricted funds are grants and donations and relate to publishing activity for specific projects.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021 or the year ended 31 March 2020.

17. DEFERRED INCOME

Deferred income comprises grants and donations received in the current year for outstanding projects at the year end.

	2021 £	2020 £
Balance as at 1 April 2020	105,052	62,499
Amount released to grants and donations received	(105,052)	(62,499)
Amounts deferred in the year	<u>110,253</u>	<u>105,052</u>
	<u>110,253</u>	<u>105,052</u>

BOOKS BEYOND WORDS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	2	-
Donations	<u>25,332</u>	<u>29,789</u>
	25,334	29,789
Investment income		
Deposit account interest	4	17
Charitable activities		
Books and training	72,345	50,303
Grants	<u>240,629</u>	<u>220,322</u>
	<u>312,974</u>	<u>270,625</u>
Total incoming resources	338,312	300,431
EXPENDITURE		
Charitable activities		
Books and training costs	92,417	41,830
Commission	225	261
Subcontractors	58,455	63,166
Postage and carriage	4,080	4,043
Project costs	27,438	63,590
Consultancy fees	<u>11,687</u>	<u>8,103</u>
	194,302	180,993
Support costs		
Management		
Wages	76,887	75,562
Social security	2,841	3,831
Pensions	1,722	1,709
Rent	3,292	6,940
Insurance	1,993	2,067
Advertising	531	526
Sundries	604	518
Staff welfare and entertaining	-	227
Staff training	199	1,273
Travel and subsistence	308	2,583
Printing, postage, stationery	129	799
Software and IT costs	2,868	2,955
Subscriptions	962	489
Other support costs	<u>173</u>	<u>525</u>
	92,509	100,004

This page does not form part of the statutory financial statements

BOOKS BEYOND WORDS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2021

	2021 £	2020 £
Management		
Finance		
Bank charges	438	1,559
Depreciation of tangible fixed assets	786	1,019
Bank loan interest	3,299	-
Loan interest	-	1,302
	<u>4,523</u>	<u>3,880</u>
Governance costs		
Independent examiners fees	1,750	1,825
Accountancy and bookkeeping	3,938	2,632
Legal fees	1,095	2,218
	<u>6,783</u>	<u>6,675</u>
Total resources expended	<u>298,117</u>	<u>291,552</u>
Net income	<u>40,195</u>	<u>8,879</u>

This page does not form part of the statutory financial statements