

**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
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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

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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
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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 Tetruyeva
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 Olnier MPhil BA(Hons) FCA

HB&O Ltd
Chartered Accountants
Highdown House
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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>172,696</u>	<u>-</u>	<u>172,696</u>	<u>34,398</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	<u>-</u>	<u>(4,809)</u>	<u>4,809</u>	<u>-</u>
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>

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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>

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