

Manchester City of Literature

Company registration number: 12002661

Charity registration number: 1189456



Manchester City of Literature

(A company limited by guarantee) Annual

Report and Financial Statements for the

Period Ended 31 March 2025

Manchester City of Literature

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Manchester City of Literature

Reference and Administrative Details

Trustees

Katie Popperwell- Interim Chair initially from June 2024
Zahid Hussain, Chair - resigned June 2024
Professor Jess Edwards
Professor John McAuliffe
Mike Murphy
Chandan Shergill
Cllr Luthfur Rahman - resigned May 2024
Hafsah Aneela Bashir - resigned June 2024
Cllr Garry Bridges - appointed July 2024
Reshma Ruia - appointed June 2024
Rochelle Saunders - appointed June 2024
Michelle Collier - appointed June 2024

Senior Management Team Principal Officer

Ivan Wadeson, Executive Director

Address

SPACES, 125 Deansgate, Manchester M3 2BY

Company Registration Number

12002661

Charity Registration Number

1189456

Independent Examiner

Catherine Hall FCCA DchA
Slade & Cooper
Beehive Mill
Jersey Street
Ancoats
Manchester
M4 6JG

Manchester City of Literature

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the period ended 31 March 2025.

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 17th May 2019. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and Appointment of Trustees

The Directors who served during the period are listed in this document. Directors are appointed by the members at the annual general meeting or by resolution of the Directors. The City of Manchester has a right to appoint one director ("the Local Authority Director") and decide their period of appointment. Unless otherwise determined by the Company, the Board shall consist of at least three and not more than eleven individuals comprised as follows: up to one Local Authority Director; one Director appointed by the University of Manchester; one Director appointed by Manchester Metropolitan University and up to eight Community Directors. The Memorandum of Association provides that no director shall be required to retire at an annual general meeting during the first five years of the Company.

Induction and training of Trustees

New Directors meet the Chair before being appointed at which time all aspects of the charity, including its management arrangements, are discussed and explained. Usually prospective directors attend a board meeting as an observer before being officially appointed. The Board is satisfied that its existing members understand their legal obligations, the charity's constitution and all relevant financial matters.

Organisational structure

The company is administered by its Directors, who are its trustees for the purposes of charity law. There are currently 9 Directors. There are usually quarterly formal board meetings. Between formal meetings the board will discuss any relevant matters as and when they arise. The Directors delegate the day-to-day management to the Executive Director. During the period there have been no material changes in the policies pursued by the Board.

Objectives and activities

Public benefit

1.1 The charity has been established for the public benefit for the following purposes:

- (1) The advancement of education and the arts, by providing or assisting in the provision of opportunities to discover, access, engage in, learn about, understand and enjoy literature, writing, creativity, culture and heritage; and
- (2) Such other charitable purposes that benefit the public consistent with the object above as the trustees shall determine.

1.2 In support of the objects, it is envisaged that the charity will work with partners to:

- (1) celebrate literature and writing in their broadest sense;
- (2) celebrate the rich diversity of voices and languages in Manchester;
- (3) encourage reading, boost literacy and promote cultural expression;
- (4) widen access to – and engagement in – literary activity;
- (5) strengthen international connectivity through active engagement in the UNESCO Creative Cities Network, particularly with regards to the value of creativity and culture in sustainable development.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Manchester City of Literature

Trustees' Report

Financial review

Reserves Policy

The Trustees have set a reserves policy so that they can comply with their legal duties to protect and safeguard the assets of the charity. The charity will hold unrestricted reserves, for the following purposes:

- To allow the Trustees to prepare for an unexpected drop in income or other change of circumstances in a volatile environment. This will be a sum not less than three months' operating costs and will allow the charity to respond to sudden change and manage the impact in an orderly manner.
- To set aside funds for the charity's employment commitments. This will be the sum relating to the Executive Team's fixed term contracts which extend beyond the end of the current confirmed grant agreements
- To invest in specific activity to advance the charitable objectives that would not otherwise happen.

To meet these commitments, the revised target for unrestricted core fund reserves is £30,270 (this is based on three months' operating costs - salaries, rent and operations - plus 30% contingency). At 31 March 2025, the figure for general fund reserves was £57,946 and for designated fund reserves was £13,355. Designated and general fund reserves can be spent only with approval by the Trustees at an ordinary or extraordinary Board meeting. The Trustees will review and approve the reserves policy in May each year as part of the preparation of the annual report and audited accounts. The general funds reserve will be used to supplement specific community engagement and programme activity as approved by Trustees over the next 12 months.

Executive Director's Report

Our Vision and Values

Our Vision is for an innovative, distinctive, equitable, globally connected city of reading and writing, where diverse voices are celebrated, creative talent and industries are nurtured and where literary activity changes lives.

Manchester City of Literature's core values are:

- **Distinctive** – creating distinctive cultural experiences inspired by Manchester's unique, radical character and rich cultural heritage whilst looking to the future.
- **Inclusive** – celebrating the rich diversity of voices in the city, building on the strengths of Manchester's people and widening participation in literary activity.
- **Transformative** – developing skills, nurturing creative talent and transforming lives.
- **Connected** – linking and supporting literary activity and enabling collective advocacy for Manchester's literary community and international collaborations.
- **World-leading** – a beacon for high quality, culturally democratic, truly diverse literary activity.

Our Aims:

- To unlock potential in communities and under-served places in Manchester
- To connect and communicate the literary city
- To collaborate globally with international creative networks

An overview of our achievements and performance

2024-25 was the fifth full year of operation for Manchester City of Literature which was constituted in May 2019. The charity has continued to build on the achievements in the previous year to support the literary sector and grow resources for literary activity in the city and city-region. In this period, Manchester City of Literature secured funds and delivered partnership initiatives across both local neighbourhoods and with international partners to further the charitable aims and to deliver on the vision for Manchester City of Literature.

Programme of Activity and Key Achievements

To unlock potential in communities and under-served places in Manchester

International Mother Language Day February 2025

IMLD in Manchester is a celebration of the nearly 200 languages spoken in the city and of the cultural diversity that is one of the city's strengths. In 2025 there were over 20 events running in February and March from organisations including Manchester Libraries, Comma Press, Instituto Cervantes, Z-Arts, Creative Manchester, Manchester City of Languages, Manchester Museum, Manchester Poetry Library and MACFest. Manchester City of Literature use IMLD 2025 to announce the two newly appointed Multilingual City Poets, Charlotte Shevchenko Knight and Nóra Blascsó, following an open call. The two poets will be in post for a year, working on commissions from the Manchester City of Literature local and international networks.

For the Embassy of Utopia at Festival of Libraries in 2024 we worked with community groups such as Let's Talk Rochdale to build confidence and content for this open forum event.

In June we launched in partnership with Reform Radio a podcast series called Talk about Talawa. This worked with members of the local Caribbean community to capture stories from the Windrush generation and the impact they have made to the city-region.

To connect and communicate the literary city

We continued to support the Partnership Network of over 30 literary organisations in the city-region. In this period, Manchester City of Literature issued 12 monthly newsletters sharing news and events from across our Partnership Network and hosted over 10 Network meetings bringing literary partners together. The Executive Director represented the partners and the literary sectors in cultural networks in the city including Cultural Leaders Group and Manchester Independents, and took part in consultation on a new cultural strategy for Manchester.

In the period Manchester City of Literature brought in £108K of additional funding from Arts Council England, National Lottery Heritage Fund, British Council and other partners to support literary activity in the city-region and to benefit residents.

Social media and web growth for 23/24:

Manchester City of Literature used its website and social media channels to profile events and activity from over thirty partner organisations as well as collaborative calendar celebrations such as International Mother Language Day and World Poetry Day, all of which support this aim.

Twitter – 5400 followers (236+ new) with (estimated) 8% growth, 412 posts (estimated)

Facebook – 1200 followers (200 new) with negligible growth, 66 posts with reach of 110,000 (estimated)

Instagram – 2500 followers (700 new) with a 25% increase of followers (estimated), 264 posts and a reach of 173,000 (estimated)

YouTube – 668 subscribers with an increase of 195, 21 videos listed and the channel received combined views of 4663

Website - 42,235 users and 140,800 pages read.

Newsletter - Subscribers 1014 (85 new subscriber growth), with 48% open rate and 7% click through rate.

Our social media platforms become increasingly more difficult to track consistently as they change their analytics and reporting systems available to users (X/Twitter and Instagram) and frequently change how they interpret data including 'engagement' and 'impressions' (Facebook). This makes a definitive and longitudinal report difficult.

Festival of Libraries June 2024

The fourth festival for Greater Manchester took place between 12 and 16 June 2024. The Festival is an annual event produced by Manchester City of Literature and hosted in local authority-funded and independent partner libraries, of which 43 participated directly this year.

This year was the Festival's fourth edition and the largest to date: a record attendance of 44,497 for events and exhibitions across 43 libraries in 5 days. The Festival aims to change and expand public perceptions of what libraries are for through a diverse programme encompassing live music, dance, and theatre, poetry commissions, writing trails, hands-on workshops, speaker events, a book hunt, and family activities. 2024 included

- Appearances by high-profile artists such as Maxine Peake, Christopher Eccleston, Joseph Coelho, and Antony Szmierek.
- The Embassy of Utopia – a two-day open forum of speeches, spoken word, ideas and performance from local and international participants.
- Art and photography exhibitions – including Barcelona Air Raid Shelters, From Ink to Action, and Collectives for Change. Look for a Book – a clue-based children's trail around Greater Manchester's libraries and green spaces to find 500 free hidden copies of Konnie Huq's Fearless Fairy Tales (+ in-person event with Konnie at Oldham Library).
- Interactive family shows – including Hidden Shadows shadow puppetry, musical theatre Queenie and the Pooka, and Playscape: How To Build A Galaxy, an immersive dance performance.

The Festival opened with a sold-out performance from the band LYR (Simon Armitage, Patrick Pearson and Richard Walters) with Manchester singer-songwriter Josephine Oniyama including the live premiere of a new LYR song about libraries called The Enlightenment.

The independent evaluation by Eric Hildrew evidenced the positive impact on those attending. From the survey respondents there was 96% positive rating of events for enjoyment. In addition:

- 76% of Festival attendees said that their event had made their library seem more connected to their community.
- 41% of respondents reported their event offering an opportunity to meet other people
- 48% felt they had gained new knowledge from their attendance
- 59% said they would encourage other people to visit and use libraries
- 44% said they would visit their libraries more often

"Great event tonight – fantastic and energizing to celebrate the international in these strange, inward-looking times." Audience member

"This event brought me back to the library. I'll definitely be coming again!" Audience member

"We've had a great festival. There was so much support and effort put in from the team – we've really appreciated that." Library partner

The Festival of Libraries is funded by National Lottery players through project grants from Arts Council England and National Lottery Heritage Fund. Manchester City of Literature also commits funds from its core budget which is supported by Manchester City Council, Manchester Metropolitan University and the University of Manchester. Individual libraries also attract additional project funds and commit cash, support-in-kind and staff resource to the Festival.

Inaugural Writer Residency at Elizabeth Gaskell's House

This project, a collaboration with The Writing Squad, Elizabeth Gaskell House and Manchester City of Literature, celebrated 10 years since the restoration of Elizabeth Gaskell's House, which once lay abandoned, but now proudly takes its place as Manchester's only literary house. Three young writers in residence, Georgia Affonso, Princess Arinola Adegbite and Guruleen Kahlo, immersed themselves in Elizabeth's world and

responded to her legacy in their words. An exhibition of their creative work was shared at the Festival of Libraries in June and at Elizabeth Gaskell House in August and September.

World Poetry Day 21 March 2025

Friday 21 March 2025 was World Poetry Day and UNESCO Creative Cities of Literature across the world celebrated the achievements of their city. The theme for this year's World Poetry Day was Poetry as a Bridge for Peace and Inclusion. In Manchester events included Poetry in the Park at Boggart Hole Clough where Manchester Libraries gave out packets of bee friendly seeds and seed bookmarks in celebration of the launch of Manchester's new Clean and Green Strategy, a free poetry workshop in Manchester garden in the sky Castlefield Viaduct run by the Manchester Cathedral Writer in Residence Tom Branfoot, and poetry readings at SEESAW in an event called 'A Tenuous Line' featuring artists Martin Kratz, Lu Rose Cunningham, Hilary White, Hamish Rush, Tom Branfoot and Jordan Hayward. These events formed part of the global celebrations for World Poetry Day 2025 from 17 other Cities of Literature.

To collaborate globally with international creative networks

Writer Residencies

Manchester City of Literature promoted to writers in Greater Manchester, writing residencies in the following Cities of Literature: Krakow, Gothenburg, Wonju, Granada, Reykjavik, Prague, Melbourne, Bremen, Nanjing, Bucheon, Ljubljana, Vilnius, Tartu and Dunedin.

The following writers secured residencies in 2024/25: Gaynor Jones was paired with The Society of Women Writers Victoria in Melbourne for a virtual residency to help explore different short forms of writing and to expand the Society's members' expertise and interest. Quigley Cryan Brockbank (Quigley CB) secured a month-long residency in Tartu, Estonia, including taking part in the Crazy Tartu festival and meeting many involved in the city's literary scene. David Hartley was in residence at Stationen i Svenshögen just outside of Gothenburg City of Literature, where he worked on his timeslip novella, The City of Good Thoughts, met other writers on the Västra Götaland residency programme and ran a live writing workshop for local residents.

Gothenburg Libraries

We hosted a two-day visit from a team of librarians from Gothenburg who wanted to explore how Manchester works on multilingualism and International Mother Language Day. The delegation visited Manchester Poetry Library, Central Library, the Ahmed Iqbal Ullah Race Relations Archives, John Rylands Research Institute and Library and met representatives from the city's library and literary sectors.

Barcelona

In September 2024, it was announced that Manchester would be the Guest City at La Mercè 2025, a major program of music and street arts. To strengthen these ties, and as Barcelona and Manchester collaborate within the UNESCO Creative Cities of Literature Network, during 2025 there was also be a joint literary programme with writers from Manchester visiting the four literary festivals in Barcelona. Within this financial year the first featured writer was Ian McGuire who attended BCNegra, the Crime Fiction Writing Festival in February 2025.

Festival of Libraries

International artists were particularly prominent at this year's festivals with Denmark, Barcelona, Tunisia, Lebanon, Estonia, and Morocco all represented in the programme.

Real Contentment: Artistic Exchange between Manchester and Nanjing

Manchester City of Literature secured over £74K of funding from the British Council's International Collaborations Grant fund. This was for a 9-month project called Real Contentment that will forge a lasting partnership between Manchester and Nanjing, both UNESCO Cities of Literature and UNESCO Cities of Lifelong Learning. The project included an artist exchange, uniting poets, illustrators, and playwrights from both cities to create new work. The six selected artists include Forward Prize shortlisted poets, two award-winning TV and script writers, one of China's most avant-garde poets and founding member of the Nanjing Calligraphy Academy: from Nanjing Han Dong (poet), Zhou Meisen (playwright and novelist), Yao Yuan (visual artist) and from Manchester Amy Lever (playwright), Eleanor Mulhearn (visual artist) and Charlotte Shevchenko Knight (poet). As part of the exchange, artists from Manchester visited Nanjing in March 2025. The return visit and the publication of an anthology of work created by the exchange will happen in 2025/26. Also part of the programme, was a school engagement programme involving Year 3-6 pupils in both cities creating artwork and writing in response to the themes of the artist exchange. Real Contentment was initiated by a partnership including the two City of Literature offices plus Nanjing University of the Arts, University of Manchester, Manchester Metropolitan University and Confucius Institute Manchester.

Slamovision 2024

Manchester hosted this year's Slamovision in December 2024 having won the global slam poetry competition in 2023. 14 UNESCO Cities of Literature put forward their finest slam poet to represent them in the Slamovision Grand Finale. Manchester was represented by Griot Gabriel, The event was won by Dublin's Cormac Mac Gearailt with his poem 'Lament of the Trees', winning the competition for Ireland for the first time. This was the largest Slamovision to date, and arguably the most competitive yet.

UNESCO Conferences

The Manchester City of Literature team attended two UNESCO conferences this year.

The Cities of Literature Annual Conference was held in Edinburgh in October to mark the achievements of the city as the first City of Literature over past two decades and as a cluster plan for the next two. The conference hosted 57 delegates from 37 cities. Manchester City of Literature shared copies of The Book of Manchester edited by David Sue and published earlier this year by Manchester publisher Comma Press. During the Cities of Literature Annual Conference, an Academic Symposium was also held. Manchester took part in presentations at the academic conference with board member and Head of English at MMU Jess Edwards presenting our Untold Stories project.

To celebrate the 20th anniversary of the UNESCO Creative Cities of Literature Network poems from around the world were commissioned on the theme of The Roads That Lead To Edinburgh. Manchester City of Literature commissioned the Multilingual City Poets to write pieces inspired by the Scottish city and the Literature cluster.

Earlier in the year, the XVI UNESCO Annual Conference was held in Braga, Portugal in July. 35 Cities of Literature including Manchester attended to share ideas, best practices and celebrate the importance of creativity in sustainable urban development across the network. During the conference Cities of Literature Mayors co-signed the Braga Manifesto: A Culture Goal for Sustainable Development. This pivotal text outlines local-level commitment from Creative Cities implementing the MONDIACULT 2022 Declaration and solidifies a shared vision of integrating culture as a standalone goal in the post-2030 Sustainable Development agenda.

During the Annual Conference, a sound installation created by Portuguese sound artist Pedro Augusto featured a collection of readings by international authors in their original languages, including contributions from The Manchester Multilingual City Poets. Manchester City of Literature donated a copy of The Library Book by Gabby Dawney and Ian Morris to the mobile library.

Governance

In June 2024, three new Trustees were appointed to the Board: Rochelle Saunders, Reshma Ruia and Michelle Collier. In July 2024, the Manchester City Council appointed Board member was confirmed as the Deputy Leader, Cllr Garry Bridges.

Partners

Manchester City Council, Manchester Metropolitan University, the University of Manchester, the Ahmed Iqbal Ullah RACE Centre, the International Anthony Burgess Foundation, Bent Key, Carcanet, Central Library, Centre for New Writing, Chetham's Library, Commonword, Comma Press, Creative Manchester, Elizabeth Gaskell's House, Flapjack Press, Fly On The Wall Press, Honford Star, House of Books and Friends, John Rylands Library, MACFest, Manchester Children's Book Festival, Manchester Libraries, Manchester Literature Festival, Manchester Poetry Library, Manchester University Press, Manchester Writing School, Muslim Writers North, Pariah Press, Poets & Players, Read Manchester, Saraband Press, The Portico Library, Working Class Movement Library and Young Identity.

Financial Review

The Trustees are grateful to the three funders, Manchester City Council, the University of Manchester and Manchester Metropolitan University, for their commitment to the vision of Manchester City of Literature and their funding to establish and maintain the charity.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Manchester City of Literature for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company 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 charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed

and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

The annual report was approved by the trustees of the charity on 8th December 2025.

Signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Katie Popperwell', with a stylized flourish at the end.

Katie Popperwell
Chair of the Board

Independent examiner's report
to the trustees of
Manchester City of Literature

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2025 which are set out on pages 12 to 23.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Catherine Hall

Catherine Hall FCCA DChA

Slade & Cooper Limited
Beehive Mill, Jersey Street,
Manchester, M4 6JG

Date.....09/12/2025

Manchester City of Literature
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income					
Donations and legacies	3	152,000	-	152,000	152,000
Grants and charitable contracts	4	670	109,391	110,061	130,092
Fees and other income	5	2,761	-	2,761	2,961
Investments	-	-	-	-	-
Total income		155,431	109,391	264,822	285,053
Expenditure					
Raising funds		-	-	-	-
Charitable activities	7	171,284	112,618	283,902	309,787
Total expenditure		171,284	112,618	283,902	309,787
Net income/(expenditure) for the year	9	(15,853)	(3,227)	(19,080)	(24,734)
Transfer between funds		-	-	-	-
Net movement in funds for the year		(15,853)	(3,227)	(19,080)	(24,734)
Reconciliation of funds					
Total funds brought forward		87,154	13,359	100,513	125,247
Total funds carried forward		71,301	10,132	81,433	100,513

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

Manchester City of Literature
Company number 12002661
Balance sheet as at 31 March 2025

	Note	2025	2024
		£	£
Current assets			
Debtors	13	7,947	57,792
Cash at bank and in hand		110,093	95,295
Total current assets		118,040	153,087
Liabilities			
Creditors: amounts falling due in less than one year	14	(36,607)	(52,574)
Net current assets		81,433	100,513
Total assets less current liabilities		81,433	100,513
Net assets		81,433	100,513
Funds of the charity			
Restricted income funds	15	10,132	13,359
Unrestricted income funds	16	71,301	87,154
Total charity funds		81,433	100,513

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

Directors' responsibilities:

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

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

The notes on pages 14 to 23 form part of these accounts.

Approved by the trustees on 8th December 2025, and signed on their behalf by:

Katie Popperwell

Name

Signed



Manchester City of Literature

Notes to the accounts for the year ended 31 March 2025

1 Accounting policies

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

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 section 1A.

Manchester City of Literature meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

c Preparation of the accounts on a going concern basis

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

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the year ended 31 March 2025 (continued)

d Income

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

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

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

e Donated services and facilities

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

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

f Interest receivable

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

Notes to the accounts for the year ended 31 March 2025 (continued)

g Fund accounting

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

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

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

h Expenditure and irrecoverable VAT

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

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

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost, there are currently no fixed assets.

k Debtors

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

l Cash at bank and in hand

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

m Creditors and provisions

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

Manchester City of Literature

Notes to the accounts for the year ended 31 March 2025 (continued)

n Financial instruments

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

o Pensions

The charity pays into a pension scheme (NEST) on behalf of its employees.

2 Legal status of the charity

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

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Core Grants						
Granada						
Foundation	-	-	-	-	-	-
Manchester City						
Council	50,000	-	50,000	50,000	-	50,000
Manchester						
Metropolitan						
University	50,000	-	50,000	50,000	-	50,000
University of						
Manchester	50,000	-	50,000	50,000	-	50,000
Donated services -						
MCC accountancy	2,000	-	2,000	2,000	-	2,000
Total	152,000	-	152,000	152,000	-	152,000

Manchester City of Literature

Notes to the accounts for the year ended 31 March 2025 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
The Arts Council	-	57,277	57,277	-	81,015	81,015
British Council	-	37,040	37,040	-	-	-
Foyle Foundation	-	-	-	-	12,500	12,500
U of M School's Writing Trail	-	-	-	3,900	-	3,900
U of M - multilingual city poets	-	8,776	8,776	-	-	-
U of M the Roundview	-	-	-	-	11,485	11,485
U of M Festival of Libraries	-	1,000	1,000	-	-	-
Manchester Metropolitain University	670	-	670	-	-	-
National Lottery Heritage Fund	-	5,298	5,298	-	21,192	21,192
Total	670	109,391	110,061	3,900	126,192	130,092

Manchester City of Literature

Notes to the accounts for the year ended 31 March 2025 (continued)

5 Fees and other income

	2025 £	2024 £
Corporate sponsorship		-
Ticket Sales	2,148	943
Other income	613	2,018
	<hr/>	<hr/>
	2,761	2,961
	<hr/>	<hr/>

All income from fees and trading is unrestricted.

6 Analysis of expenditure on raising funds

	Total 2025 £	Total 2024 £
Fundraising costs	-	-
	<hr/>	<hr/>

7 Analysis of expenditure on charitable activities

	Total 2025 £	Total 2024 £
Community Engagement	7,068	14,696
Staff costs (programme development)	95,124	79,158
Premises costs	10,237	8,906
Project/artistic spend	123,221	130,057
General running/operational costs	4,986	13,139
Professional fees	5,421	17,555
Marketing & PR	23,982	33,468
Monitoring and Evaluation	3,500	4,400
Website and social media	3,531	1,548
Governance costs		
Accountancy	4,042	4,100
Independent examination	1,854	1,554
Other governance costs	936	1,206
	<hr/>	<hr/>
	283,902	309,787
	<hr/>	<hr/>
	2025 £	2024 £
Restricted expenditure	112,618	130,515
Unrestricted expenditure	171,284	179,272
	<hr/>	<hr/>
	283,902	309,787
	<hr/>	<hr/>

Manchester City of Literature

Notes to the accounts for the year ended 31 March 2025 (continued)

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2025	2024
	£	£
Depreciation	-	-
Independent examiner's remuneration		
- accountancy	-	-
- independent examination	1,854	1,554
	<hr/>	<hr/>

10 Staff costs

Staff costs during the year were as follows:

	2025	2024
	£	£
Wages and salaries	90,663	74,873
Social security costs	2,490	1,327
Employers pension contributions	1,971	2,958
SMP recovered	-	-
	<hr/>	<hr/>
	95,124	79,158
	<hr/>	<hr/>

No employee has employee benefits in excess of £60,000 (2024: Nil).

The average number of staff employed during the period was 4 (2024: 4).

The average full time equivalent number of staff employed during the period was 2.6 (2024: 2.6).

The key management personnel of the charity comprise the trustees and the Executive Director. The total employee benefits of the key management personnel of the charity were £42,269 (2024: £40,616).

11 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2024: Nil).

Aggregate donations from related parties were £nil (2024: £nil).

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

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2024: nil).

Manchester City of Literature

Notes to the accounts for the year ended 31 March 2025 (continued)

12 Government grants

The government grants recognised in the accounts were as follows:

	2025 £	2024 £
Manchester City Council	50,000	50,000
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	50,000	50,000
	<hr/>	<hr/>

There were no unfulfilled conditions and contingencies attaching to the grants.

13 Corporation tax

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

13 Debtors

	2025 £	2024 £
Trade and grant debtors	7,947	57,792
Prepayments and accrued income	-	-
	<hr/>	<hr/>
	7,947	57,792
	<hr/>	<hr/>

Manchester City of Literature

Notes to the accounts for the year ended 31 March 2025 (continued)

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors and accruals	36,607	52,574
	<hr/>	<hr/>
	36,607	52,574
	<hr/>	<hr/>

15 Analysis of movements in restricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
The Arts Council - Festival of Libraries	5,203	57,277	(62,480)	-	-
British Council	-	37,040	(27,898)	-	9,142
The National Lottery Heritage Fund	6,656	5,298	(11,954)	-	-
University of Manchester - festival of libraries	-	1,000	(1,000)	-	-
University of Manchester - multilingual city poets	-	8,776	(8,776)	-	-
University of Manchester - the Roundview	1,500	-	(510)	-	990
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	13,359	109,391	(112,618)	-	10,132

Previous reporting period	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
<i>The Arts Council 23-24 - Festival</i>	-	81,015	(75,812)	-	5,203
<i>The National Lottery Heritage Fund</i>	10,882	21,192	(25,418)	-	6,656
<i>Foyle Foundation - Talk about</i>	-	12,500	(12,500)	-	-
<i>University of Manchester - the</i>	-	11,485	(9,985)	-	1,500
<i>NHS WindRush Stories</i>	6,800	-	(6,800)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	17,682	126,192	(130,515)	-	13,359

The balances on restricted funds are all unexpended grants for the charity's projects. Transfers from restricted funds occur when capital items are purchased and this satisfies the restriction on the funding.

Manchester City of Literature

Notes to the accounts for the year ended 31 March 2025 (continued)

16 Analysis of movement in unrestricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	As at 31 March 2025 £
General fund	53,799	155,431	(151,284)	-	57,946
Designated fund	33,355	-	(20,000)	-	13,355
	87,154	155,431	(171,284)	-	71,301
Previous reporting period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	31 March 2024 £
General fund	53,799	154,961	(167,943)	12,982	53,799
Designated fund	53,766	3,900	(11,329)	(12,982)	33,355
	107,565	158,861	(179,272)	-	87,154

General fund The free reserves of the charity including funds to supplement specific charitable activity that would not otherwise happen

Designated fund The reserves put aside for staff commitments and unexpected changes

17 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	57,946	13,355	10,132	81,433
Total	57,946	13,355	10,132	81,433
Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	53,799	33,355	13,359	100,513
Total	53,799	33,355	13,359	100,513