

Charity no. 1190848

**United Kingdom Literacy Association
Report and Unaudited Financial
Statements**

31 March 2025

United Kingdom Literacy Association

Reference and administrative details

For the year ended 31 March 2025

Charity number	1190848	
Registered office and operational address	c/o Voluntary Action Leicestershire 9 Newarke Street Leicester LE1 5SN	
Trustees	Hannah Baker Margaret Broad Joy Court Prof Terese Cremin Dr Karen Daniels (resigned 6 July 2024) Dr Clare Dowdall Janet Gardner MA Dr Navan Govender Lynda Graham MA Prof Colin Harrison Dr Lucy Rodriguez-Leon Christine Lockwood	Dr Roger McDonald Prof Debra Myhill David Reedy Prof Candice Satchwell Rebecca Simpson-Hargreaves Jo Tregenza
Directors	Megan Goulter Laura Ettenfield	
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME194JQ Cambridge Building Society 51 Newmarket Road Cambridge CB5 8EG	Teachers Building Society Allenview House Hanham Road Wimborne Dorset BH21 1AG
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD	

United Kingdom Literacy Association

Report of the trustees

For the year ended 31 March 2025

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

The Trustees present their report and financial statements for the year ended 31 March 2025.

Objectives and activities

The United Kingdom Literacy Association (UKLA) is the UK's leading association dedicated to literacy education. The association brings together teachers, teacher educators, researchers and many others working in literacy education for all ages.

The objective of UKLA is to advance literacy education which enables all learners, regardless of background or context, to thrive as literate individuals. Our view is that literacy encompasses spoken language, reading and writing, including digital and multimodal texts. We strive to facilitate a rich dialogue between educators and researchers, fostering a deep understanding of evolving pedagogies and innovative teaching and learning strategies.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. The Association's activities fall into three main areas:

- Membership, subscriptions and awards;
- Conferences and professional development; and
- Publications and research.

How our activities deliver public benefit

The sole objective of UKLA is the advancement of education in literacy. It achieves this by:

- creating a supportive community for those concerned with developing literacy, language and communication education.
- championing, supporting and providing access to the latest research for use by academics, practitioners and policymakers; and
- providing an informed national voice.

Impact: UKLA's performance and achievements throughout 2024 – 2025

In 2024/25, UKLA experienced a productive year marked by increased engagement and growth, with membership rising from 828 to 857. The Executive Committee has prioritised membership development for the next three years, beginning with a member survey planned for summer 2025 to inform future offerings. A key achievement was the launch of a redesigned website, replacing the outdated platform. The new site features fresh content, streamlined navigation, and commissioned illustrations that align with UKLA's identity. This has contributed toward ongoing efforts developing and maintaining strong infrastructures, and enhancing the relationship between UKLA, UKLA members, and the wider (inter)national language and literacy education community. Key long-term outcomes from these efforts includes increased accessibility to research-informed resources and professional development opportunities (particularly for UKLA members), enhanced reputation and professional value of UKLA members' work and contributions to language and literacy education.

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For the year ended 31 March 2025

Throughout the year, UKLA has engaged in a broad range of activities to exchange ideas, disseminate research, debate possibilities, and share expertise to advocate for a fulfilling and empowering approach to literacy education. The following report offers a summary of UKLA's activities and achievements.

1. UKLA publications: journals, books and web resources

UKLA's publications continue to play a key role in supporting members in schools, universities and other educational settings through disseminating research findings as well as practical, principled approaches for use in teaching at all levels.

- ***Literacy and Journal of Research in Reading*** are UKLA's peer-reviewed academic journals; both journals attract an international authorship and readership and are important in disseminating the latest research to our members. In 2023-24, the Journal of Research in Reading was accessed by over 220,000 readers, and Literacy, by over 170,000. Both journals reach readers from around the world – not only the large academic communities of the United States and China, but also smaller, less advantaged countries such as Macao, the Philippines and Indonesia. These two journals provide a valuable resource for our international membership, as well as national readers.
- ***English 4-11*** is jointly produced by UKLA, The English Association and the National Association for the Teaching of English. It is free to members. This print publication offers members a forum for publishing about their own innovative practice, successful projects, and their classroom research, as well as offering reviews of books, software and other resources.
- ***UKLA Voices*** is the association's electronic publication, giving members an opportunity to publish short pieces about their professional or research practice, and this year has included children's authors writing about their work.
- ***UKLA Debrief*** is a new initiative, an electronic monthly newsletter which contains only items regarding upcoming events, or membership information. It avoids the repeated sending of emails to members, consolidating communications for members in a more efficient manner.

2. Conferences

UKLA's highly regarded conferences play a key part in bringing members and non-members together, facilitating networking as well as promoting the dissemination of cutting-edge research and offering more practical workshops.

- **UKLA's 59th International Conference**, held in Brighton in July 2024, with 339 delegates. The event drew together speakers and delegates from across the globe to share in research, expert practice and ideas regarding literacy. This diverse participation reflects UKLA's expanding global reach and reputation within the field of literacy education. Delegates commended the conference for the diversity of its keynote speakers, the inclusive and welcoming atmosphere, and its strong thematic focus on anti-racism and activism.
- **The annual National Conference** was held online in March 2025. The event attracted delegates from across Europe. The event offered a space for delegates to engage in forward-thinking discussions and workshops that address the challenges and opportunities of fostering literacy in an age of constant technological, social, and global change.
- **OU / UKLA Reading for pleasure conferences** run twice a year, attracting between 90 and 150 delegates. Workshop leaders (mainly teacher reading group leaders and academics) alongside keynotes and a children's author share research and practice to support delegates in widening their knowledge of young people's texts and their practice in nurturing volitional Reading.

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Report of the trustees

For the year ended 31 March 2025

Both events are a vital platform for cultivating meaningful relationships with educators, researchers, and organisations concerned with literacy education both nationally and internationally, which contribute to UKLA's charitable objectives to advance education in literacy.

3. Supporting and disseminating research

UKLA has a robust and vibrant research profile. In furtherance of its core aim to advance education in literacy, UKLA seeks to inform educational professionals and policymakers at all levels by supporting and disseminating cutting edge research. UKLA's stringent criteria ensures that only research of high quality is promoted.

The UKLA budget allocates a maximum of £9,000 each year to research grants. The UKLA Research Committee has funded four projects in 2024-2025, which cover range of important studies on the uses of literacy, by both children and young adults, in education and in everyday life. All grant applications are scrutinised by the full panel of RC members and scored against criteria to ensure they align with the values, ethos and ambitions of UKLA. Therefore, all grants are awarded with the aim to advance literacy education and to enhance experiences of learners, particularly those from marginalised groups. Project reports are presented at the UKLA International Conference, disseminating this important work to a wider audience. In addition, many projects are reported in peer reviewed academic journals.

In 2024-2025 grants were made for the following projects:

- Young children's and teachers' encounters with challenging texts.
- Reading media: Developing critical media literacies with KS3 students and educators.
- Exploring young men's critical social media literacy practices.
- Research Circle: Exploring outdoor nature-based literacy learning with families of under-fives.

UKLA recognises the development of new literacy researchers through an annual Student Research Prize award. Members nominate student work at Undergraduate, Postgraduate and Doctoral level, for consideration by the research committee. Winners are celebrated and present their work at the UKLA International Conference.

4. The UKLA / OU Quality Mark

In June 2024, 25 primary schools successfully completed the Reading for Pleasure (RfP) Quality Mark programme (generating 16 new UKLA school members). Working with an OU / UKLA mentor, all participating schools undertook a rigorous process of review and development using the research-informed Reading for Pleasure QM framework. 77 schools expressed an interest in registering for the QM scheme starting in September 2024, however, to ensure high-quality mentoring, numbers are limited. Hence, a further 25 schools began the QM programme in the 2024 cohort.

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For the year ended 31 March 2025

Of the 25 schools that completed in June 2024, 6 achieved Silver, 15 Gold, and 4 Platinum awards. The awards recognise schools which have developed, embedded and enriched their RfP culture with recognisable impact on staff knowledge, RfP pedagogy, parents' and children's recreational reading. The platinum award schools serve as beacons of best practice, supporting neighbouring schools and disseminating their work nationally, including at the OU / UKLA Reading conference 2025. The OU / UKLA Reading for Pleasure Quality Mark is the first initiative of its kind in the UK. It uniquely offers schools a structured, evidence-informed process to develop a sustainable reading for pleasure culture, supported by high-quality mentorship. The QM exemplifies best practice in literacy education and builds collaborative networks across the UK education community.

5. Teachers' Reading Groups (TRGs)

OU / UKLA Teacher Reading Groups have been running successfully since 2017. During 2024-2025, the programme has supported 100 groups, including 24 new groups and 47 new leaders. 10 groups were exclusively for secondary school teachers, whilst others were primary-only or mixed with primary, secondary and special school colleagues. Groups vary in size but average around 12- 15 practitioners; therefore, this initiative involves approx. 1,500 teachers and reaches approx. 36,000 children and young people. Through this work, the programme has successfully:

- fostered young people's reading for pleasure (RfP) through supporting members' own RfP and research-informed knowledge and practice;
- supported the profession by building a community around RfP; and
- disseminated members' resultant development work.

6. The UKLA awards programme

The UKLA awards programme continues to publicise the work of the Association and to promote its charitable objectives; in addition, the awards engage and retain existing members and attract new members. The Literacy School of the Year award and the Our Class Loves this Book award showcase the exemplary work of schools and of individual teachers, whose practice in literacy education inspires others.

The Academic Book Award recognises outstanding communication of research to teachers and literacy professionals, and the Research in Literacy Education Award honours outstanding research papers that support both educational professionals and the academic community.

The 2024 Diversity and Inclusion Award went to Treloar School, where children and staff engaged in a collaborative Reading Project with the University of Sussex. Evidence of student voice encapsulated children's engagement and understanding of reading for meaning and reading for pleasure. The panel commented on the impact of teaching on learning for children who have special educational needs and disabilities.

The UKLA Children's book awards are the only book awards judged by teachers. They celebrate outstanding texts for young people. This year a total of 470 books were submitted from 40 publishers across four categories. In total, 87 teachers from 60 schools were involved in judging. Children in these schools benefitted from the injection of high-quality texts. Awards are presented at the International Conference, giving the opportunity for award winners to disseminate their work to a wider audience and to enhance the international reputation of the Association.

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For the year ended 31 March 2025

7. UKLA Special Interest Groups (SIGs)

Special Interest Groups (SIGs) allowed members who share enthusiasm for a specific topic to network with others in the UK and across the globe.

UKLA SIGs comprise:

- Participatory approaches in literacy research;
- Teaching Writing;
- English in Initial Teacher Education;
- Critical Literacies;
- Literacy and Multilingualism; and
- Literacy, Climate Change and Sustainability.

8. Regional representatives

During 2024 – 2025 the activity of the regional reps has contributed to the UKLA's objective of advancing literacy education for all by continually seeking to promote engagement with literacy research and practice. For example, the Book Blether initiative has been rooted in the principles of the OU / UKLA Reading for Pleasure research throughout, directly making research available to teachers who, in turn, are applying it in their classrooms.

The inclusive nature of the team (made up of primary teachers, secondary teachers, HE lecturers and consultants) means that initiatives are considered from the perspectives of all organisational stakeholders. The nature of the role means that we also provide opportunities for involvement that are regionally inclusive and open to all.

9. International links

UKLA continues to be strongly represented at Federation of European Literacy Associations meetings in Europe, which provide opportunities to discuss research and policy with international colleagues. The work of the Association is also promoted through the International Ambassador Scheme.

The International Sub-Committee is responsible for Project Connect, which supports the Children's Book Project in Zanzibar.

10. Providing an informed national voice

UKLA continues to work energetically to influence UK education policy. The association is represented on several expert groups and maintains close links with other subject associations. UKLA also made a substantial contribution to the government's 2024 curriculum and assessment review, submitting an 11,000-word report reflecting member input and UKLA values. This was complemented by collaboration with organisations like the Common English Forum and the Coalition for Language in Education. Throughout the year, UKLA strengthened partnerships with similar associations, enhancing its influence while preserving its autonomy. At the national level, these connections have further amplified UKLA's impact. Notably, both the President Elect and the Conference Convenor were invited to present the Association's recommendations on reading for pleasure and early reading at an educational conference hosted at the House of Lords. These efforts collectively advance UKLA's mission to represent and support literacy educators nationally.

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For the year ended 31 March 2025

11. Financial Review

As summarised in the preceding section, during 2024 – 2025 UKLA has continued to undertake a wide range of activities to further its objective of advancing education in literacy; these activities are facilitated by the outcomes of financial decisions made by trustees.

Income summary

UKLA's total income for the year was **£229,617**, this was £19,517 over budget.

Key income includes royalties from UKLA journals **£73,373**. Income from membership subscriptions, **£43,740**, with an additional **£7,276** in Gift Aid. Sponsorship income for the book awards and conference generated **£7,736**. The sale of UKLA publications (Books and eBooks) generated **£2,404**. The UKLA / OU Quality Mark scheme generated **£21,881** however, all profits will be shared with The Open University at the end of the 2025 academic year. Tickets sales for conferences generated **£66,370**.

Expenditure summary

UKLA's total expenditure for the year was **£239,829**. This is £24,769 over budget.

Key expenditure includes staffing costs of **£72,289**; bookkeeping and payroll support, accountancy and HR support of **£12,241**; office accommodation of **£6,989**; research grants to the sum of **£10,112** were awarded by the association; awards costs (trophies and certificates) were **£1,511**; International Conference expenditure (including associated awards costs) were **£63,285**; journal and magazine production costs were **£11,840**; the Quality Mark scheme (including profit share with OU) incurred costs of **£18,482**.

Total funds

The association's total funds and net assets as of 31st March 2025 are valued at £341,219. £1,914 of this total is restricted, and hence ring-fenced for use in supporting Project Connect which supports literacy-promoting activities overseas.

Reserves policy

UKLA understands the need to maintain an adequate level of reserves to deal with circumstances such as:

- the unlikely event of the charity being wound up;
- gaps in budget targets causing temporary cash deficits (e.g., an income source being withdrawn or reduced);
- a short-term (single financial year) deficit budget; and
- an increase in operating costs, unforeseen operating costs or an urgent need for funds for a specific purpose (e.g., inflation, temporary staff to cover a long-term sick absence).

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Report of the trustees

For the year ended 31 March 2025

To mitigate for the above circumstances, the Trustees have established a policy whereby:

- the charity's free reserves (defined as unrestricted funds, excluding designated funds and amounts held in fixed assets) should be equivalent to annual expenditure, excluding conference costs, grants and awards. At current levels, this is calculated to be £100,000. This is not expected to happen in the foreseeable future; however, this level of free reserves would allow the charity to be wound up in a controlled and responsible way should the need arise; and
- in addition, the Trustees consider it prudent to set aside a designation of £20,000 to mitigate for budget deficits and unforeseen increased operational costs. At this level, the current activities of the charity should be sustainable.

As at the year end date the free reserves of the charity were £336,289 and the charity has plans in place to spend down the excess level of reserves held above the reserves policy level.

The charity has invested some of its surplus funds to generate returns. UKLA seeks to maximise interest payable and therefore £100,000 is held in 1-year fixed term bond account with the Cambridge Building Society. £62,722 is also held with Teacher's Building society.

Looking Ahead

Looking forward to the year ahead, the trustees are confident that UKLA activity will continue to advance language and literacy education which enables all learners, regardless of background or context, to thrive as literate individuals. Membership is expected to grow due to the Executive Committee's focus on this area, and due to the UKLA / OU Quality Mark scheme, which will be open to both Primary and Secondary schools. The 2025 UKLA International Conference in Liverpool is expected to be fully subscribed and attract delegates from across the globe. The trustees have agreed a budget for the 2025-2026 year that continues to support effective activity that meets the charity's objectives, whilst ensuring expenditure and income are balanced. The trustees are also aware that the association is holding greater reserve funds than is necessary; plans are underway to develop new time-limited and contained projects to use these funds in the most impactful way.

In summary, UKLA remains in a strong position to inform the debate and continues to play an important part in multi-partner initiatives set up to influence education policy as well as practice.

Risk

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operation and finance of the charity and are satisfied that systems are in place to mitigate exposure to the major risks of normal times. Financial monitoring will enable the trustees to review UKLA's finances throughout 2025-26.

Structure, governance and management

The United Kingdom Literacy Association is a Charitable Incorporated Organisation. The Association was previously an Unincorporated Charity. The terms of the transfer are set out in the Deed of Transfer, signed on 31st July 2021. The UKLA's Constitution, supported by its Standing Orders and Appendices to the Standing Orders, form the charity's governing document.

United Kingdom Literacy Association

Report of the trustees

For the year ended 31 March 2025

The charity trustees (known collectively as the Executive Committee) manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO. UKLA's Constitution states that the Association will have no less than 6 nor more than 20 trustees, comprising;

- 6 elected ex officio trustees (the Honorary Officers). Honorary Officers are elected trustees and are elected by the membership each year at the Annual General Meeting.
- not less than 3 nor more than 14 elected trustees. Nominations for elected trustees must be made by members of the CIO in writing and must be in the hands of the Secretary at least 14 days before the annual general meeting. Should nominations exceed vacancies, election shall be by ballot.
- not more than 10 appointed co-opted trustees. The Executive Committee may co-opt trustees as needed.

UKLA employs a Director to lead and develop the administrative and business operations of the Association and to be responsible for the management of the Association's activities and strategic objectives, as set by the Trustees.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. 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 accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

United Kingdom Literacy Association

Report of the trustees

For the year ended 31 March 2025

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 28 June 2025 and signed on their behalf by

Debra Myhill

Professor Debra Ann Myhill - Chair

Independent examiner's report

To the trustees of

United Kingdom Literacy Association

I report to the trustees on my examination of the accounts of United Kingdom Literacy Association (the CIO) for the year ended 31 March 2025, which are set out on pages 12 to 26.

Responsibilities and basis of report

As the charity trustees of the CIO 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 the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Godfrey Wilson Limited also provides payroll and bookkeeping services to the CIO. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2024, which I have applied with respect to this engagement.

I have completed my examination. I confirm that no material 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 CIO 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.

William Guy Blake

Date: 30 June 2025

William Guy Blake ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

United Kingdom Literacy Association

Statement of financial activities

For the year ended 31 March 2025

	Note	Restricted £	Unrestricted £	2025 Total £	2024 Total £
Income from:					
Donations	3	336	1,185	1,521	3,357
Charitable activities	4	-	223,191	223,191	229,423
Investments		-	4,905	4,905	3,244
Total income		<u>336</u>	<u>229,281</u>	<u>229,617</u>	<u>236,024</u>
Expenditure on:					
Charitable activities		<u>2,250</u>	<u>237,579</u>	<u>239,829</u>	<u>182,903</u>
Total expenditure	6	<u>2,250</u>	<u>237,579</u>	<u>239,829</u>	<u>182,903</u>
Net movement in funds	7	(1,914)	(8,298)	(10,212)	53,121
Reconciliation of funds:					
Total funds brought forward		<u>3,828</u>	<u>347,603</u>	<u>351,431</u>	<u>298,310</u>
Total funds carried forward		<u><u>1,914</u></u>	<u><u>339,305</u></u>	<u><u>341,219</u></u>	<u><u>351,431</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 18 to the accounts.

United Kingdom Literacy Association

Balance sheet

As at 31 March 2025

	Note	£	2025 £	2024 £
Fixed assets				
Tangible assets	10		898	836
Intangible assets	11		<u>2,118</u>	<u>4,238</u>
			3,016	5,074
Current assets				
Stocks	12	7,230		7,642
Debtors	13	96,438		93,569
Current asset investments	14	100,000		-
Cash at bank and in hand		<u>181,540</u>		<u>290,855</u>
		385,208		392,066
Liabilities				
Creditors: amounts falling due within 1 year	15	<u>47,005</u>		<u>45,709</u>
Net current assets			<u>338,203</u>	<u>346,357</u>
Net assets	17		<u>341,219</u>	<u>351,431</u>
Funds	18			
Restricted funds			1,914	3,828
Unrestricted funds				
General funds			<u>339,305</u>	<u>347,603</u>
Total charity funds			<u>341,219</u>	<u>351,431</u>

Approved by the trustees on 28 June 2025 and signed on their behalf by

Debra Myhill

Professor Debra Ann Myhill - Chair

United Kingdom Literacy Association

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies

a) Basis of preparation and general information

United Kingdom Literacy Association is a charitable incorporated organisation registered in England and Wales. The registered office address is c/o Voluntary Action Leicestershire, 9 Newarke Street, Leicester, LE1 5SN.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

United Kingdom Literacy Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

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

Income from the 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 provision of conferences, events or memberships is deferred until criteria for income recognition are met.

d) 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.

e) Funds accounting

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

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For the year ended 31 March 2025

f) 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.

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. Support and governance costs have been allocated to charitable activities in full as the charity does not carry out any fundraising activities.

h) Grants payable

Grants payable are charged in the year in which the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attached have been fulfilled. Grants offered subject to conditions at the year end are noted as commitment but are not accrued as expenditure.

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Office Equipment	3 years straight line
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j) Intangible fixed assets

Amortisation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The amortisation rate in use are as follows:

Intangible assets	3 years straight line
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k) Current asset investments

Current asset investments consist of cash held on deposit in interest bearing accounts. Such investments are measured at their fair value.

l) Stock

Stock is included at the lower of cost or net realisable value.

m) 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.

United Kingdom Literacy Association

Notes to the financial statements

For the year ended 31 March 2025

n) 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.

o) Creditors

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.

p) Financial instruments

The CIO 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 recognised at amortised cost using the effective interest method.

q) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

r) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation and amortisation as described in notes h and i above.

United Kingdom Literacy Association

Notes to the financial statements

For the year ended 31 March 2025

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2024 Total £
Income from:			
Donations	3,286	71	3,357
Charitable activities	-	229,423	229,423
Investments	-	3,244	3,244
Total income	3,286	232,738	236,024
Expenditure on:			
Charitable activities	500	182,403	182,903
Total expenditure	500	182,403	182,903
Net income and net movement in funds	2,786	50,335	53,121

3. Income from donations

	Restricted £	Unrestricted £	2025 Total £
Donations	336	1,185	1,521
Prior period comparative:			
	Restricted £	Unrestricted £	2024 Total £
Donations	3,286	71	3,357

United Kingdom Literacy Association

Notes to the financial statements

For the year ended 31 March 2025

4. Income from charitable activities

	Restricted £	Unrestricted £	2025 Total £
Conferences	-	66,570	66,570
Awards	-	7,736	7,736
Publications	-	75,988	75,988
Training	-	21,881	21,881
Subscriptions	-	51,016	51,016
Total income from charitable activities	-	223,191	223,191

Prior period comparative:

	Restricted £	Unrestricted £	2024 Total £
Conferences	-	61,762	61,762
Awards	-	15,545	15,545
Publications	-	70,941	70,941
Training	-	27,992	27,992
Subscriptions	-	53,183	53,183
Total income from charitable activities	-	229,423	229,423

5. Government grants

The charity does not receive any government grants.

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Notes to the financial statements

For the year ended 31 March 2025

6. Total expenditure

	Charitable activities £	Support and governance £	2025 Total £
Staff costs (note 8)	15,056	57,233	72,289
Office and website costs	-	42,689	42,689
Bank charges	-	4,601	4,601
IE and accountancy fees	-	10,536	10,536
Consultancy	-	1,705	1,705
Depreciation	-	658	658
Amortisation	-	2,120	2,120
Grants *	10,112	-	10,112
Awards	1,511	-	1,511
Publishing expenses	11,841	-	11,841
Conference expenses	63,285	-	63,285
Quality Mark costs	18,482	-	18,482
Sub-total	120,287	119,542	239,829
Allocation of support and governance costs	119,542	(119,542)	-
Total expenditure	239,829	-	239,829

Total governance costs were £4,327 (2024: £4,078)

* During the current year a grant for £2,250 was paid to an institution, Children's Book Organization, Tanzania. All other grants and awards are paid to individuals in line with the charity's objects.

United Kingdom Literacy Association

Notes to the financial statements

For the year ended 31 March 2025

6. Total expenditure (continued) Prior year comparative

	Charitable activities £	Support and governance £	2024 Total £
Staff costs (note 8)	12,071	56,991	69,062
Office and website costs	-	23,990	23,990
Bank charges	-	5,546	5,546
IE and accountancy fees	-	8,738	8,738
Consultancy	-	1,565	1,565
Depreciation	-	2,025	2,025
Amortisation	-	2,120	2,120
Grants	7,825	-	7,825
Awards	1,164	-	1,164
Publishing expenses	9,172	-	9,172
Conference expenses	51,696	-	51,696
Sub-total	81,928	100,975	182,903
Allocation of support and governance costs	100,975	(100,975)	-
Total expenditure	182,903	-	182,903

United Kingdom Literacy Association

Notes to the financial statements

For the year ended 31 March 2025

7. Net movement in funds

This is stated after charging:

	2025 £	2024 £
Amortisation	2,120	2,120
Depreciation	658	2,025
Trustees' remuneration	250	250
Trustees' reimbursed expenses	2,863	978
Independent examiner's remuneration (excluding VAT):		
▪ Independent examination	1,900	1,800
▪ Bookkeeping and other services	6,880	565

Trustees' reimbursed expenses composed of travel and accommodation expenses for 11 trustees in the year (2024: 14 trustees). Details of trustee remuneration are included in note 18 to the accounts.

8. Staff costs and numbers

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	70,893	67,920
Pension costs	1,396	1,142
	<u>72,289</u>	<u>69,062</u>

No employee earned more than £60,000 during the year or prior year.

The key management personnel of the charity comprise the trustees and the Director. The total employee benefits of the key management personnel were £37,641 (2024: £30,177).

	2025 No.	2024 No.
Average head count	<u>4.50</u>	<u>3.92</u>

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

United Kingdom Literacy Association

Notes to the financial statements

For the year ended 31 March 2025

10. Tangible fixed assets

	Office equipment £
Cost	
At 1 April 2024	6,074
Additions in year	<u>720</u>
At 31 March 2025	<u>6,794</u>
Depreciation	
At 1 April 2024	5,238
Charge for the year	<u>658</u>
At 31 March 2025	<u>5,896</u>
Net book value	
At 31 March 2025	<u><u>898</u></u>
At 31 March 2024	<u><u>836</u></u>

11. Intangible fixed assets

	Software £
Cost	
At 1 April 2024	6,358
Additions in year	<u>-</u>
At 31 March 2025	<u>6,358</u>
Amortisation	
At 1 April 2024	2,120
Charge for the year	<u>2,120</u>
At 31 March 2025	<u>4,240</u>
Net book value	
At 31 March 2025	<u><u>2,118</u></u>
At 31 March 2024	<u><u>4,238</u></u>

United Kingdom Literacy Association

Notes to the financial statements

For the year ended 31 March 2025

12. Stock

	2025	2024
	£	£
Books and publications	<u>7,230</u>	<u>7,642</u>

13. Debtors

	2025	2024
	£	£
Trade debtors	828	6,760
Gift Aid receivable	5,166	15,589
Other debtors	76,465	67,272
Prepayments	<u>13,979</u>	<u>3,948</u>
	<u>96,438</u>	<u>93,569</u>

14. Current asset investments

	2025	2024
	£	£
1 Year Fixed Bond	<u>100,000</u>	<u>-</u>

15. Creditors : amounts due within 1 year

	2025	2024
	£	£
Trade creditors	5,432	3,375
Other taxation and social security	264	2,221
Accruals	3,030	2,719
Deferred income (note 16)	<u>38,279</u>	<u>37,394</u>
	<u>47,005</u>	<u>45,709</u>

United Kingdom Literacy Association

Notes to the financial statements

For the year ended 31 March 2025

16. Deferred income

	2025 £	2024 £
At 1 April 2024	37,394	21,507
Deferred during the year	38,279	37,394
Released during the year	(37,394)	(21,507)
At 31 March 2025	<u>38,279</u>	<u>37,394</u>

Deferred income relates to advance ticket sales, sponsorship income and membership subscriptions.

17. Analysis of net assets between funds

	Restricted funds £	General funds £	Total funds £
Tangible fixed assets	-	898	898
Intangible fixed assets	-	2,118	2,118
Current assets	1,914	383,294	385,208
Current liabilities	-	(47,005)	(47,005)
Net assets at 31 March 2025	<u>1,914</u>	<u>339,305</u>	<u>341,219</u>

	Restricted funds £	General funds £	Total funds £
Prior year comparative			
Tangible fixed assets	-	836	836
Intangible fixed assets	-	4,238	4,238
Current assets	3,828	388,238	392,066
Current liabilities	-	(45,709)	(45,709)
Net assets at 31 March 2024	<u>3,828</u>	<u>347,603</u>	<u>351,431</u>

United Kingdom Literacy Association

Notes to the financial statements

For the year ended 31 March 2025

18. Movements in funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2025 £
Restricted funds					
Project Connect	3,828	336	(2,250)	-	1,914
Total restricted funds	3,828	336	(2,250)	-	1,914
Unrestricted funds					
General funds	347,603	229,281	(237,579)	-	339,305
Total unrestricted funds	347,603	229,281	(237,579)	-	339,305
Total funds	351,431	229,617	(239,829)	-	341,219

Purposes of restricted funds

Project Connect

UKLA's Project Connect supports two literacy charities: the Donkey Library in Ethiopia and the Children's Book Project in Zanzibar. The aim of the project is to help spread an engaged committed and critical literacy in the developing world.

Prior year comparative

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2024 £
Restricted funds					
Project Connect	1,042	3,286	(500)	-	3,828
Total restricted funds	1,042	3,286	(500)	-	3,828
Unrestricted funds					
General funds	297,268	232,738	(182,403)	-	347,603
Total unrestricted funds	297,268	232,738	(182,403)	-	347,603
Total funds	298,310	236,024	(182,903)	-	351,431

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Notes to the financial statements

For the year ended 31 March 2025

19. Related party transactions

J Court, a trustee, provides continuous support to the Book Awards programme. She was paid a £250 honararium payment for work completed on the book awards, as she was in the prior year per note 7.

There were no other related party transactions in the current or prior year.