



## **Trustees Annual Report**

# **Association of Senior Children's and Education Librarians**

**(Working name: ASCEL)**

**1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025**

**Report dated 20th November 2025**

**Charity Number: 1200443**



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## Trustees' Annual Report for Association of Senior Children's and Education Librarians

The Trustees present its report for the financial year from 1<sup>st</sup> April 2024 to the end of 31 March 2025.

Charity name: Association of Senior Children's and Education Librarians  
Also known as: ASCEL

Charity registration number: 1200443

Registered Office: Wolverhampton Central Library  
Snow Hill  
Wolverhampton  
WV1 3AX

### Association of Senior Children's and Education Librarians Board of Trustees

Annabel Gittins	Chair
Anna Simmons	Treasurer
Christine Myhill MBE	Trustee (resigned 22 <sup>nd</sup> April 2025)
Krystal Vittles BEM	Trustee
Nina Simon BEM	Trustee
Sue Ball MBE	Trustee (resigned 3 <sup>rd</sup> December 2024)
Sherilyn Pereira	Trustee
Kirsty Ellis/Blyth	Trustee
Mark Freeman MBE	Trustee
Benedict Shaw	Trustee (resigned 23 <sup>rd</sup> January 2025)
Nicholas Fuller	Trustee
Fabienne Tannoh	Trustee
Thomas Williams	Trustee (appointed 4 <sup>th</sup> September 2025)
Dionne Raymond	Trustee (appointed 4 <sup>th</sup> September 2025)
Clover Anyon	Trustee (appointed 4 <sup>th</sup> September 2025)
Lucy Starbuck Braidley	Trustee (appointed 4 <sup>th</sup> September 2025)

Trustees are delighted to report on the progress made by the charity during 2024-2025.



## **Public benefit, vision, mission and values**

### **Vision**

Our vision is that the imagination and aspirations of all children and young people can soar through exciting, vibrant and dynamic library services which promote inclusion and diversity, where their voices are heard, valued and reflected.

### **Mission**

At ASCEL we inspire all children and young people to reach their full potential by championing excellence, diversity and equality in libraries.

### **Values**

The following values and guiding principles inform our work:

- We listen to and centre the voices of children and young people in the library sector
- We support the growth and development of members and staff at all levels via local and national networks, to ensure sector and organisational resilience
- We develop strong, effective and trusted partnerships and collaborations with others
- We are a kind, listening and empathetic organisation
- We work to ensure we are a diverse and inclusive organisation
- We are knowledgeable and draw on best practice and expertise to deliver high quality support and training
- We ensure that the work we do is always inclusive and has the widest possible benefits to ASCEL members and library services

## **Objectives and Activities**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and in planning its activities. In particular, the trustees consider how activities will contribute to the aims and objectives that have been set.

Our charity's purposes as set in the Constitution are: To advance education and promote literacy in young people and families primarily by assisting in the establishment, maintenance, operation and development of libraries and library services for young people and families in the United Kingdom, improving the overall standard of libraries and library services, and by providing education and development for those involved in librarianship.

ASCEL is a membership organisation representing senior librarians and managers in public libraries and school library services. We have 163 individual members from 142 library services.



We work with the library sector to deliver our strategic outcomes:

- 1. Children and young people feel that libraries are welcoming places where their voices are heard and valued**, particularly the voices of those who do not currently use libraries, children and young people from all ethnic and cultural backgrounds, who identify as LGBTQIA+ and disabled and D/deaf children and young people.
- 2. The offer for children and young people is vibrant, dynamic and joined up** across public and school library services and through the Universal Library Offers and this in turn is integrated with other Arts Council England strategic investments in Children and Young people, especially Music Education Hubs and Local Cultural Education Partnerships
- 3. Staff and volunteers working with children and young people in libraries have access to talent development and career pathways** and the value of specialist skills in this area is recognised and rewarded by employers
- 4. The role of libraries in providing support and learning opportunities for children and young people is recognised and libraries are seen as first-call partners** for organisations delivering activities and interventions to support children and young people.
- 5. ASCEL is a diverse, inclusive and effective organisation** that supports libraries to provide an excellent offer for children and young people through direct engagement with their audiences, high quality training and support and access to national partnerships

## Achievements and Performance

### Youth Engagement Network

Independent evaluation of the seven pilot Youth Engagement Network locations, Luton Libraries, Norfolk Library and Information Service, Kirklees Library and Information Service, Newham Libraries, Slough Libraries, Libraries Unlimited (Devon), and Cornwall Libraries, found that.:

- **90% of young people felt more welcome in the library** because of working directly with their local library service on specific projects.
- **100% of participants felt that their opinions, ideas and feelings were listened to** and heard and 86% enjoyed the experience.
- **76% of participants said that the co-created activities helped to improve their communication skills**, which will support their future development in school, volunteering and work.
- **71% of participants gained new knowledge and skills**, in digital marketing, creative skills, writing, and library-related knowledge. Bringing in external expertise enabled more opportunities to learn enhanced skills.



- **71% of library staff experienced increased confidence** in developing and delivering co-created projects with young people
- **86% of library staff feel better equipped** to articulate the value of co-created work in libraries as a direct result of the programme.
- **Staff gained a deeper insight into the library from the perspective of a neurodiverse young person** and develop confidence in working specifically with neurodivergent and SEND-identifying young people, which is essential for fully accessible library services.

Phase two of the Youth Engagement Network was launched in January 2025, welcoming 13 more library services to the programme. We have adopted a holistic approach, bringing in experts such as Participation People to upskill library teams, and encouraging libraries to develop their local partnerships.

### **Children and Young People's Promise**

Our Children and Young People's Promise sets out the public library services offer to children and young people. The Promise covers children and young people from birth to eighteen and sets out the “library journey” that children should experience as they grow. It also highlights how the Promise links to the national Universal Library Offers in partnership with Libraries Connected. The Children's Promise self-assessment tool enables library services to measure their children's provision against this nationally developed offer.

### **Early Years and Libraries Alliance**

We co-hosted the Early Years and Libraries Alliance with Libraries Connected. Key library and early years partners met quarterly, including a focused in person workshop, facilitated by Katie Pekacar from Independent Mind. The aim of this alliance is to:

- Align the key messaging we will use in regard to libraries and early years - our shared narrative - to help influence national policy
- Create collective offer or offers, with the potential for joint funding bids
- Map existing evidence, identify gaps in evidence and develop opportunities to commission joint impact research

We co-hosted a parliamentary reception with CILIP, Libraries Connected, The Reading Agency and School Library Association. The event was to highlight that *Libraries Change Lives by Creating Opportunities*.

### **Action Research**

We partnered with the Local Government Association on an action research project to train and accredit 12 library workers to develop their skills in working with families in the early years.



## **Skills Audit**

Our second skills audit was completed by 104 members. The results were used to produce a skills report, detailing levels of confidence in a range of skills relating to delivering children's services in libraries. This skills report was used to inform the 2025/2026 training programme for members, focusing on developing skills members identified as having less confidence in.

## **Holiday Activities and Food (HAF) Programme**

A range of resources was created with members and partners and was launched. Resources include:

- Training videos, developed in partnership with Empathy Lab and Duck Productions
- Guide to working Holiday Activities and Food (HAF) providers
- Marketing and advocacy support materials
- Book talk guide and reflective journal
- Extension materials: 'Train the trainer' session plans for HAF providers

All members have had access to these materials and seven library services have requested access to the extended 'train the trainer' session plans.

## **Conference 2024 - From Z to A: Working with Gen Z and Gen A**

The 2024 conference was another successful event according to delegate feedback – 96% rated the event at good or excellent. A total of 36 library services were represented across school library services and public libraries with 72 delegates over the two days. We were joined by representatives of the Arts Council, The Reading Agency, Local Government Association and Libraries Connected and 15 publishers exhibited their recent publications for children and young people.

We completed a conference review in the last months of the financial year and are redesigning our delivery model to ensure maximum reach and take up by our members in the future.

## **Schools Library Service Research**

Supported by Arts Council funding, ASCEL commissioned University of Leeds to conduct research into the provision of School Library Services (SLSs) to understand the service breadth, gaps in provision, different business models, funding arrangements and health of the service across the country. The research took place between January to November 2024.

The resulting report includes quantitative and qualitative evidence from 39 School Library Services (confirming there are 41 in England, with evidence to suggest a further 16 are in operation), and shares key findings and strategic evidence which offers advice for the maintenance and development of a successful School Library Service.

The research found that:

- Of the 39 School Library Services that responded, 24 are part of the library service in their area.



- The ratio of School Library Service staff to number of schools ranges from 1:7 to 1:43.
- Book loans are the most common service, followed by advice and consultation, book awards and artefact loans.
- 100% of respondents agreed that their School Library Services contributed positively to teaching and learning.
- Just 9% said their School Library Service was financially secure in the long-term.

### **Member network and engagement**

We facilitate a range of opportunities for our members to share emerging practice, collaborate and provide much needed peer support. This includes online forums, email sector news updates and quarterly regional meetings.

We introduced 'Member's Meet-Up' monthly sessions for members to share and learn together.

- Inspire – expert speakers provide provocation to create lively member discussions
- Zone-In – members focus on a theme and highlight how we can support them in libraries
- Spark - an 'unconference' format enables members to bring the topics and questions relevant to their work

Our 2025 member survey highlighted what our members value most about ASCEL membership:

- Networking and Support (36%)
- Sector news and updates (22%)
- Professional development opportunities (19%)
- Access to training (15%)
- Toolkits and resources (8%)

### **Youth Hackathons**

Our aim is to include children and young people in our day-to-day decision making. In November 2024 we collaborated with Participation People to develop a new name and strapline that truly reflects our vision. Through a series of hackathons, we brought together young people from diverse ages and backgrounds, fostering a creative and inclusive environment. Together, they generated a variety of innovative names and straplines for us to consider.

Group of told us:

- they want libraries to care about what they think,
- youth voice brings about positive change,
- libraries need to do more to tell young people what's on offer for them.

They also offered advice on how we should develop our website to make it more relevant.





## **New brand and website development**

During 2024-25 the team worked with trustees and with external expertise to develop a new brand name (working name), visual identity and tone of voice. Engagement with members, partners and young people highlighted that acronyms are meaningless, our current working name 'ASCEL' is not generally liked by members and ASCEL is not understood by new stakeholders – it does not create meaning, connection or recognition. A new working name with strapline must establish an immediate recognition to libraries and children and young people. As a new and developing small charity we recognised that strengthening our brand position now, will enable us to build a stronger future for our charitable activities.

## **Governance and Management**

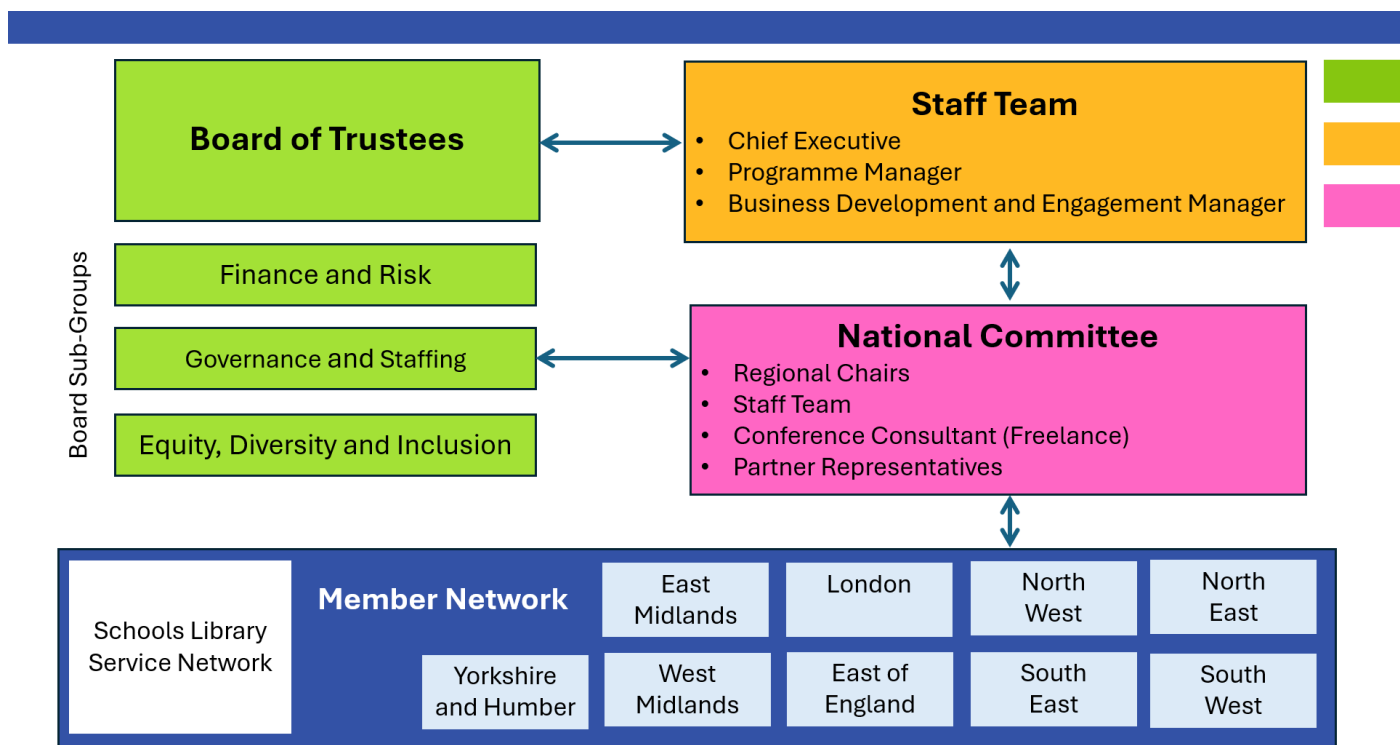
The organisation is a Charitable Incorporated Organisation (CIO), registered as a charity on 21 September 2022, having previously been an Unincorporated Association run by the membership on a voluntary basis.

ASCEL is a Charitable Incorporated Organisation (CIO) with Board of Trustee providing governance of the Charity.

The member led National and Regional Committees provide practitioner and sector knowledge and advocacy and assist the Charity in adapting to regional needs and priorities in the furtherance of its objects as well as a framework for local partnerships and delivery networks.

The charity team lead operational delivery of the organisation's agreed business plan, manage the day-to-day finances and develop new areas of work in line with ASCEL's mission and vision.

The relationship between the Board of Trustees, Team, National Committee and Regional Committees is illustrated in the organogram below.



ASCEL Organogram 2025

## Organisational Development and Business Plan

During 2024- 25 the team included new Chief Executive (joined March 2024), Programme Manager and a new role Business Development and Engagement Manager. The team was further supported by freelance expertise Conference Consultant and Communications professional.

The Business Plan 2023-2026 provided the framework for activity and development during this period. This aligned with the Activity Plan and Investment Principles Plan, which guided the work across four key areas:

- Ambition and Quality
- Dynamism
- Environmental Responsibility
- Relevance and Inclusivity

We are grateful to our external support agencies, who supplied services throughout the year and enable ASCEL to be agile and flexible:

- HR advice and support: Bluestone HR
- Payroll and Accountancy: Beyond Profit
- Legal advice: Birketts
- IT support: Computers



## **Volunteers**

ASCEL is supported by volunteers from across our membership, including Trustees and regional chairs who form our National Committee. They provide vital contributions, supporting our governance, financial and strategic oversight, professional and practitioner insights as well as creating a kind, generous and empathetic culture to build our new charity.

## **Trustee appointment, induction and training**

During this period the Board was made up of 12 Trustees. Two Trustees stepped down during this period.

Every trustee is appointed for a term of three years by ordinary resolution at a duly convened annual general meeting of the members of the CIO or by resolution of the charity trustees.

All new Trustees would be provided with an induction to ASCEL, which includes the constitution, the business plan, annual budget and a copy of the latest financial statements. Trustees receive details of their obligations under charity law including The Essential Trustee. Following their appointment, new Trustees are offered trustees' induction. There were no new Trustees during this period.

The Chair of the Board is a member of ASCEL. We are a member of the Association of Chairs as a source of advice and development for our Chair.

Three trustees and the Chief Executive attended the *Cultural Governance Alliance Governance Now* conference – Imagine it Different.

## **Risk Management**

Trustees monitor and mitigate risk using a thorough risk register, which is scrutinised by the Finance and Risk sub-group and reviewed at every board meeting. The risk register sets out risks, their likelihood and impact, alongside mitigations and an owner for each identified risk.

Systems, procedures and policies have been developed during this period as the organisation develops.

The major risks for ASCEL include the charity's dependency on income sources – Arts Council's as our main funder and the potential impact of the local government financial crisis impacting on membership engagement levels and ability to pay for membership fees.

We are addressing these risks by regular engagement and feedback loop with our current funder, and active listening and co-design with our membership to ensure the relevance of our offer.

We are also building our organisational resilience by developing and delivering a strategic roadmap and seeking to diversify our income.



## Financial Review

The accounts presented cover the period from 1<sup>st</sup> April 2024 to 31 March 2025.

Accounts and operational financial monitoring are carried out monthly by the charity team, followed by an update call with the Treasurer. The Finance and Risk sub-group and the Board scrutinise and approve the accounts quarterly.

Beyond Profit were ASCEL's accountant during 2024-25, with financial systems set up and support given, for bookkeeping, bank reconciliation, payroll, quarterly management accounts and preparation of annual accounts. From February 2024, Beyond Profit were set up to access ASCEL's bank accounts and make payments following authorisation from the Chief Executive.

On 3rd March 2025 we received notification from Beyond Profit that they would no longer be able to provide ongoing support to ASCEL beyond 3rd April 2025. Following market testing and scrutiny a new bookkeeping, accountancy and payroll provider, CASS Online, were appointed to provide financial services.

The board set a budget for 2024/25 in line with its Business Plan and Arts Council England core funding. Progress against that budget and bank balances were monitored by the Chief Executive and Treasurer and reported to the board at all meetings to monitor going concerns, cash flow and variances.

The financial statements have been prepared by Beyond Profit Ltd, in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 (SORP FRS102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice that is SORP FRS102.

## Financial position on 1<sup>st</sup> April 2025

At the end of the financial year assets stood at £136,684 (£113,037, 2024), which includes £128,514 (£94,422, 2024) cash in the bank and £1,494 (£2,690, 2024) of office equipment.

ASCEL has appointed Jo Roberts, ACMA, ATT, Director of Willow Accountancy to independently examine the accounts and other pertinent information.

## Reserves policy and position

A reserves policy was adopted in February 2023 and sets out that reserves are needed to ensure the continued operation of ASCEL, specifically to protect its day-to-day operations and to safeguard the charity in periods of uncertainty. The reserves policy was reviewed during this period and approved by Board on 22<sup>nd</sup> May 2025.



It is the intention of ASCEL to maintain an unrestricted reserve of three months of essential running costs, plus redundancy costs.

From April 2025, the reserves target increased to £45,319 (£30,000, 2024). This target represents three months' liabilities on operating costs and staff salaries as well as an amount to cover redundancies in line with the charity's redundancy policy.

The revised Reserves Policy also outlines what action the Board will consider where the level of reserves exceeds the target. This may include setting a deficit budget, investing in programmes, activities and staffing in line with the charity's objectives or designating reserves to fund planned future activities.

The Board approved a business case to invest in a new website during 2024-25. The site will be live in 2025.

The total free reserves as of 31st March 2025 were £105,971 (£89,198, 2024), representing 5.28 months of expenditure.

### **Principal sources of funds**

ASCEL is supported with core funding by Arts Council England to act as an Investment Principles Support Organisation. We have secured £200,000 per annum, payable in quarterly amounts of £50,000, between April 2024 and March 2025.

In total against expenditure of £29,179 (£28,114, 2024), the ASCEL conference held in November 2024, brought income of £34,100 (£31,326, 2024) comprising £28,625 (£28,476, 2024) in delegate fees and £5,475 (£2,850, 2024) from publishers exhibiting.

Membership fees totalled £19,560 (£18,400, 2024). Annual membership fees were not increased during this period.

### **Going concern**

The trustees have considered going concern and are confident that the charity has adequate resources to continue in operational existence for the foreseeable future. We have secured Arts Council England funding for our core activities up until March 2026. We are eligible for an extension, which will provide core funding up to 31 March 2028.

It is our intention to bid for Arts Council core for a further three-year period covering core costs from April 2028.

In addition, we are strengthening our position by seeking to diversify our funding beyond this core grant. Clear targets were set in ASCEL's 2024/25 budgets to increase income further and a strategic funding roadmap is being developed. A Foyle Foundation funding bid was developed during 2024/25 was successful and will be delivered in 2025/26.



Declarations

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s)	<div>Signed by:  D56BDE3D34A4471...</div>	<div>Signed by:  11F1103132AA44F...</div>
	Full name(s) Annabel Gittins	Anna Simmons
Position	Chair	Treasurer
Date	11/25/2025	11/25/2025



## **INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF THE ASSOCIATION OF SENIOR CHILDREN'S AND EDUCATION LIBRARIANS**

### **FOR THE YEAR ENDED 31 MARCH 2025**

I report to the trustees on my examination of the accounts of the Association of Senior Children's and Education Librarians for the year ended 31 March 2025 which are set out on pages 17 - 29.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the Trust'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**

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

1. accounting records were not kept in accordance with section 130 of the Act; or
2. the accounts do not accord with the accounting 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.



Signed by:

*Jo Roberts*

5604A99E22F045C...

**Mrs Jo Roberts, ACMA, ATT**

Willow Accountancy Limited,

Tortworth Lodge

Tortworth

Wotton Under Edge

GL12 8HG

Date: 11/25/2025





## Statement of Financial Activities for the year ended 31 March 2025

### STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2025

	Note	Unrestricted 2025 £	Restricted 2025 £	TOTAL 2025 £	Unrestricted 2024 £	Restricted 2024 £	TOTAL 2024 £
<b>INCOME FROM:</b>							
Donations and legacies	2	-	-	-	-	1,095	1,095
Charitable activities	3	248,281	1,500	249,781	246,876	13,500	260,376
Other Trading activities	4	5,475	-	5,475	2,850	-	2,850
Investments	5	552	-	552	190	-	190
<b>TOTAL INCOME</b>		<b>254,308</b>	<b>1,500</b>	<b>255,808</b>	<b>249,916</b>	<b>14,595</b>	<b>264,511</b>
<b>EXPENDITURE ON:</b>							
Charitable activities	6	237,535	15,000	252,535	189,445	-	189,445
<b>TOTAL EXPENDITURE</b>		<b>237,535</b>	<b>15,000</b>	<b>252,535</b>	<b>189,445</b>	<b>-</b>	<b>189,445</b>
<b>NET (EXPENDITURE)/INCOME</b>		<b>16,773</b>	<b>(13,500)</b>	<b>3,273</b>	<b>60,471</b>	<b>14,595</b>	<b>75,066</b>
Transfer between funds		-	-	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>16,773</b>	<b>(13,500)</b>	<b>3,273</b>	<b>60,471</b>	<b>14,595</b>	<b>75,066</b>
Fund balances brought forward		89,198	14,595	103,793	28,727	-	28,727
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>105,971</b>	<b>1,095</b>	<b>107,066</b>	<b>89,198</b>	<b>14,595</b>	<b>103,793</b>

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

All income and expenditure derive from continuing activities.



## Balance Sheet as at 31 March 2025

### BALANCE SHEET

at 31 March 2025

	Notes	2025		2024	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	10		1,494		2,690
<b>CURRENT ASSETS</b>					
Debtors	11	6,676		15,925	
Cash at bank and in hand	12	128,514		94,422	
		<u>135,190</u>		<u>110,347</u>	
<b>CREDITORS : amounts falling due within one year</b>	13	<u>(29,618)</u>		<u>(9,244)</u>	
<b>NET CURRENT ASSETS</b>			105,572		101,103
<b>NET ASSETS</b>			<u>107,066</u>		<u>103,793</u>
<b>FUNDS</b>					
Unrestricted	14	105,971		89,198	
Restricted	14	1,095		14,595	
<b>TOTAL FUNDS</b>			<u>107,066</u>		<u>103,793</u>

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

Annabel Gittins

Chair

Anna Simmons

Treasurer



## Notes to the financial statements

### 1. ACCOUNTING POLICIES

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

#### a. Basis of Preparing Financial Statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 (SORP FRS102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice that is SORP FRS102.

The Association of Senior Children's and Education Librarians 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.

The accounts for the previous period were prepared on a receipts and payments basis. These have not been restated.

#### b. Preparation of the accounts on a going concern basis

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

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

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

#### c. Income recognition

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

#### d. 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. 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.

**f. Expenditure**

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. All expenditure is inclusive of VAT.

**g. Tangible fixed assets**

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Office equipment	33%	on a straight-line basis
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**h. 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.

**i. 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.

**j. 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.

**k. 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.

**l. Pensions**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 9. There were no outstanding contributions at the year end.

**m. Corporation tax**

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



## 2. DONATIONS AND LEGACIES

	Unrestricted 2025 £	Restricted 2025 £	TOTAL 2025 £	Unrestricted 2024 £	Restricted 2024 £	TOTAL 2024 £
Donations	-	-	-	-	1,095	1,095
	-	-	-	-	1,095	1,095

## 3. CHARITABLE ACTIVITIES

	Unrestricted 2025 £	Restricted 2025 £	TOTAL 2025 £
<b>Grants</b>			
Arts Council	200,000	1,500	<b>201,500</b>
<b>Total Grants</b>	200,000	1,500	201,500
<b>Other Charitable Activities</b>			
Conference	28,625	-	<b>28,625</b>
Membership	19,560	-	<b>19,560</b>
Other (reimbursement of expenses)	96	-	<b>96</b>
<b>Total Other Charitable Activities</b>	48,281	-	48,281
	<b>248,281</b>	<b>1,500</b>	<b>249,781</b>

### *Previous reporting period*

	Unrestricted 2024 £	Restricted 2024 £	TOTAL 2024 £
<b>Grants</b>			
Arts Council	200,000	13,500	<b>213,500</b>
<b>Total Grants</b>	200,000	13,500	213,500
<b>Other Charitable Activities</b>			
Conference	28,476	-	<b>28,476</b>
Membership	18,400	-	<b>18,400</b>
<b>Total Other Charitable Activities</b>	46,876	-	46,876
	<b>246,876</b>	<b>13,500</b>	<b>260,376</b>



#### 4. OTHER TRADING ACTIVITIES

	Unrestricted 2025 £	Restricted 2025 £	TOTAL 2025 £	Unrestricted 2024 £	Restricted 2024 £	TOTAL 2024 £
Conference Sponsorship	5,475	-	5,475	2,850	-	2,850
	<u>5,475</u>	<u>-</u>	<u>5,475</u>	<u>2,850</u>	<u>-</u>	<u>2,850</u>

#### 5. INCOME FROM INVESTMENTS

	Unrestricted 2025 £	Restricted 2025 £	TOTAL 2025 £	Unrestricted 2024 £	Restricted 2024 £	TOTAL 2024 £
Bank interest receivable	552	-	552	190	-	190
	<u>552</u>	<u>-</u>	<u>552</u>	<u>190</u>	<u>-</u>	<u>190</u>



## 6. CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total 2025
	£	£	£
Bank Charges	4	-	4
Conference Costs	29,179	-	29,179
Consultancy Fees	11,369	-	11,369
Depreciation	1,196	-	1,196
Equipment	-	-	0
IT Subscriptions	5,118	-	5,118
Marketing	3,090	-	3,090
Other Expenditure	15,394	-	15,394
Premises Costs	3,000	-	3,000
Programme Costs	26,771	15,000	41,771
Staffing Costs	114,824	-	114,824
Training delivery	2,420	-	2,420
Travel Costs	11,195	-	11,195
	223,560	15,000	238,560
Governance costs (note 7)	13,975	-	13,975
<b>TOTAL EXPENDITURE</b>	<b>237,535</b>	<b>15,000</b>	<b>252,535</b>

### *Previous reporting period*

	Unrestricted	Restricted	Total 2024
	£	£	£
Bank Charges	90	-	90
Conference Costs	28,114	-	28,114
Consultancy Fees	57,300	-	57,300
Depreciation	898	-	898
Equipment	1,299	-	1,299
IT Subscriptions	4,426	-	4,426
Professional Fees	1,887	-	1,887
Marketing	870	-	870
Other Expenditure	1,343	-	1,343
Premises Costs	4,307	-	4,307
Programme Costs	10,350	-	10,350
Staffing Costs	58,163	-	58,163
Training delivery	288	-	288
Travel Costs	5,793	-	5,793
	175,128	-	175,128
Governance costs	14,317	-	14,317
<b>TOTAL EXPENDITURE</b>	<b>189,445</b>	<b>-</b>	<b>189,445</b>



## 7. ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

	Basis of apportionment	Governance £	Total 2025 £
Accountancy services: Day to Day including accounts preparation	Governance	7,384	7,384
Accountancy services: Independent Examination	Governance	660	660
Other governance costs	Governance	4,307	4,307
Legal and professional	Governance	1,624	1,624
		<u>13,975</u>	<u>13,975</u>

### *Previous reporting period*

	Basis of apportionment	Governance £	Total 2024 £
Accountancy services: Day to Day including accounts preparation	Governance	5,932	5,932
Accountancy services: Independent Examination	Governance	1,206	1,206
Legal and professional	Governance	7,178	7,178
		<u>14,316</u>	<u>14,316</u>

## 8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging

	2025 £	2024 £
Independent examiners fee	<u>660</u>	<u>570</u>





## 9. STAFF COSTS AND KEY MANAGEMENT PERSONNEL

	2025 £	2024 £
Wages and salaries	104,625	52,593
Social security costs	5,819	561
Employer's pension costs	4,534	1,063
Staff training and other staff costs	(154)	3,946
	<u>114,824</u>	<u>58,163</u>

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

The average number of staff employed during the period was 3 (2024: 1.25)

The key management personnel of the charity comprise the Trustees and the Chief Executive.

The total employee benefits of the key management personnel of the charity were £56,995 (2024: £36,381 from April to October 2023).

The charity operates a defined contribution pension scheme. All employer contributions have been recognised in the year.



## 10. TANGIBLE FIXED ASSETS

	Office Equipment £	Total £
Cost :		
At 1 April 2024	3,588	3,588
Additions	-	-
Disposals	-	-
At 31 March 2025	<u>3,588</u>	<u>3,588</u>
Depreciation :		
At 1 April 2024	898	898
Charge for the year	1,196	1,196
Disposals	-	-
At 31 March 2025	<u>2,094</u>	<u>2,094</u>
<b>NBV at 31 March 2025</b>	<b><u>1,494</u></b>	<b><u>1,494</u></b>
NBV at 31 March 2024	<u>2,690</u>	<u>2,690</u>

Net book value at 31 March 2025 represents fixed assets used for charitable purposes.

## 11. DEBTORS

	2025 £	2024 £
Trade debtors	4,870	10,636
Prepayments & accrued income	1,806	5,289
	<u>6,676</u>	<u>15,925</u>



## 12. CASH AT BANK AND IN HAND

	2025 £	2024 £
Cash at bank and in hand	128,514	94,422
	<u>128,514</u>	<u>94,422</u>

## 13. CREDITORS : Amounts falling due within one year

	2025 £	2024 £
Trade creditors	(384)	1,912
Social security and other taxes	2,645	2,006
Other creditors	653	136
Accruals	15,064	5,190
Deferred income	11,640	-
	<u>29,618</u>	<u>9,244</u>

### *Deferred income*

Balance at 1 April 2024	-
Movement in the year	11,640
Balance at 31 March 2025	11,640



#### 14. MOVEMENT IN FUNDS

	Balance at 1 Apr 24 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 Mar 2025 £
<b>Restricted Funds</b>					
Arts Council (Schools Library Service)	13,500	1,500	(15,000)	-	-
Yorkshire & Humberside Libraries	1,095	-	-	-	1,095
	14,595	1,500	(15,000)	-	1,095
<b>Unrestricted Funds</b>	89,198	254,308	(237,535)	-	105,971
<b>Total Funds</b>	<b>103,793</b>	<b>255,808</b>	<b>(252,535)</b>	<b>-</b>	<b>107,066</b>

#### ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	1,494	-	1,494
Net current assets/(liabilities)	104,477	1,095	105,572
	105,971	1,095	107,066

#### Previous reporting period

	Balance at 1 Apr 23 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 Mar 2024 £
<b>Restricted Funds</b>					
Arts Council (Schools Library Service)	-	13,500	-	-	13,500
Yorkshire & Humberside Libraries	-	1,095	-	-	1,095
	-	14,595	-	-	14,595
<b>Unrestricted Funds</b>	28,727	249,916	(189,445)	-	89,198
<b>Total Funds</b>	<b>28,727</b>	<b>264,511</b>	<b>(189,445)</b>	<b>-</b>	<b>103,793</b>

#### ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	2,690	-	2,690
Net current assets/(liabilities)	86,508	14,595	101,103



14. MOVEMENT IN FUNDS (CONTINUED)

*Description of restricted funds*

Arts Council (Schools Library Research)	To research to map School's Library Services (SLS) across England and provide a report presenting a strategic evidence and knowledge base for supporting local authorities or services commissioned by local authorities to maintain and develop SLSs
Yorkshire & Humberside Libraries	Funds received from the Yorkshire and Humber region to be spent inline with the regional committee wishes.

15. TRUSTEES' REMUNERATION AND EXPENSES, AND RELATED PARTY TRANSACTIONS

Neither the Trustees nor any persons connected with them received any remuneration during the year (2024: Nil).

Six trustees received expenses totalling £1,803 for reimbursement of travel expenses (2024: £2,497, five trustees).

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).

The trustees have indemnity cover.