

The English & Media Centre

(A Charity Company Limited by Guarantee, company number 2466244)

Audited Financial Statements and Trustees' Report for the year ended 31 March 2025

The English & Media Centre

(A Charity Company Limited by Guarantee, company number 2466244)

Index to the Financial Statements for the year ended 31 March 2025

	Page
Index to the Financial Statements	2
Charity Information	3
Trustees' Report	4 - 6
Statement of Trustees' Responsibilities	7
Independent Auditors' Report	8 - 10
Statement of Financial Activities	11
Statement of Financial Position	12
Statement of Cash Flows	13
Accounting Policies	14 - 15
Notes to the Accounts	16 - 21

The English & Media Centre

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Charity Information

for the year ended 31 March 2025

Status:	The English & Media Centre is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. The directors of the charity are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees.		
Charity name:	The English & Media Centre		
Company registration number:	2466244 England & Wales		
Charity registration number:	803031		
Registered office:	44 Webber Street London SE1 8QW		
Operations address:	44 Webber Street London SE1 8QW		
Trustees who held office during the year:	V. Gupta R. Long M. Marshall K. Miah M. Shah L. Worsley S. Johnson L. Socrates M. Lord	- Resigned 24 July 2024 - Resigned 8 September 2024 - Appointed 4 November 2024	
Chairperson:	L. Worsley		
Secretary:	A. McCallum		
Executive Director:	A. McCallum		
Senior Statutory Auditor:	Anthony Armstrong FCA Armstrong & Co <i>Chartered Accountants & Statutory Auditor</i> 4a Printing House Yard Hackney Road London E2 7PR		
Bankers:	National Westminster Bank Plc 166 Camden High Street London NW1 0NS CCLA Investment Management Ltd COIF Charity Funds Senator House 85 Queen Victoria Street London EC4V 4ET		

The English & Media Centre

(A Charity Company Limited by Guarantee, company number 2466244)

Trustees' Report, incorporating the Director's Report for the year ended 31 March 2025

The Trustees of the The English & Media Centre present their report together with the financial statements for the year ended 31 March 2025.

Principal activity

The principal activities of the charity in the year under review were those of the provision of in-service training in language, literature, and media to Secondary English teachers and the publication of classroom teaching materials.

Trustees

The Trustees of the charity who held office during the year are disclosed on page 3.

Structure, governance and management

Governing document

The English & Media Centre is a company limited by guarantee, incorporated on 2 February 1990. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1 each.

Risk mitigation

The board has examined the principal areas of the charity's operations and considered the major risks which may arise in each of these areas. In the opinion of the trustees the charity has established resources and review systems which, under normal conditions, should allow the risks identified by them to be mitigated to an acceptable level in its day to day operations.

The scope and nature of the work of the English & Media Centre

The English and Media Centre is an independent development centre supporting and serving secondary English and Media teachers and the wider English teaching community, through professional development courses, consultancy and classroom resources.

We aim to develop and disseminate best practice and innovative approaches to language, literature and media, in all their forms, including new literacies and technologies. We support teachers in helping their students to become confident, articulate, critical and creative readers and writers. Our work draws on our close connections with teachers, making them colleagues, not just customers.

Our approach combines creativity with rigour and we value our reputation for expertise and quality. We aim both to answer the practical needs of teachers and offer expert, informed advice.

As a not-for-profit voluntary sector organisation we are unique in being able to bring together publishing, CPD, projects and consultancy and to stand up for the very best in English and Media teaching.

The profile of the Centre in the school system

We continue to have a high profile among secondary English and Media teachers in the UK, with an increasing presence in debates and consultations at tertiary level. Our professional development courses are attended by over 2,000 teachers a year, while our publications reach English and Media departments in over 4,000 schools and FE colleges. Additionally, we act as consultants for department and school-focused work. We also run the subject-specialism part of a Media PGCE course for Goldsmiths College, London University.

Teachers and students in the post-16 sector are supported by our magazines, websites and conferences. We continue to offer a lead in this area, which receives less funding and direct intervention from LA and DFE agencies than other secondary age groups.

Given the multiple readerships for each of our publications, it is reasonable to estimate that EMC publications are read and used by several hundred thousand students each year.

EMC acts as a hub for other organisations working in the field of English and Media Studies, and in related fields with links to literacy, language learning, literature, media and the arts. We continue to be invited to contribute to national discussions by various subject associations, exam boards, publishers, arts agencies and HE institutions.

Trustees' Report, incorporating the Director's Report for the year ended 31 March 2025

Review for the year

Overview

2024/25 was a landmark year for the English and Media Centre, marking the 50th anniversary of its founding (as the English Centre) in 1975. To mark the occasion we held an anniversary celebration, which fell into the 2025/26 financial year and was attended by over 100 people with significant links to the centre.

In many ways the year was very successful. Attendance at teacher courses and student conferences continued to be at historically high levels, our publications were used widely across thousands of schools, our free downloads continued to be popular with teachers and our Media PGCE course recruited more successfully than in the previous year. EMC thus continued to fulfil its mission to support English and Media teachers and their students by placing curiosity and pleasure at the heart of learning.

Against this background, we returned a significant deficit for the third year running. While costs have been reduced through relocating offices, reducing consultancy and support staff and streamlining web and accounting services, we saw further large reductions in income from publishing and were committed to increases in pay and national insurance contributions, in line with teacher pay awards. In addition, for the first 7 months of the accounting period, we were still paying the salaries of our Research and Projects team. Reserves remain healthy, but have reduced by nearly a half in three years.

Changes to our accounting methods mean that this year's deficit appears higher than it would have done in previous years by about £50,000. In previous years, a proportion of magazine sales was not counted as a deferral. Given two of the eight annual magazines are published after the close of the financial year, it was decided to count this as deferral. This was part of a wider process of shifting to a new accounting system (using Xero and an integrated website) which began in 2023. The new system means that the charity is now VAT registered and able to claim back VAT to the tune of approximately £20,000 per year. This adjustment in accounting for deferrals has no impact on cash levels and will have little impact on subsequent accounts.

Publishing

This was another quiet year for publishing. With the National Curriculum now in its 10th year and reform of KS3 curricula largely complete, there is little appetite for buying new books. We were sustained by bulk sales of anthologies and GCSE full-text study editions, though it was disappointing to see these drop below levels seen in previous years, perhaps indicative of schools cutting costs, instead buying cheaper editions of a lower quality or photocopying out of copyright texts.

We had one landmark publication. *Beyond the Secret Garden: Racially Minoritised People in British Children's Books*, by Darren Chetty and Karen Sands O'Connor, published in January, is a collection of writing by the co-authors. This is the first book of its type written by non-EMC staff that we have published in many years and garnered lots of publicity, including a recommendation in The Guardian. A successful launch event was held in March at Webber Street.

We also continued to publish download publications, adding to our 'Teaching a Novel' series with resource packs for *Medusa*, by Jessie Burton and *A Monster Calls*, by Patrick Ness. We also published free accompanying resources for all of the Carnegie Medal Writing Award shortlisted books and two free resources, funded by the Cheltenham Literature Festival RTRP programme, to accompany *Who Owns the Clouds* and *The Roles We Play*.

Magazines are now accounted for in the publishing section of the annual accounts. While sales are still strong for *emagazine* and have stabilised for *MediaMagazine*, both were down by almost 10% from the previous year, perhaps reflecting the lack of money schools have to spend, but also likely to have been affected by falling roles and a general sense of stasis in the curriculum.

Courses

We continued to recruit high numbers for our courses, both online and in-person. Over the course of the year approximately 2,500 teachers attended EMC CPD events of one kind or another. We successfully launched one innovation, a webinar package, which allows anyone in a purchasing department to watch all of the webinars in a given term, either live or on-demand. Autumn 2024 and Spring 2025 saw approximately 100 schools each term sign up. We are planning to extend the package so that schools can purchase yearly access from September 2025.

Conferences

2024/25 was another good year for conferences. Our two *emagazine* conferences at Friends House, Euston (A Level English Language and A Level Poems of the Decade for Edexcel) both sold out, each hosting approximately 800 students. The *MediaMagazine* conference at NFT1 Southbank also sold out, hosting about 400 students. We also held a successful conference in Kings School, Macclesfield, for about 350 students. Accounting this year includes teacher conferences in this column. Combined course and conference income for this financial year was almost identical to the previous one.

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Trustees' Report, incorporating the Director's Report for the year ended 31 March 2025

Media PGCE

After only managing to recruit six students for 2023/24, this year we recruited ten. It continues to be a struggle to recruit to the target of 15, in part because there is no bursary on offer for Media Studies teachers.

Associate Teacher Programme

Perhaps the most significant new innovation this year, was the introduction of an Associate Teacher programme. Ten teachers were recruited to offer advice and work alongside EMC on various aspects of English teaching. After a joint training day at EMC, Associates met online each half term to offer advice to the EMC team about what is happening in classrooms. Several of the teachers also contributed to EMC CPD, both online and in-person, as well as facilitating visits to several of the schools for classroom observations. The programme has increased direct EMC contact with schools significantly and is being continued in 2025/26 in slightly different form – with five teachers recruited and three schools taking on the status of EMC Associate Schools.

Partnerships and outreach

We continued to collaborate with a range of organisations including NATE, MEA, CLPE, The Poetry Society, First Story, Teach First, OCR, University English, Common English Forum, the University of Essex, the University of Nottingham, the University of East Anglia and various university PGCE departments. Of particular significance were:

- Claire Pollard giving evidence to the House of Lords Committee for Media Literacy
- Barbara Bleiman advising the Commission on the Future of Oracy Education in England
- EMC being mentioned several times in OCR 's Striking the Balance: A Review of 11-16 curriculum and assessment in England
- EMC submitted its recommendations to the ongoing Curriculum and Assessment Review for England.

Building

Our landlords, CLPE, were subsumed within the National Literacy Trust (NLT), so making NLT our new landlords. They are not due to occupy the building in any significant way for two more years and we have been given assurances that EMC's tenancy is secure in any future plans. The rent is up for review at the end of 2025/26 and is likely to increase by the rate of inflation over the three years of the rental agreement.

Financial Review

The results of the period and financial position of the charity are shown in the annexed financial statements.

The Statement of Financial Activities shows a decrease in funds for the year of £321,710 and reserves of £1,066,665.

Tangible fixed assets for use by the charity

Fixed assets are set out in Note 8 to the accounts.

Independent Auditors

The statutory auditor, A D Armstrong FCA of Armstrong & Co, has indicated his willingness to be proposed for re-appointment in accordance with Section 485 of the Companies Act 2006.

Although not required, the trustees have determined that the charitable company be audited under the Companies Act 2006 for the year ended 31st March 2025 and for future years. The charity is not required to be audited under charities legislation for the year ended 31st March 2025.

Where permissible, this report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The trustees acknowledge and confirm their responsibilities for preparing the financial statements and providing appropriate information to the auditors as detailed in the Statement of Trustees' Responsibilities set out on page 7.

These financial statements were approved by the Trustees on 22 September 2025 and signed on their behalf by:

Laura Worsley

L. Worsley
Trustee

Statement of Trustees' Responsibilities for the year ended 31 March 2025

Statement of trustees' responsibilities

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

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

- a) Select suitable accounting policies and apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) Follow applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the accounts;
- e) Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

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

Statement as to disclosure of information to auditors

So far as the trustees are aware, there is no relevant audit information of which the charitable company's auditor is unaware, and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Independent Auditors' Report to the Members of The English & Media Centre

We have audited the financial statements of The English & Media Centre for the year ended 31 March 2025 which comprise the Statement of Financial Activities, Statement of Financial Position, Statement of Cash Flows and the Notes to the Accounts to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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).

Opinion

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Independent Auditors' Report to the Members of The English & Media Centre

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out on page 8, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We identified the legal and regulatory frameworks that are applicable to the entity and determined that the most significant are those that relate to the specific business environment in which they operate, the reporting requirements they are obliged to adhere to and other legal and regulatory requirements applicable to operating entities in general.

These include the Companies Act 2006, the Charities Act 2011, FRS 102, the Charities SORP and GDPR legislation. The charitable company operates locally and is not significantly impacted by international law or regulations.

Taxation law and regulations applicable to charities also apply to the charitable company but it is not involved in any complex matters that increase the risk of non-compliance.

Each area of audit review includes in the audit documentation reference to potential non-compliance and awareness of potential non-compliance is embedded in our audit procedures.

- We assessed the risks of material misstatement in respect of fraud by enquiry of management, review of the charity's operations and direct review of significant and material transactions, including all non-standard or irregular journal adjustments. Our understanding of the organisation enables us to understand and identify transactions or areas that appear to present a risk of fraud. None were detected.

Our pre-audit questionnaire specifically makes enquires about fraud and this is supported by audit documentation. We also review Board minutes to identify any matters of concern or risk. None was identified.

- The audit was conducted by a very experienced auditor who has a good knowledge of the client and no other assistance or support was required.
- The charity is small, its activities are regular and consistent and are not complex and no special audit considerations apply, nor is external specialist assistance required.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

The English & Media Centre

(A Charity Company Limited by Guarantee, company number 2466244)

Independent Auditors' Report to the Members of The English & Media Centre

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Anthony Armstrong

Anthony Armstrong FCA (Senior Statutory Auditor)

For and on behalf of Armstrong & Co

Chartered Accountants & Statutory Auditor

22 September 2025

4a Printing House Yard

Hackney Road

London E2 7PR

The English & Media Centre

(A Charity Company Limited by Guarantee, company number 2466244)

Statement of Financial Activities

incorporating the income and expenditure account
for the year ended 31 March 2025

		2025			2024
		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
Notes	£	£	£	£	£
Income from:					
Charitable activities	3	666,947	-	-	666,947
Other trading activities	4	7,130	-	-	7,130
Investments	5	31,678	-	-	31,678
Total income		705,755	-	-	705,755
Expenditure on:					
Charitable activities	6	993,752	-	-	993,752
Total expenditure		993,752	-	-	993,752
Total income less total expenditure		(287,997)	-	-	(287,997)
Net gains/(losses) on investments	9	(33,713)	-	-	(33,713)
Net income/(expenditure) for the year		(321,710)	-	-	(321,710)
Transfers between funds		-	-	-	-
Net movement in funds		(321,710)	-	-	(321,710)
Reconciliation of funds:					
Total funds brought forward	13	1,388,375	-	-	1,388,375
Total funds carried forward	13	1,066,665	-	-	1,066,665

There are no gains and losses other than those noted above and therefore no separate statement of total recognised gains and losses has been prepared.

The accompanying accounting policies and notes form an integral part of these financial statements.

The English & Media Centre

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Statement of Financial Position as at 31 March 2025

		31 March 2025		31 March 2024	
	Notes	£	£	£	£
Fixed assets:					
Tangible assets	8		13,648		19,856
Investments	9		776,522		1,060,235
Total fixed assets			<u>790,170</u>		<u>1,080,091</u>
Current assets:					
Stocks	10	92,778		102,365	
Debtors	11	34,250		63,378	
Cash at bank and In hand	12	<u>279,546</u>		<u>288,337</u>	
Total current assets		<u>406,574</u>		<u>454,080</u>	
Creditors: amounts falling due within one year	12	<u>130,079</u>		<u>145,796</u>	
Net current assets			276,495		308,284
Total net assets			<u>1,066,665</u>		<u>1,388,375</u>
The funds of the charity:					
Unrestricted funds	13		1,066,665		1,388,375
Total charity funds	13		<u>1,066,665</u>		<u>1,388,375</u>

These financial statements were approved by the Trustees on 22 September 2025 and signed on their behalf by:

Laura Worsley

L. Worsley
Trustee

The notes on pages 14 to 21 form part of these accounts.

The English & Media Centre

(A Charity Company Limited by Guarantee, company number 2466244)

Statement of Cash Flows for the year ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities:			
Net cash used in operating activities	1	(290,469)	(211,041)
Cash flows from investing activities:			
Dividends, interest and rents from investments		31,678	38,976
Purchase of property, plant and equipment		-	(23,533)
Proceeds from sale of investments		250,000	-
Net cash provided by investing activities		281,678	15,443
Change in cash and cash equivalents in the reporting period		(8,791)	(195,598)
Cash and cash equivalents at the beginning of the reporting period	2	288,337	483,935
Cash and cash equivalents at the end of the reporting period	2	279,546	288,337

Notes to Cash Flow Statement

	2025 £	2024 £
1 Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(321,710)	(159,513)
Adjustments for:		
Depreciation charges	6,208	7,551
(Gains)/losses on revaluation of investments	33,713	(88,237)
Dividends, interest and rents from investments	(31,678)	(38,976)
(Increase)/decrease in stocks and work in progress	9,587	5,749
(Increase)/decrease in debtors	29,128	1,419
Increase/(decrease) in creditors	(15,717)	60,966
Net cash provided by (used in) operating activities	(290,469)	(211,041)
2 Analysis of cash and cash equivalents	2025 £	2024 £
Cash in hand	279,546	288,337
Total cash and cash equivalents	279,546	288,337

Accounting Policies

for the year ended 31 March 2025

Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with:

- a) Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".
- b) 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);
- c) The Charities Act 2011.
- d) The Companies Act 2006.

Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

Going concern

The charity's income is mainly derived from self-generated sources such as sales of teaching materials and training courses. The trustees consider that there are no material uncertainties about the demand for, and the charity's ability to continue to provide, these services, and accordingly, the accounts have been prepared on a going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for once the tax reclaim has been applied for. Grant income is recognised on a receivable basis.

The income from trading activities includes rental income from the letting of premises temporarily surplus to requirement, and is accounted for when earned. It is shown gross, with the associated costs included in fundraising costs.

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. Income from property held for its rental returns is included in Investments when due.

Deferred income

Income received which is contractually or otherwise not expendable until a future period is deferred to the period in which it meets the criteria for income recognition.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Expenditure included in Raising Funds includes amounts incurred in obtaining grants and other donations and property maintenance costs.

Charitable expenditure includes those costs expended in fulfilling the charity's principal objects, as outlined in the Report of the Trustees. These include grants payable, governance costs and an apportionment of support costs.

- Grants payable are payments made to third parties in furtherance of the charity's objects. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charity.
- Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.
- Rentals under operating leases are charged as incurred over the term of the lease.

Unrestricted Funds

Unrestricted funds are funds received which have no restrictions placed on their use and are available as general funds.

Designated Funds

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Accounting Policies for the year ended 31 March 2025

Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Furniture & fittings	- 20% on cost
Computers & equipment	- 33% on cost

Items of equipment are only capitalised where the purchase price exceeds £500.

Investments

Investments are shown in the statement of financial position at closing market value. Surpluses or deficits on valuation are credited or charged to the SOFA.

Stocks

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

The cost of stock is made up of the direct cost of printing and collating only.

Pensions

Employees of the charity are entitled to join one of the 2 pension schemes mentioned below depending on their employment status. Future contributions to the Teachers Pension Scheme and the London Pension Funds Authority scheme are contingent on the outcome of periodic actuarial reviews undertaken by the schemes.

a) Teachers Pension Scheme

The Teachers' Pension Scheme (TPS) is an unfunded multi-employer defined benefits pension scheme governed by the Teachers' Pensions Regulations 2010 and, from 1 April 2014, the Teachers' Pension Scheme Regulations 2014. Members contribute on a "pay as you go" basis with contributions from members and the employer being credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

The latest actuarial valuation of the TPS was carried out as at 31 March 2020 and in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2023. The valuation report was published by the Government Actuaries' Department on 26 October 2023. The key elements of the valuation and subsequent consultation are:

- employer contribution rates set at 28.68% of pensionable pay (including a 0.08% employer administration charge;
- total scheme liabilities for service at the effective date of £262 billion, and notional assets of £222.2 billion, giving a notional past service deficit of £39.8 billion; and

The new employer contribution rate was applicable from 1 April 2024.

A copy of the valuation report and supporting documentation is on the Teachers' Pensions website at:

<https://www.gov.uk/government/publications/2020-valuation-teachers-pension-scheme-england-and-wales>

The assets of the TPS are held in separate trustee-administered funds. Because of the nature of the scheme, the scheme's assets are not hypothecated to individual institutions and scheme-wide contribution rates are set. The charity is therefore exposed to actuarial risks associated with other institutions' employees and is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis. Therefore, as required by FRS 17 "Retirement benefits", the charity accounts for the scheme as if it was a defined contribution scheme. As a result, the amount charged to the statement of financial activities represents the contributions payable to the scheme in respect of the accounting period.

b) Defined Contribution stakeholder pension scheme

Under this scheme only the employer is required to contribute, currently at the rate of 14% (2024: 14%). Employee contributions are voluntary.

The trustees are satisfied that any foreseeable change in employer's contributions can be budgeted for without detriment to the charity's ongoing activities.

The English & Media Centre

(A Charity Company Limited by Guarantee, company number 2466244)

Notes to the Accounts

for the year ended 31 March 2025

1 Incoming resources

The incoming resources and surplus are attributable to the principal activities of the charity.

2 Net outgoing resources

Net outgoing resources are stated after charging:

	2025	2024
	£	£
Auditors fees - audit services	3,000	3,000
Auditors fees - other services	2,796	3,310
Depreciation - owned assets	6,208	7,551

Trustees' emoluments

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Emoluments include salaries, fees, bonuses, expense allowances and estimated non-cash benefits receivable. All trustees serve in a voluntary capacity and do not receive payment for their services.

FRC Ethical Standard - Provisions Available for Audits of Small Entities

In common with many other charities of our size and nature we use our auditors to assist with the preparation of the financial statements and to provide advice relating to statutory and regulatory compliance.

3 Charitable activities

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Publications	293,252	-	293,252	470,271
Courses	243,476	-	243,476	276,876
Conferences	79,455	-	79,455	51,967
Consultancy	50,764	-	50,764	46,837
	<u>666,947</u>	<u>-</u>	<u>666,947</u>	<u>845,951</u>

4 Other trading activities

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Copyright income	7,130	-	7,130	9,640
Letting income	-	-	-	18,068
	<u>7,130</u>	<u>-</u>	<u>7,130</u>	<u>27,708</u>

5 Investments

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Income from investments	27,174	-	27,174	28,250
COIF interest	3,623	-	3,623	7,862
Bank interest	881	-	881	2,864
	<u>31,678</u>	<u>-</u>	<u>31,678</u>	<u>38,976</u>

The English & Media Centre

(A Charity Company Limited by Guarantee, company number 2466244)

Notes to the Accounts

for the year ended 31 March 2025

6 Charitable activities	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Conference	38,206	-	38,206	33,112
Publications	150,560	-	150,560	182,128
Courses	32,251	-	32,251	22,511
Consultancy	7,522	-	7,522	6,835
	<u>228,539</u>	<u>-</u>	<u>228,539</u>	<u>244,586</u>
Support costs:				
Staff costs	571,548	-	571,548	635,430
Staff training	778	-	778	25
Advertising & marketing	4,923	-	4,923	-
IT & website costs	58,734	-	58,734	38,006
Office costs	16,930	-	16,930	25,122
Travel & subsistence	2,702	-	2,702	1,294
Subscriptions & affiliation	3,371	-	3,371	4,625
Provision for bad debts	37	-	37	65
Rent	55,660	-	55,660	115,748
Other premises costs	47	-	47	42,763
Legal & professional	21,544	-	21,544	30,269
Bank charges	1,492	-	1,492	1,508
Depreciation	6,208	-	6,208	7,551
Irrecoverable VAT on support costs	15,443	-	15,443	7,083
Auditor's remuneration	5,796	-	5,796	6,310
	<u>993,752</u>	<u>-</u>	<u>993,752</u>	<u>1,160,385</u>

7 Staff costs

	2025	2024
	£	£
Staff salaries	419,901	488,409
Staff social security	39,993	45,231
Staff pensions	111,655	101,791
	<u>571,548</u>	<u>635,430</u>

Average number of employees during the year was:

14	14
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Employees paid in excess of £60,000 during the current year and previous year:

1	1
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The number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards were as follows:

Band	No of employees	
	2025	2024
£60,000 to £69,999	-	-
£70,000 to £79,999	-	1
£80,000 to £89,999	1	-

The charity considers its key management personnel to be the trustees and the executive director. The total employment benefits (including employer pension contributions) of the key management personnel were £107,117 (2024: £97,217).

No remuneration was paid to any trustee or their associates for services as a trustee during the year ended 31 March 2025 nor to 31 March 2024.

Notes to the Accounts

for the year ended 31 March 2025

8 Tangible fixed assets	Furniture & fittings £	Computers & equipment £	Total £
Cost			
As at 1 April 2024	12,853	41,289	54,142
As at 31 March 2025	<u>12,853</u>	<u>41,289</u>	<u>54,142</u>
Depreciation			
As at 1 April 2024	1,480	32,806	34,286
Charge for the year	2,571	3,637	6,208
As at 31 March 2025	<u>4,051</u>	<u>36,443</u>	<u>40,494</u>
Net book value			
As at 31 March 2025	<u>8,802</u>	<u>4,846</u>	<u>13,648</u>
As at 31 March 2024	<u>11,373</u>	<u>8,483</u>	<u>19,856</u>
9 Investments	UK listed equities £	COIF managed funds £	Total £
Market value			
As at 1 April 2024	1,920	1,058,315	1,060,235
Disposals	-	(250,000)	(250,000)
Revaluations	1,384	(35,097)	(33,713)
As at 31 March 2025	<u>3,304</u>	<u>773,218</u>	<u>776,522</u>
Historical value at at 31 March 2025	<u>-</u>	<u>365,834</u>	<u>365,834</u>

UK listed equities	The charity holds 1,148 ordinary shares in Barclays PLC which it received on 26 October 2000 in exchange for its holdings in Woolwich Plc under the takeover of the Woolwich by Barclays PLC. The Woolwich shares were received when the building society converted to a bank.
COIF managed funds	These investments are held in funds managed by CCLA Investment Management Limited on behalf of COIF Charity Funds.

10 Stocks	2025 £	2024 £
Stock - publications	<u>92,778</u>	<u>102,365</u>
	<u>92,778</u>	<u>102,365</u>
11 Debtors: amounts falling due within one year	2025 £	2024 £
Trade debtors	14,237	37,805
Other debtors	1,512	-
Vat refund due	3,806	21,249
Prepayments	14,695	4,324
	<u>34,250</u>	<u>63,378</u>

The English & Media Centre

(A Charity Company Limited by Guarantee, company number 2466244)

Notes to the Accounts

for the year ended 31 March 2025

12 Creditors: amounts falling due within one year	2025	2024
	£	£
Trade creditors	11,563	45,168
Credit card	1,712	1,650
Payroll taxes	7,849	12,656
Pensions payable	12,381	-
Net salaries control	16	-
Accruals	14,289	86,322
Receipts in advance	82,269	-
	<u>130,079</u>	<u>145,796</u>

13 The funds of the charity - current year	Opening balance	Resources arising	Resources utilised	Other movements	Closing balance
	£	£	£	£	£
<u>Restricted funds</u>					
Restricted income funds	-	-	-	-	-
<u>Unrestricted funds</u>					
Designated funds	296,208	-	-	(296,208)	-
General funds	1,092,167	705,755	(993,752)	262,495	1,066,665
<i>Total unrestricted funds</i>	<u>1,388,375</u>	<u>705,755</u>	<u>(993,752)</u>	<u>(33,713)</u>	<u>1,066,665</u>
	<u>1,388,375</u>	<u>705,755</u>	<u>(993,752)</u>	<u>(33,713)</u>	<u>1,066,665</u>

14 The funds of the charity - prior year	Opening balance	Resources arising	Resources utilised	Other movements	Closing balance
	£	£	£	£	£
<u>Restricted funds</u>					
Restricted income funds	-	-	-	-	-
<u>Unrestricted funds</u>					
Designated funds	296,208	-	-	-	296,208
General funds	1,251,680	912,635	(1,160,385)	88,237	1,092,167
<i>Total unrestricted funds</i>	<u>1,547,888</u>	<u>912,635</u>	<u>(1,160,385)</u>	<u>88,237</u>	<u>1,388,375</u>
	<u>1,547,888</u>	<u>912,635</u>	<u>(1,160,385)</u>	<u>88,237</u>	<u>1,388,375</u>

15 Designated funds - current year	Opening balance	Resources arising	Resources utilised	Transfers & adjustments	Closing balance
	£	£	£	£	£
Building fund	296,208	-	-	(296,208)	-
	<u>296,208</u>	<u>-</u>	<u>-</u>	<u>(296,208)</u>	<u>-</u>

16 Designated funds - prior year	Opening balance	Resources arising	Resources utilised	Transfers & adjustments	Closing balance
	£	£	£	£	£
Building fund	296,208	-	-	-	296,208
	<u>296,208</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>296,208</u>

Building fund	The building fund has been set up to provide funds for the charity to move to new premises, either by purchase or leasing. The charity has now moved to a new premises and has paid for its relocation and dilapidation costs for old premises, the trustees have agreed to undesignate the fund.
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The English & Media Centre

(A Charity Company Limited by Guarantee, company number 2466244)

Notes to the Accounts

for the year ended 31 March 2025

17 Transfers between funds - current year

	General funds	Designated funds	Restricted funds	Endowment funds	Total
Designated to general	(296,208)	296,208	-	-	-
	(296,208)	296,208	-	-	-

18 Net assets attributable to funds - current year

	General funds	Designated funds	Restricted funds	Endowment funds	Total
		£	£	£	£
Tangible fixed assets	790,170	-	-	-	790,170
Current assets	406,574	-	-	-	406,574
Current liabilities	(130,079)	-	-	-	(130,079)
Net assets represented by funds	1,066,665	-	-	-	1,066,665

19 Net assets attributable to funds - prior year

	General funds	Designated funds	Restricted funds	Endowment funds	Total
		£	£	£	£
Tangible fixed assets	783,883	296,208	-	-	1,080,091
Current assets	454,080	-	-	-	454,080
Current liabilities	(145,796)	-	-	-	(145,796)
Net assets represented by funds	1,092,167	296,208	-	-	1,388,375

20 Taxation

The company is a registered charity. Accordingly, it is exempt from taxation in respect of income and capital gains to the extent that these are applied to its charitable objects.

21 Post balance sheet events

There were no significant post balance sheet events.

22 Pension commitments

The charity contributes to both employee defined contribution (DC) stakeholder pension and employee defined benefit (DB) schemes. The assets of the schemes are held separately from those of the charity in independently administered funds.

Contributions to the schemes were as follows:

Name of Scheme	Type	2025		2024	
		Paid in year	Balance at year end	Paid in year	Balance at year end
		£	£	£	£
Teachers Pension Scheme (TPS)	DB	105,558	10,246	94,694	-
London Pension Funds Authority (LPFA)	DB	-	-	-	-
Other	DC	6,096	2,136	7,097	-
		111,655	12,381	101,791	-

The unpaid contributions outstanding at the year end were:

	2025	2024
£	12,381	-

23 Other financial commitments

At 31 March 2025, the charitable company had total commitments under non-cancellable operating leases over the remaining life of those leases of £67,318 (2024: £116,191).

24 Transactions with trustees

There were no material transactions with the trustees during the year.

Notes to the Accounts

for the year ended 31 March 2025

25 Contingent liabilities

The charity had no material contingent liabilities at 31 March 2025 nor at 31 March 2024.

26 Related parties

There were no disclosable related party transactions during the year.

27 Gifts in kind and volunteers

During the year the charity benefited from unpaid work performed by volunteers.