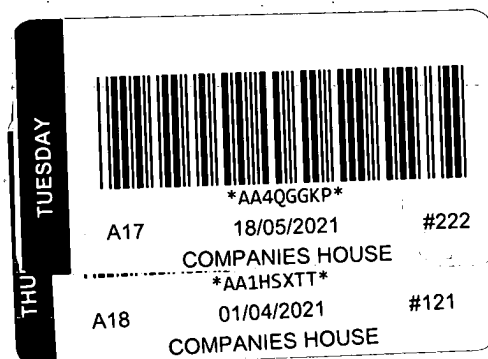


THE OXFORD LITERARY FESTIVAL
(Limited by Guarantee and Registered as a Charity)
REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

Registered Number 4339438

Charity Number 1128820



**THE OXFORD LITERARY FESTIVAL
(Limited by Guarantee)**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

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**THE OXFORD LITERARY FESTIVAL
(Limited by Guarantee)**

**ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 JUNE 2020**

Registered Name: The Oxford Literary Festival

Company Number: 04339438

Registered Charity Number: 1128820

Date of Incorporation: 13 December 2001

Registered Office Address: Beaver House
23 – 38 Hythe Bridge Street
Oxford
OX1 2EP

Directors and Trustees: J G Benson
C A Allan (Appointed on 19/02/2020)
K Farquhar-Thomson (Appointed on 19/02/2020)
P T R Simons (Appointed on 19/02/2020)
B Okri (Appointed on 9/12/2020)
G J Warren (Chairman) (Appointed on 19/02/2020)
J G Harris (Resigned on 14/06/2020)
B J Threw (Chairman) (Resigned on 19/02/2020)

The directors of the charitable company (the charity) are also its trustees for the purpose of charity law.

Bankers: HSBC Bank plc
65 Cornmarket Street
Oxford
Oxfordshire
OX1 3HY

Independent Examiners: Critchleys Audit LLP
Beaver House
23 – 38 Hythe Bridge Street
Oxford
OX1 2EP

**THE OXFORD LITERARY FESTIVAL
(Limited by Guarantee)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2020**

The financial statements comply with the Charities Act 2011, the Companies Act 2006 and 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from September 2015.

GOVERNANCE AND MANAGEMENT

Governing Document

The Oxford Literary Festival is a company limited by guarantee and is governed by its Memorandum and Articles of Association. As at 26 March 2010 the company, The Oxford Literary Festival became a charity and is registered with the Charity Commission (registered number 1128820).

Trustees

The Board of Trustees appoint new members of the Board either to fill a casual vacancy or by way of addition to the Board. Particular emphasis is placed upon the appointment of trustees with knowledge and experience relevant to the charity's activities.

Organisational structure and how decisions are made

Day to day administration of the charity is delegated to Sally Dunsmore, as Chief Executive, under the supervision of the Board of Trustees. Decision-making powers are retained by the Trustees and exercised at their regular meetings.

Risk Management

The Trustees have identified the major risks which may affect the charity and have taken reasonable steps to mitigate those risks.

OBJECTIVES AND ACTIVITIES

The objective of the charity is to advance education by promoting and providing opportunities for the appreciation, understanding and enjoyment of literature and the arts, in particular through the promotion and running of a literary festival in Oxford.

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

**THE OXFORD LITERARY FESTIVAL
(Limited by Guarantee)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2020 (CONTINUED)**

ACHIEVEMENTS AND PERFORMANCE

The arrival of Covid 19 forced the 2020 festival to cancel its 9 day festival in March/April two weeks before it was due to open. The festival was overwhelmed by the understanding and supportive messages received from writers, partners and sponsors. As the Covid situation ebbs and flows, with Government restrictions in place and likely to continue for the forcible future, the festival will stage one-off evening and day/weekend events from November 2021 to February 2022 with a return of the 26th edition of 9 days in March 2022 (Saturday 26 to Sunday 3 April).

All sponsors and partners have pledged their continuing support. The programme will feature 6 new initiatives:

The Launch of the Festival's Science and Innovation Award

Development of the Voice of Europe strand to include the inaugural European Union Lecture

A Swedish Culture and Literature Programme

A new strand celebrating Pioneers in all fields

The Launch of an education programme

The World Pandemic and its consequences to be debated at the festival. Offering insight to how our lives changed.

The Board wishes to record their warm appreciation and thanks to writers, sponsors, partners, festival team and our audience for their kind and generous support during this time.

FINANCIAL REVIEW

In the year ended 30 June 2020, the Festival's income from donations, sponsorship and other receipts decreased to £114,386 from £293,708 in 2019 due to a decrease in Sponsor contributions to the Literary Festival. Ticket sales for 2020 festival are not shown due to cancellation of festival due to Covid-19. These have been deferred until 2022 and are not reflected in the statement of financial activity. Costs decreased by 62.1% as a result of reduced activities as a result of Covid-19.

Notwithstanding the net liabilities shown on the balance sheet, these financial statements have been prepared on a going concern basis as the Trustees are confident that sufficient funds will be available to enable operations to continue at a sustainable level for a period of at least 12 months from the approval of the accounts by the Trustees - especially given the strong level of existing sponsorship and new negotiations in hand.

**THE OXFORD LITERARY FESTIVAL
(Limited by Guarantee)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2020 (CONTINUED)**

FINANCIAL REVIEW (CONTINUED)

Reserves policy

The Trustees have considered the sustainability of the charity and believe that a minimum reserve of £25,000 should be retained. The company is not yet in a position to achieve this objective.

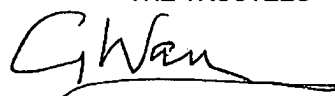
PLANS FOR THE FUTURE

The Festival's national and international programmes are being expanded, and it is anticipated that record levels of advertising and promotional support will be achieved.

SMALL COMPANY EXEMPTIONS

The financial statements have been prepared in accordance with provisions applicable to companies subject to the small companies regime under the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from September 2015.

ON BEHALF OF
THE TRUSTEES


George Warren (Director/Trustee)

Date: 15 March 2021

**THE OXFORD LITERARY FESTIVAL
(Limited by Guarantee)**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 30 JUNE 2020**

Trustees' responsibilities

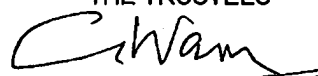
The Trustees are responsible for preparing the annual report and accounts in accordance with applicable law and United Kingdom Generally accepted Accounting Practice.

The Trustees are required to prepare accounts 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 these resources, including the net income and expenditure of the charity for the year. In preparing these accounts the Board members are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any materials departures disclosed and explained in the accounts; and
- Prepare the accounts 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 accounts comply with the Companies Act 2006. 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.

ON BEHALF OF
THE TRUSTEES



George Warren..... (Director/Trustee)

Date: 15 March 2021

THE OXFORD LITERARY FESTIVAL**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE OXFORD LITERARY FESTIVAL**

I report on the accounts of the company for the year ended 30 June 2020, which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2015) have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached, except as follows:

We draw the reader's attention to the disclosure made in note 1 to the financial statements concerning the charitable company's ability to continue as a going concern. The charitable company incurred a loss for the year ended 30 June 2020 of £103,400 and the charitable company remains in a considerable net liabilities position as at 30 June 2020. These conditions indicate the existence of a material uncertainty which may cast doubt upon the company's ability to continue as a going concern. The financial statements do not include the adjustments that would result if the company was unable to continue as a going concern.

Robert Kirtland FCA
Critchleys Audit LLP
Beaver House
23 – 38 Hythe Bridge Street
Oxford, OX1 2EP



Date 30 March 2021

THE OXFORD LITERARY FESTIVAL
(Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2020

	Note	Unrestricted Fund	2020	2019
		£	£	£
Income and endowments from				
Donations and legacies	2	114,386	114,386	293,708
Charitable activities	3	10,000	10,000	258,352
Other		<u>-</u>	<u>-</u>	<u>-</u>
Total		<u>124,386</u>	<u>124,386</u>	<u>552,060</u>
Expenditure on				
Charitable activities	4	<u>227,786</u>	<u>227,786</u>	<u>603,852</u>
Total		<u>227,786</u>	<u>227,786</u>	<u>603,852</u>
Net movement in funds		(103,400)	(103,400)	(51,792)
Reconciliation of funds				
Total funds brought forward		(168,119)	(168,119)	(116,327)
Total fund carried forward		<u>(271,519)</u>	<u>(271,519)</u>	<u>(168,119)</u>

The notes on pages 9 to 14 form part of these statements.

All activities are continuing. There are no gains or losses other than those recognised through the Statement of Financial Activities. Net movement in funds is also the charitable company's net income for the year.

As a company limited by guarantee a reconciliation of shareholders' funds is not considered appropriate.

THE OXFORD LITERARY FESTIVAL
(Limited by Guarantee – Registered number 04339438)

BALANCE SHEET
AS AT 30 JUNE 2020


	Note	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	7		305		406
Current assets					
Debtors	8	29,843		36,878	
Cash at bank and in hand		<u>23,203</u>		<u>6,326</u>	
		53,046		43,204	
Current liabilities					
Creditors: amounts falling due within one year	9	<u>(174,870)</u>		<u>(111,729)</u>	
Net current liabilities			<u>(121,824)</u>		<u>(68,525)</u>
Total assets less current liabilities			<u>(121,519)</u>		<u>(68,119)</u>
Creditors: amounts falling due after more than one year	10		<u>(150,000)</u>		<u>(100,000)</u>
Net liabilities			<u>(271,519)</u>		<u>(168,119)</u>
Funds					
Unrestricted			<u>(271,519)</u>		<u>(168,119)</u>
Total funds			<u>(271,519)</u>		<u>(168,119)</u>

The directors consider that for the year ended 30 June 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No member or members have deposited a notice requesting an audit for the current financial year under section 476 of the Act.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts are prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved and authorised for issue by the Board of Trustees on 15/3/21 and signed on its behalf by:


George Warren (Director/Trustee)

The notes on pages 9 to 14 form part of these accounts.

**THE OXFORD LITERARY FESTIVAL
(Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

1. ACCOUNTING POLICIES

a) Basis of preparation

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 (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from September 2015.

b) Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. The following specific policies are applied to particular categories of income:

- (i) **Donations** - For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.
- (ii) **Grants** - Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.
- (iii) **Donated goods, facilities and services** - Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

c) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- **Costs of raising funds** - This includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.
- **Charitable expenditure** - These are costs incurred on the charitable activities, including support costs and costs relating to the governance of the charity apportioned to charitable activities.
- All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

**THE OXFORD LITERARY FESTIVAL
(Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020 (CONTINUED)**

d) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on an insert detail basis and other overheads have been allocated on an insert detail basis.

e) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

As all income in the year is unrestricted a funds note has not been considered necessary.

f) Tangible fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions are not capitalised.

Depreciation is provided on the following basis:

Office equipment	-	25% reducing balance
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g) Concessionary loans

Concessionary loans include those receivable / payable / receivable and payable to a third party/ parties which are interest free or below market interest rates and are made to advance charitable purposes. Where the loan is repayable on demand within one year, the loan is measured at cost, less impairment.

h) Going concern

Notwithstanding the net liabilities shown on the balance sheet, these financial statements have been prepared on a going concern basis as the Trustees are confident that sufficient funds will be available to enable operations to continue at a sustainable level for a period of at least 12 months from the approval of the accounts by the Trustees. As at 30 June 2020, the charity has an interest-free loan of £100,000 in place which is repayable by instalments up to 2024.

In addition to this, the pattern of the charity's activities is such that voluntary income will be available from major donors at stepped intervals throughout the next 12 months, enabling the Trustees and Chief Executive to manage cashflow effectively. The Trustees are confident the 2021 finances are secure. Sponsors are expected to renew in 2021 with fresh ones on the horizon. The Trustees will keep a close and regular watch on the progress and keep expenses tightly controlled during 2020 until sponsors are secured for 2021.

THE OXFORD LITERARY FESTIVAL LIMITED
(Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020 (CONTINUED)

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Sellars	20,000	25,000
Financial Times	-	181,688
Emily Rose and Jim Marrow	15,792	-
The Gibunco Group	-	10,000
Irish Programme OLF 2020	10,000	-
HM government of Gibraltar	10,000	10,000
Embassy of Ireland	-	25,000
The MIT Press	10,000	10,000
The Gibraltar Lecture	10,000	-
Other donations, grants, gift aid and sponsorship < £10k	<u>38,594</u>	<u>32,020</u>
	<u>114,386</u>	<u>293,708</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2020	2019
	£	£
Literary festival and events		
Ticket sales (net of commission)	-	244,507
Commissions receivable	10,000	10,000
Advertising	<u>-</u>	<u>3,845</u>
	<u>10,000</u>	<u>258,352</u>

4. EXPENDITURE

Charitable Activity:

	Running a Literary Festival & Governance		2020	2019
	Related Events	Costs	£	£
	£	£		
Administrative assistance	8,575	-	8,575	13,560
Speakers' fees and travel	206	-	206	74,479
Venue costs and equipment hire	(995)	-	(995)	71,634
Event running costs	126,629	-	126,629	140,977
Insurance	-	-	-	2,185
Postage and stationery	4,822	-	4,822	4,138
Advertising	27,074	-	27,074	212,844
Telephone and fax	238	-	238	-
Printing	3,321	-	3,321	15,561
Travelling and subsistence	47,679	-	47,679	53,520
Bank charges	-	2,050	2,050	1,258
Book-keeping	-	2,553	2,553	780
Independent examination costs	-	-	-	1,200
Office running costs	1,086	-	1,086	10,076
Sundry expense	4,447	-	4,447	1,505
Depreciation of office equipment	101	-	101	135
	<u>223,183</u>	<u>4,603</u>	<u>227,786</u>	<u>603,852</u>

THE OXFORD LITERARY FESTIVAL
(Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020 (CONTINUED)

5. NET INCOME / (EXPENDITURE)

Net income / (expenditure) is stated after charging the following:

	2020	2019
	£	£
Trustees' expenses reimbursed	55	251
Depreciation	101	135
Independent Examiner's fee	<u>1,290</u>	<u>1,200</u>

6. STAFF COSTS

No staff costs were incurred in the current or preceding reporting period.

No Trustees received any remuneration during the year (2019: £nil).

Trustees were reimbursed a total of £55 (2019: £251) for travel and subsistence expenses.

7. FIXED ASSETS

	Office Equipment	Total
	£	£
Cost		
As of 1 July 2019	4,145	4,145
Additions	-	-
Disposals	-	-
As at 30 June 2020	<u>4,145</u>	<u>4,145</u>
Depreciation		
As of 1 July 2019	3,739	3,739
Charge for the year	101	101
On disposal	-	-
As at 30 June 2020	<u>3,840</u>	<u>3,840</u>
Net book value		
At 30 June 2020	<u>305</u>	<u>305</u>
At 30 June 2019	<u>406</u>	<u>406</u>

THE OXFORD LITERARY FESTIVAL
(Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020 (CONTINUED)

8. DEBTORS

	2020 £	2019 £
Trade debtors	2,338	7,905
Prepayments and accrued income	27,327	21,891
Other debtors	178	1,650
VAT	<u>-</u>	<u>5,432</u>
	<u>29,843</u>	<u>36,878</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	19,123	90,699
Bank overdraft facility	-	-
Other creditors	-	2,053
VAT liability	4,406	-
Accruals and deferred income	<u>151,341</u>	<u>18,977</u>
	<u>174,870</u>	<u>111,729</u>

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2020 £	2019 £
Other loans	<u>150,000</u>	<u>100,000</u>

11. MEMBERS' LIABILITY

Every Trustee undertakes to contribute to the assets of the charity in the event of it being wound up while he or she is a member or within one year after he or she ceases to be a member, an amount not exceeding £1.

The total amount of such guarantees at 30 June 2020 was £5 (2019: £3).

12. RELATED PARTY TRANSACTIONS**Iconic Programmes Limited**

(a UK company with directors and key management in common)

During the year, Iconic Programmes Limited charged Oxford Literary Festival £10,500 (2019 - £71,400) for the provision of festival services and office space. This amount is split between event running costs and fund raising costs. At the balance sheet date the amount due to Iconic Programmes Limited was £4,000 (2019 - £5,400).

13. POST BALANCE SHEET EVENTS

There were no post year events since the year end.

THE OXFORD LITERARY FESTIVAL
(Limited by Guarantee)

COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2019

	Unrestricted Fund	2019	2018
	£	£	£
Income and endowments from			
Donations and legacies	293,708	293,708	522,448
Charitable activities	258,352	258,352	239,919
Other	<u>-</u>	<u>-</u>	<u>487</u>
Total	<u>552,060</u>	<u>552,060</u>	<u>762,854</u>
Expenditure on			
Charitable activities	<u>603,852</u>	<u>603,852</u>	<u>742,818</u>
Total	<u>603,852</u>	<u>603,852</u>	<u>742,818</u>
Net movement in funds	(51,792)	(51,792)	20,036
Reconciliation of funds			
Total funds brought forward	<u>(116,327)</u>	<u>(116,327)</u>	<u>(136,363)</u>
Total fund carried forward	<u>(168,119)</u>	<u>(168,119)</u>	<u>(116,327)</u>