

*Annual
Transparency Report*
Financial Year
(2025/2026)

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This report has been compiled in accordance with the terms of the Collective Management of Copyright (EU Directive) Regulations (2016). Further information about ALCS for the financial year 2025/26 can be found in our Annual Report and Financial Statements on our website.

Legal and Governance Structure

ALCS is a collective management organisation owned and controlled by its Members being authors (Ordinary Members) and their successors (Successor Members). A private company limited by guarantee, ALCS is governed by a Board of Directors, the majority of whom must be elected by the Members. The ALCS Articles of Association permit the board to appoint up to three directors, subject to such appointments being subsequently ratified by the Members in a General Meeting.

Membership of other bodies

During this financial period ALCS has been a member of or affiliated to the following bodies:

- All Party Parliamentary Writers Group (APWG) (Group Administrator)
- Alliance for Intellectual Property
- Audiovisual Licensing Alliance (AVLA)
- British Copyright Council (BCC)
- International Confederation of Societies of Authors and Composers (CISAC)
- Copyright Licensing Agency (CLA)
- Creators' Rights Alliance (CRA)
- Educational Recording Agency (ERA)
- International Authors Forum (IAF)
- International Federation of Reproduction Rights Organisations (IFRRO)
- Society of Audiovisual Authors (SAA)

Report on activities during the financial year

A summary of activities during the financial year is set out below.

Collections and distributions

This year, we collected our highest ever amount: £47,596,456 (2025: £45,234,921), an increase of 5.2% on last year.

The distribution paid to Members and overseas societies was £45,777,136 (2025: £47,488,750), our second highest ever, but a decrease of 3.6% on the prior year. Further information and detailed breakdowns regarding amounts collected and distributed can be found in the Financial Information on Rights Revenue section of this report.

Membership

During the year the ALCS membership numbers increased by 2,154 to 130,528.

Advocacy and campaigning

During this period the key issue for ALCS has been UK and international policy around artificial intelligence (AI) and copyright. Following on from the Government consultation on the issue ALCS took part in the Government's technical working groups arranged by the Department of Science, Innovation and Technology (DSIT) and the Department of Culture, Media and Sport (DCMS). We have also:

- Continued work with the All Party Writers Group. The group has presented ongoing developments on AI, including studies on novelists and journalists interaction with AI licensing, in addition to issues including the contribution of educational materials to the recent curriculum review
- Continued to support and advocate for the Smart Fund initiative. Following on from the DCMS Select Committee's recommendation to introduce a Smart Fund we engaged in conversations to review the evidence base for such a fund.
- Following the announcement of a Freelancer Champion in the Government's Creative Industries Sector Plan we engaged with Good Work Review workstreams to develop the Freelancer Champion role and other resources to support creators.
- Arranged events as part of SCOOP to highlight challenges for journalists in seeking remuneration for uses of their works.

- Took part in the Libraries and Lending Forum and activities relating to Public Lending Right and its rate per loan consultation.
- Continued to support the International Authors Forum which is pressing the case for authors' rights at the World Intellectual Property Organization and is engaged in policy discussions at UNESCO .

Technology

During the year, ALCS continued to invest in systems security and resilience, helping to safeguard Member data and support the reliable delivery of distributions. The effectiveness of our cyber security controls was independently assessed through the Cyber Essentials Plus certification process, providing assurance that key security controls have been successfully implemented and tested.

We also launched our new internal systems and automated processes that increase operational efficiency, reduce manual administration and support the timely and accurate collection and distribution of royalties.

Deductions for social, cultural and educational services

This year, ALCS provided funding to organisations working to support authors and/or promote awareness about copyright. Charitable donations of £165,597 (2025: £192,295) were made to organisations which have a close affinity to writers. The awards, festivals, events and initiatives we have funded and supported this year include:

- Arvon Grant Foundation – Grant Fund
- The Branford Boase Award
- Creators’ Rights Alliance
- CILIP – The Carnegies
- CLPE – CLIPPA Poetry Award
- Crime Writers’ Association (CWA) – CWA ALCS Gold Dagger for Non-Fiction
- English PEN – International Translation Day
- First Story
- Forward Arts Foundation – National Poetry Day
- Inklusion – Inklusion Guide
- International Arts Partnership - International Radio Drama Festival 2025
- National Centre for Writing – Escalator 20th Anniversary
- National Literacy Trust
 - Ruth Rendell Award
 - Reading Champions Quiz
- Nels Abbey – Uppity: The Intellectual Playground
- New Writing North – North-East Novelists
- New Writing South – Draw Breath 2025
- Royal Society of Literature
 - V.S. Pritchett Short Story Prize
 - Dalloway Day
- School Library Association – Information Book Club
- Spread the Word – Writers and Readers Salons
- Stroud Book Festival
- The Society of Authors
 - ALCS Tom-Gallon Trust Award
 - The ALCS Educational Writers’ Award
 - The SoA Awards ceremony
 - Imison Award
 - Tinniswood Award
- The Children’s Media Foundation – Events programme and *The Children’s Media Yearbook 2026*
- The WILDE Foundation – Human Stories
- Translated By, Bristol
- Writing East Midlands – Mentoring Scheme
- Writing on the Wall – Pulp Idol
- Writing West Midlands – National Writers Conference

Remuneration of Chief Executive Officer and Board of Directors

The remuneration and other benefits received by the Chief Executive Officer and Directors of ALCS during the financial year (as recorded in the Annual Report and Financial Statements) were as follows:

Barbara Hayes (Chief Executive Officer, Director)	Total remuneration: £260,872 Emoluments: £200,872 Other benefits: £60,000	
Lord Tim Clement-Jones CBE (Director and Chair)	Fees received as an ALCS Director: £40,000	Revenue received as an ALCS member: £100–£1,000
Rachael Davis-Featherstone (Director)	Fees received as an ALCS Director: £11,522	Revenue received as an ALCS member: £100–£1,000
Chun Kit Fan (Director and Deputy Chair)	Fees received as an ALCS Director: £22,517	Revenue received as an ALCS member: £100–£1,000
Melissa Franks (Director from November 2025)	Fees received as an ALCS Director: £3,929	Revenue received as an ALCS member: £1,000–£5,000
Maggie Gee (Director until November 2025)	Fees received as an ALCS Director: £7,564	Revenue received as an ALCS member: £100–£1,000
Timandra Harkness (Director from November 2025)	Fees received as an ALCS Director: £3,782	Revenue received as an ALCS member: £100–£1,000
James McConnachie (Director until November 2025)	Fees received as an ALCS Director: £7,824	Revenue received as an ALCS member: £100–£1,000
Okey Nzelu (Director)	Fees received as an ALCS Director: £12,101	Revenue received as an ALCS member: £100–£1,000
Katharine Quarmby (Director)	Fees received as an ALCS Director: £11,346	Revenue received as an ALCS member: £100–£1,000
Edwin Thomas (Director)	Fees received as an ALCS Director: £12,052	Revenue received as an ALCS member: £100–£1,000

Financial information on rights revenue

The ALCS general policies on distribution and investment of rights revenue are set by the Board and approved by the Members. These policies, which are available on the ALCS website, provide that income arising from the investment of rights revenue is used to offset operational costs, enabling the company to maintain a stable commission rate.

During this financial year, in accordance with the distribution policy, a commission of 10% was deducted by ALCS at the point of distribution to cover operational costs. (There was no fixed deduction in respect of social/cultural activities.) Any surplus commission arising as a result of investments performing beyond expectation is either taken to reserves or returned to Members in the following financial year. This year, the Board decided to return surplus commission of £443,614 to Members. As a result, the actual commission rate charged to Members during this period was 9%.

ALCS applies a single rate of commission to all distributions and does not differentiate between different categories of rights when allocating administrative costs. The Notes to the Financial Statements provide a breakdown of administrative expenses. During this financial period the figure for costs as a proportion of rights revenue is 12.6%. This is then further reduced by the returns on our investments. The overall rates for the additional commission applied by our UK licensing agencies CLA and ERA during this period were 11.9% and 3.1% respectively.

In terms of services from third-party providers relevant to distribution operations, the following table identifies the specific costs associated with data collection and the sources they relate to:

Supplier	Paid	Sources
Nielsen Bookdata Ltd	£3,930	Lending, Other Literary & Reprographic
Infomedia	£67,056.49	Other Audiovisual, Private Copying & Retransmission
FYITV	£2,091.24	Educational Recording, Other Audiovisual, Private Copying & Retransmission
IDA	£36,879.97	Educational Recording, Other Audiovisual, Private Copying & Retransmission
IPI	£2,705.90	Educational Recording, Other Audiovisual, Private Copying & Retransmission

ALCS makes two main distributions each year in March and September. Note 14 to the Financial Statements sets out the overall amount of royalties that is due to writers, identifying sums that have yet to be distributed by reference to their year of collection. These sums include around £400,614.43 of aggregated ‘non-distributable’ payments which, in accordance with the ALCS Distribution Rules, are fees due to authors that remain unpaid at the end of a due diligence process to identify and locate them.

ALCS aims to make payments to identified rightsholders but, in the case of small, individual sums, the cost of locating the rightsholders often exceeds the value of the payments due to them. As such, the details of the works against which payments are being held are made available through the Online Royalties Checker on the ALCS website to enable individual rightsholders to search for, identify and claim fees due to them.

Under the distribution policy income that is available for distribution but has yet to be claimed, as described above, is invested to defray ALCS administration costs, enabling the organisation to maintain the level of commission it charges to Members.

Table of rights revenues for 2025/26

The following table sets out the rights revenue collected during this financial period broken down by categories of rights and usage sectors with further breakdowns indicating the amounts that were attributed and distributed to authors, and the associated administrative costs. The table also sets out amounts paid by ALCS to other collective management organisations for payments to authors based outside of the UK (all amounts are in pound sterling).

Rights and use	Income received	Income allocated	Income unallocated	Income distributed	Income undistributed	Distributed to other CMOs	Administrative expenses**
Educational Audiovisual	£2,131,383.91	£1,622,010.15	£509,373.76	£1,416,055.80	£715,328.11	£131,763.25	£302,812.98
Lending	£808,890.58	£802,681.47	£6,209.11	£713,977.07	£94,913.51	£134,128.82	£152,678.67
Other Audiovisual	£4,426,916	£4,335,698.18	£91,217.82	£4,230,610.74	£196,305.26	£425,479.04	£904,684.56
Other Literary *	£267.48	£267.48	£0	£0	£267.48	£0	£0
Private Copying	£1,072,903.95	£1,037,584.70	£35,319.25	£991,772.15	£81,131.80	£59,415.12	£212,083.08
Reprographic – Business	£5,630,035.76	£4,285,844.05	£1,344,191.71	£642,040.63	£4,987,995.13	£201,458.81	£137,295.60

Reprographic – Education	£15,638,499.20	£15,610,915.94	£27,583.26	£11,354,745.34	£4,283,753.86	£2,162,191.60	£2,428,127.63
Reprographic – EU	£2,571,076.18	£1,883,096.41	£687,979.77	£1,579,525.10	£991,551.08	£152,251.65	£337,769.67
Reprographic – Miscellaneous	£6,159,893.80	£328,108.61	£5,831,785.19	£258,636.11	£5,901,257.69	£10,738.89	£55,307.40
Reprographic – OS	£1,963,628.15	£1,753,219.07	£210,409.08	£1,093,023.53	£870,604.62	£237,990.35	£233,734.93
Reprographic – Public administration	£1,356,420.88	£1,285,073.95	£71,346.93	£290,552.87	£1,065,868.01	£44,819.31	£62,132.56
Retransmission	£5,395,225.96	£5,317,213.10	£78,012.86	£4,951,296.45	£443,929.51	£512,771.94	£1,058,797.83
Visual Arts	£441,313.98	£9,725.83	£431,588.15	£9,588.72	£431,725.26	£2.59	£2,050.48
Total	£47,596,455.83	£38,271,438.94	£9,325,016.89	£27,531,824.51	£20,064,631.32	£4,073,011.37	£5,887,475.40

*Accumulated income from minor sources are collected pursuant to domestic and EU licensing agreements.

**Administrative expenses (except for those specifically identified above) are allocated in direct proportion to the income distributed. The total sum distributed during this year of £45,777,136 as reported in the Annual Report and Financial Statements includes £18,245,311 in respect of payments received in previous financial years.

The tables below set out the relevant rights/uses in respect of revenue collected during this financial period from the various overseas collective rights management organisations with which ALCS holds representation agreements:

Overseas Society	Country	Amounts received	Rights
AKKA/LAA	Latvia	£23,834.83	Private Copying, Retransmission, Other Audiovisual
ALIS	Sweden	£9,368.24	Lending, Other Audiovisual
ATN	Chile	£68,432.77	Retransmission, Other Audiovisual
CAL	Australia	£101,061.64	Reprographic
CLASS	Singapore	£1,601.74	Reprographic
COPYDAN TV	Denmark	£32,897.35	Retransmission, Educational Audiovisual
CRC	Canada	£9,503.62	Retransmission

DACIN SARA	Romania	£81,871.30	Private Copying, Retransmission
DAMA	Spain	£727,572.82	Retransmission, Private Copying, Other Audiovisual
DILIA	Czech Republic	£243,048.15	Retransmission, Private Copying, Lending
EAU	Estonia	£37,820.96	Retransmission, Private Copying, Other Audiovisual
FILMJUS	Hungary	£14,717.74	Retransmission, Private Copying
ICLA	Ireland	£6,810.24	Reprographic
IMRO	Ireland	£600,495.95	Retransmission
KOPIOSTO	Finland	£287,057.18	Educational Audiovisual, Other Audiovisual
LATGAA	Lithuania	£3,424.91	Retransmission, Lending, Private Copying
LITA	Slovakia	£31,968.71	Retransmission, Private Copying
LITERAR-MECHANA	Austria	£30,806.47	Retransmission, Other Audiovisual, Lending
NORWACO	Norway	£251,581.57	Retransmission, Private Copying, Educational Audiovisual, Other Audiovisual
PRO LITTERIS	Switzerland	£28,574.26	Retransmission, Other Audiovisual
REDES	Colombia	£53,924.32	Other Audiovisual
SABAM	Belgium	£1,566.32	Other Audiovisual
SACD	France	£901,226.39	Retransmission, Private Copying
SCAM	France	£411,420.25	Retransmission, Private Copying, Other Audiovisual
SCREENRIGHTS	Australia	£11,188.98	Educational Audiovisual, Other Audiovisual
SGAE	Spain	£550.74	Other Audiovisual
SIAE	Italy	£2,839,847.11	Private Copying, Other Audiovisual, Reprographic, Retransmission
SOFIA	France	£154,325.70	Lending
SOGEM	Mexico	£26,764.71	Other Audiovisual
SPA	Portugal	£1,379.68	Private Copying, Retransmission
SSA	Switzerland	£35,981.80	Retransmission, Private Copying, Educational Audiovisual
STICHTING LIRA	Netherlands	£2,250,749.63	Retransmission, Private Copying, Lending, Reprographic

SUISSIMAGE	Switzerland	£466,809.30	Retransmission, Private Copying, Educational Audiovisual
VG WORT	Germany	£778,470.03	Retransmission, Private Copying, Other Audiovisual, Lending, Reprographic
WGJ	Japan	£108,038.90	Retransmission, Educational Audiovisual
ZAMP	Croatia	£15,211.94	Retransmission, Private Copying
ZAPA	Poland	£770,273.54	Retransmission, Private Copying, Other Audiovisual

The total amounts paid out to overseas collective rights management organisations were as follows (all amounts are in pound sterling):

Rights and use	Amounts Paid Out
Educational Audiovisual	£131,763.25
Lending	£134,128.82
Other Audiovisual	£425,479.04
Other Literary	£0.00
Private Copying	£59,415.12
Reprographic	£2,809,453.20
Retransmission	£512,771.94

Administration of payments for third parties

During this financial period ALCS provided distribution services to Writers Digital Payments, a non-profit organisation established to manage payments for online uses of audiovisual works, for which ALCS received an administration fee of £41,440.

Auditors' report to the Directors of Authors' Licensing and Collecting Society Limited

We have performed the procedures agreed with you and enumerated below with respect to the annual transparency report of Authors' Licensing and Collecting Society Limited for the year ended 31 March 2026. Our engagement was undertaken in accordance with the International Standard on Related Services applicable to agreed-upon procedures engagements. The procedures were performed

solely for the purpose of your compliance with Regulation 21(2)(b) of the Collective Management of Copyright (EU Directive) Regulations (2016) and are summarised in guidance issued by the Intellectual Property Office to Auditors in October 2017.

Solely on the basis of the above procedures, we report that: We carried out the procedures as set out in Annex A: Agreed upon procedures for the audit of an annual transparency report of the 'Guidance on the collective management of Copyright (EU Directive) Regulations 2016: annual transparency reports and audit' issued by the Intellectual Property Office in October 2017. There were no errors or exceptions found as a result of our testing. Because the above procedures do not constitute engagements made in accordance with International Standards on Auditing (UK) or the International Standard for Review Engagements (UK and Ireland), we do not express any assurance on the annual transparency report for the year ended 31 March 2026.

Had we performed additional procedures, or had we performed engagements in accordance with International Standards on Auditing (UK) or the International Standard for Review Engagements (UK and Ireland), other matters might have come to our attention that would have been reported to you.

Use and purpose of our report

Our report is prepared solely for the use of Authors' Licensing and Collecting Society Limited and solely for the purpose of its compliance with Regulation 21(2)(b) of the Collective Management of Copyright (EU Directive) Regulations (2016). It may not be relied upon by Authors' Licensing and Collecting Society Limited for any other purpose whatsoever. Our report was not prepared for the benefit of any party other than Authors' Licensing and Collecting Society Limited. Barnes Roffe Audit Limited neither owes nor accepts any duty to any other party (including any copyright owner, heirs to copyright owners, agents or licensees) and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by their reliance on our report.



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