

**COMPANY REGISTRATION NUMBER: 03561444**  
**CHARITY REGISTRATION NUMBER: 1069839**

**Association Of Christian Writers**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2021**

**WYATT & CO**  
Chartered accountants  
125 Main Street  
Garforth  
Leeds  
LS25 1AF

# **Association Of Christian Writers**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2021**

	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities (including income and expenditure account)	<b>5</b>
Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7</b>
 <b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>15</b>

# **Association Of Christian Writers**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) (*continued*)**

#### **Year ended 31 March 2021**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

#### **Reference and administrative details**

<b>Registered charity name</b>	Association Of Christian Writers
<b>Charity registration number</b>	1069839
<b>Company registration number</b>	03561444
<b>Principal office and registered office</b>	28 Pembroke Way Whitby YO21 1NT

#### **The trustees**

Mrs F Lloyd (Chair)  
Mrs L Smith (Treasurer) (Appointed 1 May 2020)  
Mr B Stevens  
Mrs M J Osgood  
Mrs A M Hobday  
Mr D Cooke (Vice Chair)  
Mrs S Boys

<b>Independent examiner</b>	Nigel Wyatt BSC FCA Wyatt & Co 125 Main Street Garforth Leeds LS25 1AF
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#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

#### **Trustees**

The trustees named above have served throughout the year unless stated otherwise. The trustees' appointments are governed by the Memorandum and Articles of Association whereby in which one third of the trustees are subject to retirement by rotation.

# **Association Of Christian Writers**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) (*continued*)**

**Year ended 31 March 2021**

#### **Powers of the Trustees**

Subject to provision of the Act, the Memorandum and Articles of Association and to any directions given by special resolution, the business of the Charity shall be managed by the trustees who may exercise all the powers of the Charity. There are some eight specific powers mentioned in the Memorandum and Articles of Association.

#### **Objectives and policies**

The charity's objects are to advance the Christian religion by

- (I) the provision of training help and encouragement for current and prospective Christian writers, after training.
- (ii) working together with writers, editors, publishers, and users of literature to encourage mutual understanding and support in promotion of Christian writing.

The work of the Charity is carried out by volunteers, working under the direction of the Trustees.

#### **Public benefit**

Association of Christian Writers gives due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011 and deems its activity's and objectives meet the public benefit criteria.

#### **Reserves Policy**

The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission and consider it prudent that unrestricted reserves should be sufficient to cover three months running costs. The Trustees are confident that future income will enable the charity to meet its foreseeable needs on the basis of planned activity.

#### **Achievements and Performance**

Facilitating online Events such as Writers Groups and Writers Days during the lockdown. Also office bearers meeting and general Committee meetings. All this was done by Zoom and allowed members to access these events.

#### **Plans for the future**

We plan to continue with Writers Groups online via Zoom to accommodate members who are unable to travel. We are also offering an accredited Writing course for writers. This will be useful for those starting out and also established writers.

# **Association Of Christian Writers**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) (*continued*)**

**Year ended 31 March 2021**

#### **Financial Review**

For the year ending 31<sup>st</sup> of March 2021 the charity received unrestricted income of £28,569 and incurred unrestricted expenditure of 15,919 resulting in a unrestricted surplus of £12,650 for the year. At the year end the unrestricted closing fund balance was £34,690.

#### **Statement of Trustees' Responsibilities**

The trustees are required under the Charities Act 1993 to prepare financial statements each financial year, which give a true and fair view of the charity's financial activities during the year and of its position at the end of the year. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- (a) Select suitable accounting policies and apply them consistently.
- (b) Make judgements and estimates that are reasonable and prudent.
- (c) State whether applicable accounting standards and statements of recommended practices have been followed,  
subject to any departures disclosed and explained in the financial statements.
- (d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position and which enable them to ensure that the financial statements comply with the applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other regularities.

The trustees' annual report was approved and signed on behalf of the board of trustees by:

*Fiona J. Lloyd*

Mrs F Lloyd  
Trustee

Date: 17/12/2021

# **Association Of Christian Writers**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Association Of Christian Writers**

**Year ended 31 March 2021**

I report to the trustees on my examination of the financial statements of Association Of Christian Writers ('the charity') for the year ended 31 March 2021.

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

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

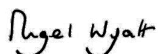
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Nigel Wyatt BSC FCA  
Wyatt & Co Chartered Accountants  
125 Main Street  
Garforth  
Leeds  
LS25 1AF

Date: 20/12/2021

# Association Of Christian Writers

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		2021	2020
		Unrestricted funds	Total funds
	Note	£	£
<b>Income and endowments</b>			
Donations and legacies	5	27,725	21,154
Charitable activities	6	825	1,876
Investment income	7	19	52
<b>Total income</b>		<u>28,569</u>	<u>23,082</u>
<b>Expenditure</b>			
Expenditure on raising funds:			
Costs of charitable activities	8	15,919	23,284
<b>Total expenditure</b>		<u>15,919</u>	<u>23,284</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>12,650</u>	<u>(202)</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		22,040	22,242
<b>Total funds carried forward</b>		<u>34,690</u>	<u>22,040</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

# Association Of Christian Writers

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
<b>Current assets</b>			
Debtors	12	1,526	130
Cash at bank and in hand		34,134	25,351
		<u>35,660</u>	<u>25,481</u>
<b>Creditors: amounts falling due within one year</b>	13	970	3,441
<b>Net current assets</b>		<u>34,690</u>	<u>22,040</u>
<b>Total assets less current liabilities</b>		<u>34,690</u>	<u>22,040</u>
<b>Net assets</b>		<u>34,690</u>	<u>22,040</u>
<b>Funds of the charity</b>			
Unrestricted funds		34,690	22,040
<b>Total charity funds</b>	15	<u>34,690</u>	<u>22,040</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue and are signed on behalf of the board by:

*Fiona J. Lloyd*

Mrs F Lloyd  
Trustee

Date: 17/12/2021

**The notes on pages 7 to 13 form part of these financial statements.**



# **Association Of Christian Writers**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2021**

#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 28 Pembroke Way, Whitby, YO21 1NT.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# **Association Of Christian Writers**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements (*continued*)**

**Year ended 31 March 2021**

#### **3. Accounting policies (*continued*)**

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# **Association Of Christian Writers**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements (*continued*)**

**Year ended 31 March 2021**

#### **3. Accounting policies (*continued*)**

##### **Operating leases**

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

#### **4. Limited by guarantee**

The Association Of Christian Writers is a limited by guarantee company and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, the liability of members is limited to £1.

# Association Of Christian Writers

## Company Limited by Guarantee

### Notes to the Financial Statements (*continued*)

Year ended 31 March 2021

#### 5. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
<b>Membership, donations and gift aid</b>				
Members Subscriptions	22,082	22,082	20,971	20,971
Gift Aid	5,643	5,643	—	—
Donations	—	—	183	183
	<u>27,725</u>	<u>27,725</u>	<u>21,154</u>	<u>21,154</u>

#### 6. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Publishing income	60	60	—	—
Writers Days	765	765	1,828	1,828
Competition Entries	—	—	48	48
	<u>825</u>	<u>825</u>	<u>1,876</u>	<u>1,876</u>

#### 7. Investment income

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Bank interest	<u>19</u>	<u>19</u>	<u>52</u>	<u>52</u>

# Association Of Christian Writers

## Company Limited by Guarantee

### Notes to the Financial Statements (*continued*)

Year ended 31 March 2021

#### 8. Costs of charitable activities

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Cost of charitable activities	<u>15,919</u>	<u>15,919</u>	<u>23,284</u>	<u>23,284</u>

#### 9. Independent examination fees

	<b>2021 £</b>	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>420</u>	<u>420</u>

#### 10. Staff costs

The total staff costs and employee benefits for the reporting period was Nil (2020: Nil)

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### 11. Trustee remuneration and expenses

No trustee received remuneration during the year for their role as a trustee.

During the year three trustees incurred out of pocket expenses totalling £136.66. The expenses were incurred in the day to day running of the charity for postage, printing and other day to day small general expenses.

#### 12. Debtors

	<b>2021 £</b>	2020 £
Trade debtors	<u>1,526</u>	<u>130</u>

# Association Of Christian Writers

## Company Limited by Guarantee

### Notes to the Financial Statements (*continued*)

Year ended 31 March 2021

#### 13. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	970	3,441

#### 14. Deferred income

	2021	2020
	£	£
Amount deferred in year	—	177

#### 15. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	22,040	28,569	(15,919)	34,690

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	22,242	23,082	(23,284)	22,040

# Association Of Christian Writers

## Company Limited by Guarantee

### Notes to the Financial Statements (*continued*)

Year ended 31 March 2021

#### 16. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	2021	
	£	£
Current assets	35,660	35,660
Creditors less than 1 year	(970)	(970)
<b>Net assets</b>	<u>34,690</u>	<u>34,690</u>

	Unrestricted Funds	Total Funds
	2020	
	£	£
Current assets	25,481	25,481
Creditors less than 1 year	(3,441)	(3,441)
<b>Net assets</b>	<u>22,040</u>	<u>22,040</u>

#### 17. Related parties

No related party transactions took place during the year.

**Association Of Christian Writers**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 March 2021**

**The following pages do not form part of the financial statements.**



# Association Of Christian Writers

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
<b>Membership, donations and gift aid</b>		
Members Subscriptions	22,082	21,202
Gift Aid	5,643	—
Writers Days	765	79
	<u>28,490</u>	<u>21,281</u>
<b>Charitable activities</b>		
Publishing	60	—
Writers Days	765	1,828
Competition Entries	—	48
	<u>—</u>	<u>—</u>
<b>Investment income</b>		
Bank interest	19	52
	<u>—</u>	<u>—</u>
<b>Total income</b>	<u>28,569</u>	<u>23,082</u>
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
Christian Resources Together	—	1,879
Sponsorship	1,080	—
Other Expenses	196	1,807
Bank Charges	316	439
Legal and professional	—	2,821
Insurance	1,103	550
Events and Conference Costs	1,277	816
Publication Costs	10,995	9,841
Independent Examiner's Fees	450	420
Postage, Printing, Stationary & Telephone	359	521
Competitions	143	—
Committee Retreat	—	4,190
	<u>15,919</u>	<u>23,284</u>
<b>Total expenditure</b>	<u>15,919</u>	<u>23,284</u>
<b>Net income/(expenditure)</b>	<u>12,650</u>	<u>(202)</u>