

**Writing West Midlands Ltd**  
(a Company Limited by Guarantee)

Trustees' Report and Financial Statements for the year  
ended 31 March 2023

Registered Company number 06264124

Registered Charity number 1147710



Writing West Midlands Ltd  
Financial Statements  
for the year ended 31 March 2023

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## Report of the Trustees

The directors of Writing West Midlands Ltd (“the charitable company”) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as its Trustees. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 (FRS102) (updated 1 January 2019).

The Trustees have pleasure in presenting the charitable company’s report and financial statements for the year ended 31 March 2023.

### OBJECTIVES AND ACTIVITIES

The objects of the Charity, as set out in its Memorandum and Articles of Association, are to advance education in the arts for the public benefit by promotion of creative writing, in particular but not exclusively in the UK’s West Midlands region.

To achieve these objects Writing West Midlands has a series of **Objectives**, as follows:

**Workforce/Talent Development** - Workforce/Talent Development activities develop the skills and talents of creative writers in all genres and forms.

**Artform/Sector Development** - Artform/Sector Development activities challenge and support the literature sector to develop the highest quality of creative writing.

**Participation/Market Development** - Participation/Market Development activities encourage emerging and established writers to participate in opportunities created or signposted.

**Audience/Readership Development** - Audience/Readership Development activities develop audiences/readers for new writers and their work.

**Young People Engagement** - Young People Engagement activities offer children and young people the opportunity to develop as creative writers.

**Regional Development** - Regional Development activities promote writing in the West Midlands in partnership with national and international organisations.

**National/International Development** - National and International Development activities develop the national offer for literature development and create opportunities for our writers to work beyond the UK.

**Organisational Development** - Organisational Development activities improve the way we run our organisation, including developing staff, volunteers and our Board of Trustees.

Our pursuit of these **Objectives** is informed by our commitment to Arts Council England’s Let’s Create Strategy and its Investment Principles. **Objectives** are delivered through activities across four main areas of work, along with work to support our Governance, Management and Organisational Development. These four areas of work and their activities are as follows:



## **Report of the Trustees (continued)**

### **Writer Development**

We support emerging and established writers with a programme of events and activities. This includes our annual writer networking conference (The National Writers' Conference), our Room 204 Writer Development Scheme and regular one-to-one advice and guidance sessions. We offer universities bespoke Creative Writing Career Seminars for their students.

We run a year-round programme of writing workshops and short-courses and other creative writing activities. We work with other organisations, for instance The Commonwealth Games, to create creative opportunities for writers. We make links with writing communities outside the UK to develop opportunities for writers in our region. We also run regional networks of university creative writing courses, literary translators and independent literary publishers.

### **Young Writers**

We work with children and young people to develop their interest in creative writing, largely through out of school activities but also with schools. This includes running our network of Spark Young Writers' Groups, publishing an online creative writing magazine for young writers and running our Young Writers Toolkit (offering advice for young people about the writing industry).

### **Festival & Events**

We develop audiences/readers for emerging and established writers and their work. This focuses on our Birmingham Literature Festival. We run a regional network of literature festival producers and provide on-going advice and guidance to other event organisers.

### **Reader Development**

We manage the West Midlands Readers' Network, an Arts Council England funded project that works with readers groups, public libraries and independent bookshops to provide support for 'creative reading'. This includes an annual online conference for public library and independent bookshop staff, a short story commissioning programme and an events programme for readers groups.

### **Governance, Management & Organisational Development**

We work constantly to improve the ways in which our organisation is governed, managed and organised. This includes offering training for staff, for volunteers and for our Board of Trustees, regular updating of our policies and financial management and IT management systems. Much governance is managed through our Finance & Resources, Personnel, Diversity, Contributed Income, Communications, Artistic Policy and Young Writers Sub-Committees.

When reviewing and planning activities over the year, Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. To broaden access and achieve our stated aims, we set costs of attendance and participation at the lowest possible level and offer many events, activities and services at no cost. We offer Bursary places across all our events and activities for those who are economically marginalised. We adopted the United Nations Sustainable Development Goals and will use these to guide our work.



## Report of the Trustees (continued)

### ACHIEVEMENTS AND PERFORMANCE

#### Writer Development

Our Writer Development work continued to focus on emerging writers requiring a range of support to develop and sustain their creative careers. This work included on-going sign-posting through social media, public events, training and one to one mentoring for those on our Room 204 Writer Development Scheme and others.

##### *Room 204 Writer Development Programme & One to One Mentoring*

Much of our Room 204 Writer Development Programme activity remained online, allowing us to efficiently engage with writers across our region, although in-person Room 204 Meet-Ups were run at our Birmingham office. A further 15 emerging writers joined our Room 204 Writer Development Programme, selected from 130 applications, bringing the membership up to 172, including people from all 14 West Midlands local authority areas in the region. The Programme offered workshops, one to one career mentoring and free entrance to our 2023 National Writers' Conference (for those newly joined). Room 204 Exchanges were introduced, being a monthly one hour sharing online of skills knowledge and by a Room 204 writer for other Room 204 writers.

Existing participants in the Programme continued to receive one to one mentoring. Our Chief Executive continued to contact Room 204 writers from early cohorts, offering additional one to one time. The Room 204 Programme is unique in offering permanent and ongoing support to those who are selected to join. 100% of those on the Programme indicated a satisfaction level of good or excellent. One to one mentoring on all aspects of the writing industry was also offered to other writers and literature professionals and, including one to ones with Room 204 writers, a total of 137 sessions were delivered during the year.

We continued to run a paid for mentoring programme for the regional publisher Nine Arches Press and had a smaller scale and un-costed relationship with The Emma Press, Verve Press and a new fiction publisher, Floodgate Press.

##### *National Writers' Conference, Short Courses & Workshops*

Our annual National Writers' Conference was hosted by University of Birmingham, with a podcast being produced after the Conference. Our programme of short courses and workshops continued, largely online. A total of 911 people attended 78 training sessions and 2051 hours of training was provided. The satisfaction level for our short courses, workshops and the National Writers' Conference was 100% good or excellent.



## Report of the Trustees (continued)

### *Other Writer Development Initiatives*

We continued to provide mentoring for the Birmingham Poet Laureate 2020 – 22 (Casey Bailey) and managed the process to recruit a Birmingham Poet Laureate and Birmingham Young Poet Laureate for 2022 – 24. We continued to support the Coventry Poet Laureate 2021 – 2023 (Emilie Lauren Jones). We managed regional recruitment for writers from disadvantaged backgrounds to receive critical readings ('free reads') of creative writing through The Literacy Consultancy. We supported a Translator in Residence project, working with Aston University and two leading translators, working with the Shropshire-based translator Sarah Letza. We managed two online creative writing groups as part of Writing East Midlands *Beyond the Spectrum* project. We ran six Regional Writer Meet-Ups to introduce our work to emerging writers across the region. We managed regional Universities Creative Writing, Literary Translators and Independent Publishers Networks.

We continued to run online networks for university creative writing courses, literary translators and independent literary publishers. We continued to support our Keele University and Birmingham City University Collaborative Doctoral Research Students as they worked on their PhDs. We completed our work with the animated comic book project, *Winds of Change*, working with KayMedia in Zimbabwe and the Room 204 writer Anabel Brightling, with funding from the British Council. We successfully drafted and applied for funding from Arts Council England for a programme of work with The Poetry Pharmacy in Bishop's Castle, Shropshire.

### **Young Writers**

Activities with Young Writers reverted to largely being delivered in person. Our work with young writers from age 8 upwards continued to be central to a significant element of our programme of activities. Most of this work was delivered through our Spark Young Writers Programme.

#### *Spark Young Writers Groups*

The number of Spark Young Writers Groups increased to 17, with two of these being online and the rest being in various locations across the region. Satisfaction rates for these groups (good or excellent) reached 91%.

#### *Publications & Other Activities*

We published two online editions of our Spark Young Writers Magazine, professionally edited and with contributions from young writers across the region. We delivered a programme of creative work with young people funded by the Birmingham Commonwealth 2022. This allowed us to work with young people in three schools to make poetry videos.

We were successful in bidding for a tender to run *Careers with Words*, a programme to promote careers in creative writing, publishing, bookselling and public libraries funded by Arts Connect and the Association of Senior Children's and Education Librarians. This delivered a programme of work in four locations in the West Midlands region.

#### *Summary of Young Writers Provision*

In total, we offered 161 training sessions and 2906 hours of engagement. Attenders at our activities for young writers numbered 1283 and came from 23 local authority areas, including all West Midlands areas and some other local authority areas. We offered 5 other Spark Young Writers activities (for instance Instagram writing prompts).



## Report of the Trustees (continued)

### Festivals & Events

Poets for Ukraine Events x 2 / Birmingham (UK) International Literary Salons

Our Festival & Events programme began to revert to mostly in-person, with a four-day Birmingham Literature Festival and a two day Skylines Poetry Festival amongst other activities.

#### *Birmingham Literature Festival & Year-Round Events*

The Birmingham Literature Festival was presented as a four day in-person event in October, based at the Birmingham Rep. Although issues were experienced with industrial action on the railways, the Festival was well received with good audiences. Satisfaction rates for the Birmingham Literature Festival (good or excellent) reached 92%.

A single day focussing on Black Writing, *Africa Writes Days*, was presented later in October, using the Legacy Centre in Aston, Birmingham, as a venue. A Readers Day was presented with the West Midlands Readers' Network in late October, using The Priory Rooms in Birmingham as a venue.

Along with publishers Nine Arches Press, a weekend poetry Festival, *Skylines*, was presented in Coventry in July, using the Belgrade Theatre as a venue. This used funds unspent from our Contains Strong Language Festival in Coventry the previous year. With local writer David Calcutt, we supported two poetry events concerned with the plight of the people of the Ukraine.

Our Birmingham International Literary Salon continued to present a monthly online discussion event with writers from beyond the Anglosphere, attracting between 15 and 20 participants upon each occasion.

Our Festivals and Events totalled 49 events, with 2757 attendances and 112 writers being involved.

### Reader Development

Our Reader Development work focussed on our management of the West Midlands Readers' Network, using National Lottery Project Grant funding from Arts Council England to run a programme of work from April 2022 until December 2023.

The programme of work included a short story commissioning scheme with readers groups, an online day conference for public library staff on reader development (the *Librarians' Virtual Toolkit*), two Reading Spas, two readers in residence and a Readers Day. We also facilitated nine events for readers groups.

The Librarians' Virtual Toolkit was attended by 120 people with an additional 357 watching the YouTube recording of the event. Satisfaction rate (good or excellent) for the Readers Day was 93%.

Writing West Midlands invited a group of new independent bookshops to join our Independent Publishers Network.



## Report of the Trustees (continued)

### FUTURE PLANS

From 2023/24 we will begin a new three-year National Portfolio Organisation funded programme with Arts Council England. The work funded will be a development of previous work, across four main areas of work – Festival & Events, Writer Development, Young Writers and Reader Development. With Arts Council England funding being given at standstill, some small reductions in work will be required although it is anticipated that additional funding may be forthcoming from other sources to support our core work and new projects.

The Birmingham Literature Festival will remain a flag-ship project. Our Birmingham International Literary Salon will continue as a monthly online event. We will continue to support the four regional networks (literary translators, university creative writing, literature festivals and independent publishers) and will look to develop our international work, for instance by inviting writers from mainland Europe to attend our Festival.

Our work to support individual writers will continue, with our National Writers' Conference, our Room 204 Writer Development Scheme and our one-to-one mentoring. Our Short Course and Workshop programme will continue, and we will look to refresh the range presented. We will support other on-going writer development initiatives, including The Literacy Agency's free-read scheme. All this activity will be presented as a combination of online and in-person.

Work with children and young people will remain an important and long-term focus. We will bring our programme of Spark Young Writers Groups back up to 21 groups, with three remaining permanently online. We will present a day event, *Careers in Words*, for young people aged 14 to 22, to encourage them to enter the writing industry. We will continue to publish our on-line creative writing magazine for young writers. We will apply to the Paul Hamlyn Foundation for funding to run creative writing work in schools.

Organisationally, we will continue to sustain our core offer across our region, while developing new initiatives where funding allows. We will develop sponsorship relationships, particularly those linked to the Birmingham Literature Festival.

Our various systems, including personnel and financial management and marketing, will be subject to continual development. We will continue to develop appropriate Customer Relationship Management systems for the organisation, which will help streamline how we communicate with many individuals and organisations. We will continue to recruit and train volunteers, particularly for our work with our Spark Young Writers' Groups and our festivals and events.

We will begin planning for work to take place from 2026 to 2029, potentially using Arts Council England funding alongside contributed income and earned income. This work will particularly focus on developing the Birmingham Literature Festival and our Spark Young Writers Groups programme. We will consider adopting the United Nations Sustainable Development Goals as a means of ensuring our work contributes to progressive change.

### FINANCIAL REVIEW

A surplus of £6,367 (2022: £10,532) was reported for the year. This increased total funds as at 31 March 2023, which now stand at £261,090 compared to £254,723 at the prior period end. A reduction in Charitable Income was matched by a reduction in expenditure, largely due to completion of the Contains Strong Language Programme in 2021/22.



## **Report of the Trustees (continued)**

### **Reserves policy and risks**

The Charity is constantly reviewing its cost base and implementing efficiencies with a view to maintaining liquid reserves to the equivalent of the level of annual funding from Arts Council England, a figure of £184K. The free reserves as at 31 March 2023 were £261,090, and therefore higher than currently recommended by the reserves policy. The Finance & Resources Sub-Committee will propose a new Reserves Policy to include applying some unneeded reserves to core or new activity.

### **Going Concern**

The Trustees have reviewed the long-term viability of the Charity on a regular basis, particularly in light of the increased cost of living. With confirmation of Arts Council England funding from 2023/24 to 2025/26 – albeit at standstill levels – and with the currently high level of reserves, the Trustees feel confident that the Charity is a Going Concern with very modest risks over the next three years.

### **Risk management statement**

The Trustees have continued to work on the development of its risk management strategy which has included an annual review of the risks that the charity may face, including appointing new IT contractors. The Trustees have continued working on formalising the documentation of systems and procedures in place to mitigate those risks identified in the review and implementing any required further procedures designed to minimise any potential impact on the charity should the risks materialise.

The key risks and uncertainties that have been identified and are being managed are:

- Personnel – loss of key staff, poor management of staff
- Governance – lack of appropriate trustee-level skills, poor reporting to Trustees
- Artistic Programme & Policy – low artistic quality, poor diversity levels
- Delivery – inappropriate venues, poor marketing
- Financial – key funding not forthcoming, low contributed income, increased costs across all areas
- Systems – poor IT management, failure of systems
- Child Protection – poor child-safeguarding policy implementation

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

Writing West Midlands Limited is a company limited by guarantee and was registered as a charity on 15 June 2012. The Charitable Company is governed by its Memorandum and Articles of Association which were adopted by the Board of Trustees on 13 March 2012.



## Report of the Trustees (continued)

### Appointment of Trustees, induction & training

New Trustees are appointed by invitation to join the Board given that they have the necessary skills and experience to contribute to the Trust's activities and to be able to discharge their obligations as Trustees. Prospective new Trustees meet initially with the Chair and Chief Executive and are then invited to observe a meeting of the Board of Trustees, at which they are given all relevant papers, including financial reports. A document produced by the Charity Commission on the responsibilities of Trustees is also provided. Subject to the prospective Trustee and the Board of Trustees being in favour of membership a Resolution is issued and voted on at a Board Meeting. The two longest serving Trustees are required to submit themselves for re-election annually.

Trustees are encouraged to attend a range of our activities, including the Birmingham Literature Festival and our work with young writers. In addition to attending quarterly Board Meetings and an AGM, Trustees are required to join at least one of our sub-committees (Finance, Personnel, Artistic, Marketing, Contributed Income, Diversity and Young Writers). Trustees are asked to complete a Conflict of Interest Declaration.

### REFERENCE AND ADMINISTRATIVE INFORMATION

#### Trustees:

Ms Nikki Bi (Chair)  
Professor Gregory Leadbetter  
Ms Olwen Brown  
Ms Maeve Clarke  
Mr John Roberts  
Mr George D Bastow  
Dr Lisa Blower  
Mr Robert Elkington  
Ms Laura A Willis  
Mr Thomas E Glave  
Ms Sandra van Lente (appointed 1 December 2022)

#### Company Secretary:

vacant

**Charity Number:** 1147710

**Company number:** 06264124

#### Registered Office:

Studio 130, Zellig,  
Gibb Street  
Birmingham  
B9 4AT



## Report of the Trustees (continued)

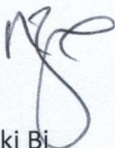
**Independent Examiner:**

Karen Hanlan, ACA  
Karen Hanlan Independent Examiner Ltd  
1 Saracen Close  
Ettington  
CV37 7SZ

**Bankers:**

The Co-operative Bank p.l.c.  
PO Box 101  
1 Balloon Street  
Manchester  
M60 4EP

Approved by the Board and signed on its behalf by:



Nikki B.  
Trustee

Date: 8<sup>th</sup> November 2023



## Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the surplus or deficit incurred by the charitable company for that year. In preparing those financial statements the Trustees 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 material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to exist.

The Trustees have overall responsibility for ensuring that the charitable company has an appropriate system of controls, financial and otherwise.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the charitable company is operating efficiently and effectively;
- its assets are safeguarded against un-authorised use or disposition;
- proper records are maintained, and financial information used within the charity or for publication is reliable;
- the charitable company complies with relevant laws and regulations.



## Independent Examiner's Report to the Trustees of Writing West Midlands Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023 which are set out on pages 14 to 28.

### Responsibilities and basis of report

As the charity trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your Company'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.

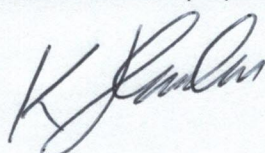
### Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts 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 accounts 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 (FRS102).

I have no concerns and have come across no 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.



Karen Hanlan,  
Member of Institute of Chartered Accountants England & Wales  
Karen Hanlan Independent Examiner Ltd  
1 Saracen Close  
Ettington  
Warwickshire  
CV37 7SZ

Date: 8 November 2023



Writing West Midlands Ltd  
Financial Statements  
for the year ended 31 March 2023

**Statement of Financial Activities (including an Income & Expenditure Account)**

		Un- restricted funds 2023	Restricted funds 2023	Total 2023	Total 2022
<b>Income from:</b>	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies	1	193,596	3,775	197,371	190,865
Charitable Activities	2	97,406	50,005	147,411	276,483
Trading Activities	3	3,500	-	3,500	-
Investments – bank interest		517	-	517	933
<b>Total income</b>		<b>295,019</b>	<b>53,780</b>	<b>348,799</b>	<b>468,281</b>
<b>Expenditure on:</b>					
Raising funds	4	20,171	-	20,171	18,504
Charitable activities	5	263,391	58,870	322,261	439,245
<b>Total Expenditure</b>		<b>283,562</b>	<b>58,870</b>	<b>342,432</b>	<b>457,749</b>
<b>Net income/(expenditure) and net movement in funds for year</b>		<b>11,457</b>	<b>(5,090)</b>	<b>6,367</b>	<b>10,532</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		249,292	5,431	254,723	244,191
Transfer of funds		341	(341)	-	-
<b>Total funds carried forward</b>		<b>261,090</b>	<b>-</b>	<b>261,090</b>	<b>254,723</b>

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



Writing West Midlands Ltd  
Financial Statements  
for the year ended 31 March 2023

## Balance sheet

Company registered number 06264124

Notes

**2023**

**2022**

£

£

### Fixed Assets

Tangible assets

9

**3,860**

**2,457**

### Current Assets

Debtors

10

**27,084**

**51,316**

Cash at bank and in hand

**254,023**

**237,313**

**281,107**

**288,629**

### Current Liabilities

Creditors: amounts falling due within one year

11

**(23,877)**

**(36,363)**

Net current assets

**257,230**

**252,266**

### Net assets

**261,090**

**254,723**

### The funds of the Charity:

Restricted Funds

12

-

**5,431**

Unrestricted Funds

12

**261,090**

**249,292**

### Total charity funds

**261,090**

**254,723**

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

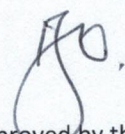
For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/Trustees:

(a) The members have not required the charitable company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006 - however, in accordance with section 145 of the Charities Act 2011 the financial statements have been examined by an independent examiner whose report appears on page 13.

(b) The directors/Trustees acknowledge their responsibility for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

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

  
Approved by the Trustees and signed on their behalf by:  
Nikki Bi, Trustee

Date: 8<sup>th</sup> November 2023



## Principal accounting policies

### Status of the company

The charitable company is limited by guarantee and does not have share capital. The liability of members is limited to £1 per member.

### Basis of preparation

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 (FRS102) (updated 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Writing West Midlands meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### Going concern statement

The financial statements have been prepared on a going concern basis which assumes that the Charitable Company will continue to operate. The validity of this assumption is dependent upon the continuance of support from the Charitable Company's key grant funder (Arts Council England), which was confirmed on 4<sup>th</sup> November 2022 with an announcement that regular funding would continue at the agreed level until March 2026, and in response to the progress made by the Charitable Company in pursuing a viable budget including the obtaining of further grants and other funds. The Charitable Company's current business plan shows that the Charitable Company will be able to operate in the foreseeable future. Based on this understanding, the directors believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

### Funds

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations and grants subject to conditions imposed by the provider or by specific terms of the appeal under which the funds were raised. The restrictive conditions are binding upon the Charitable Company.

### Income

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

Income relating to future periods, as a result of donor-imposed conditions specifying the time period, has been treated as deferred income.

Income dependent on certain conditions, amounting to more than mere administrative requirements, is recognised when the conditions have been fulfilled.



## Principal accounting policies (continued)

### Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charitable company of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP FRS102, general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charitable company which is the amount the charitable company would have been willing to pay to obtain the services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

### Interest receivable

Bank interest is shown on the basis of amounts receivable in the year.

### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company to the expenditure. All expenditure is accounted for on an accruals basis. Expenditure is classified under the following activity headings:

- Costs of raising funds comprises the costs of staff time, publicity and other costs associated with raising income and includes an allocation of associated support & governance costs.
- Expenditure on charitable activities includes the costs of festivals and events, Writer Development and Young Writers programmes undertaken to further the purposes of the charity and their associated support & governance costs.

### Allocation of support costs

Support costs are those functions that assist the work of the charitable company but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which support the charities activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities and have been allocated based on the amount of time spent by staff on each area of activity.

### Tangible fixed assets

Depreciation is provided at a rate calculated to write off the cost on a straight line basis over a period of less than the estimated useful life of the assets as follows:

Computer equipment, Office equipment & furniture	33% per annum
Fixed asset purchases above £500 are capitalised.	

### Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand and short term deposits repayable on within a three month notice period.

### Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.



## **Principal accounting policies (continued)**

### **Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

### **Taxation**

As a registered charity no provision is considered necessary for taxation.

### **Pension costs**

The charity contributes into a Group Personal Pension Plan for employees. This pension plan is defined contribution in nature and as required under FRS102 the annual cost is recognised as incurred and included in the Statement of Financial Activities.



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## Notes to the financial statements

### 1. Income from donations and legacies

	2023 £	2022 £
<b>Un-restricted:</b>		
Arts Council England – National Portfolio Funding	184,375	184,375
Donations (Including Friends)	496	970
Gifts in kind	8,725	3,120
Total un-restricted grants & donations	193,596	188,465
<b>Restricted grants:</b>		
Authors' Licensing & Collecting Society	3,775	2,400
Total restricted grants	3,775	2,400
<b>Total income from donations and legacies</b>	<b>197,371</b>	<b>190,865</b>

Gifts in kind relate to donated facilities and services provided by other organisations to enable Writing West Midlands to carry out its activities. They comprise venue costs in relation to events and workshops.

### 2. Income from charitable activities

	2023 £	2022 £
<b>Restricted grants:</b>		
EU- Creative Europe Project	-	41,308
Coventry City of Culture	38,535	200,089
Birmingham City Council – Commonwealth Games Project	11,470	-
Total restricted grants	50,005	241,397
<b>Un-restricted income:</b>		
Festivals & events	20,197	5,127
Writer development	13,342	16,870
Work with Young Writers & schools	44,136	9,988
Other earned income	19,731	3,101
Total un-restricted income	97,406	35,086
<b>Total income from Charitable Activities</b>	<b>147,411</b>	<b>276,483</b>



## Notes to the financial statements (continued)

### 3. Income from trading activities

Income from trading activities relates to sponsorship from organisations supporting the Birmingham Literature Festival and other events and workshops.

### 4. Analysis of expenditure on raising funds

	2023	2022
	£	£
Staff costs	12,059	11,019
Printing, publicity & marketing costs	1,111	537
Allocation of support costs	5,739	5,836
Allocation of governance costs	1,262	1,112
	<hr/>	<hr/>
<b>Total cost of raising funds</b>	<b>20,171</b>	<b>18,504</b>



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## Notes to the financial statements (continued)

### 5. Analysis of expenditure on charitable activities

	<b>Festivals &amp; Events</b>	<b>Writer development</b>	<b>Young Writers</b>	<b>2023 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Direct operating and programming costs	37,888	20,958	46,694	<b>105,540</b>
Coventry City of Culture Contains Strong Language Festival	34,024	-	-	<b>34,024</b>
Bursaries	-	2,034	1,477	<b>3,511</b>
Marketing, printing & publicity	15,548	2,221	3,333	<b>21,102</b>
Staff costs	41,774	19,803	38,437	<b>100,014</b>
Support costs	19,883	9,426	18,295	<b>47,604</b>
Governance costs	4,372	2,072	4,022	<b>10,466</b>
<b>Total 2022/23</b>	<b>153,489</b>	<b>56,514</b>	<b>112,258</b>	<b>322,261</b>

Expenditure on charitable activities includes £263,391(2022: £193,845) relating to un-restricted funds and £58,870(2022: £242,045) relating to restricted funds. Direct operating and programming costs includes gifts in kind of £8,725 (2022 £3,120) in relation to venues provided for Young Writers Groups, the conference and summer schools free of charge.

Support & governance costs have been allocated across activity categories in accordance with time spent by staff in those areas.

	<b>Festivals &amp; Events</b>	<b>Writer development</b>	<b>Young Writers</b>	<b>2022 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Direct operating and programming costs	18,773	14,560	20,640	<b>53,973</b>
Direct production costs of READ ON project	-	-	29,171	<b>29,171</b>
Coventry City of Culture Contains Strong Language Festival	193,398	-	-	<b>193,398</b>
Bursaries	-	1,290	-	<b>1,290</b>
Marketing, printing & publicity	7,520	1,074	1,612	<b>10,206</b>
Staff costs	40,924	19,190	32,620	<b>92,734</b>
Support costs	21,676	10,164	17,278	<b>49,118</b>
Governance costs	4,128	1,936	3,291	<b>9,355</b>
<b>Total 2021/22</b>	<b>286,419</b>	<b>48,214</b>	<b>104,612</b>	<b>439,245</b>



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## Notes to the financial statements (continued)

### 6. Analysis of support and governance costs

	Support costs	Governance costs	2023 Total
	£	£	£
Staff costs	18,050	9,215	27,265
Staff training, travel & subsistence	2,534	-	2,534
Office costs	31,536	-	31,536
Depreciation	1,223	-	1,223
Legal & professional fees	-	13	13
Independent Examiners fees (including accountancy)	-	2,500	2,500
<b>Total 2022/23</b>	<b>53,343</b>	<b>11,728</b>	<b>65,071</b>

	Support costs	Governance costs	2022 Total
	£	£	£
Staff costs	17,689	8,622	26,311
Staff training, travel & subsistence	1,460	-	1,460
Office costs	34,531	-	34,531
Depreciation	1,274	-	1,274
Legal & professional fees	-	48	48
Independent Examiners fees	-	1,650	1,650
Trustee meeting costs	-	147	147
<b>Total 2021/22</b>	<b>54,954</b>	<b>10,467</b>	<b>65,421</b>

### 7. Net income for the year

	2023	2022
	£	£
Net income for the year is stated after charging:		
Depreciation	1,223	1,274
Independent examiners fees -		
Independent examination	1,350	1,250
Accountancy services	1,150	400



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## Notes to the financial statements (continued)

### 8. Analysis of staff costs, trustee remuneration and expenses

	2023	2022
	£	£
Salaries	130,472	120,561
National Insurance	5,852	5,159
Pension	3,014	4,344
Total	<u>139,338</u>	<u>130,064</u>

### Staff Numbers

	Number	Number
Average number of full-time equivalent excluding Trustees	<u>3.7</u>	<u>3.7</u>

No employees had employee benefits in excess of £60,000 (2022: nil).

The charitable company's trustees were not paid or received any other benefits from employment with the charity in the year, other than that noted in note 14 on page 27. No Trustee expenses were reimbursed during the year (2022: £nil).

The key management personnel of the charity comprise the trustees and the Chief Executive. Trustees receive no remuneration or other benefits from the charity. The remuneration of key management personnel (excluding pension contributions) for the year was £39,193 (2022: £39,013).



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## Notes to the financial statements (continued)

### 9. Tangible fixed assets

	Computer Equipment £	Furniture, Fixture, & Fittings £	Total £
<b>Cost</b>			
At beginning of year	15,907	1,615	17,522
Additions	2,626	-	2,626
At end of year	18,533	1,615	20,148
<b>Depreciation</b>			
At beginning of year	13,450	1,615	15,065
Charge for the year	1,223	-	1,223
At end of year	14,673	1,615	16,288
<b>Net Book Value</b>			
<b>At 31 March 2023</b>	<b>3,860</b>	<b>-</b>	<b>3,860</b>
At 31 March 2022	2,457	-	2,457

### 10. Debtors

	2023 £	2022 £
Trade debtors	3,576	5,763
Other debtors	2,880	2,880
Prepayments	2,558	5,323
Accrued income	18,070	37,350
	<b>27,084</b>	<b>51,316</b>



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## Notes to the financial statements (continued)

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

	2023	2022
	£	£
Trade creditors	3,453	2,666
Taxation and social security	8,615	1,703
Deferred income	3,269	27,698
Accruals	8,540	4,296
	<b>23,877</b>	<b>36,363</b>

#### Deferred income:

	2023	2022
	£	£
Balance brought forward	27,698	110,095
Transferred to statement of financial activities	(27,698)	(89,514)
Deferred in year	3,269	7,118
	<b>3,269</b>	<b>27,698</b>

Deferred income relates to grants and fees received in advance of the period to which they relate.

### 12. Funds

2022/23	Balance at beginning of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
<b>Restricted funds</b>					
Authors' Licensing & Collecting Society	-	3,775	(3,775)	-	-
Contains Strong Language Festival	5,431	38,535	(43,966)	-	-
Commonwealth Game Project	-	11,470	(11,129)	(341)	-
	<b>5,431</b>	<b>53,780</b>	<b>(58,870)</b>	<b>(341)</b>	<b>-</b>
<b>Unrestricted funds</b>					
General fund	249,292	295,019	(283,562)	341	261,090
Total	<b>254,723</b>	<b>348,799</b>	<b>(342,432)</b>	<b>-</b>	<b>261,090</b>

Authors' Licensing & Collecting Society – Funding received to support attendance at the National Writers' Conference for Room 204 participants.

Contains Strong Language Festival – Funded by the Arts Council England, Coventry City of Culture Trust and the British Council for events in 2021 as part of Coventry's City of Culture. Arts Council England then agreed for unspent funds to be applied to activities in Coventry in July 2022.

Commonwealth Games Project – Funded by Birmingham City Council towards a programme of poetry work with young people.



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## Notes to the financial statements (continued)

	Balance at beginning of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
<b>2021/22</b>					
<b>Restricted funds</b>					
Authors' Licensing & Collecting Society	2,250	2,400	(4,650)	-	-
Contains Strong Language Festival	(1,190)	200,089	(193,468)	-	5,431
EU- Creative Europe Project	-	41,308	(43,927)	2,619	-
	1,060	243,797	(242,045)	2,619	5,431
<b>Unrestricted funds</b>					
General fund	243,131	224,484	(215,704)	(2,619)	249,292
Total	244,191	468,281	(457,749)	-	254,723

### 13. Analysis of net assets between funds

	Un- restricted £	Restricted £	Total £
<b>2022/23</b>			
Fixed assets	3,860	-	3,860
Debtors	27,084	-	27,084
Cash at bank and in hand	254,023	-	254,023
Creditors	(23,877)	-	(23,877)
	261,090	-	261,090
Funds			
<b>2021/22</b>			
Fixed assets	2,457	-	2,457
Debtors	51,316	-	51,316
Cash at bank and in hand	211,301	26,012	237,313
Creditors	(15,782)	(20,581)	(36,363)
	249,292	5,431	254,723
Funds			



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## Notes to the financial statements (continued)

### 14. Related party transactions

Fees & expenses were paid to three Trustees for services provided to train writers to work with children and to lead creative writing workshops and short courses, as follows:

G Bastow	£nil	(2022: £450)
L Blower	£250	(2022: £175)
T Glave	£200	(2022: £1,025)
G Leadbetter	£285.18	(2022: £nil)

Midland Creative Projects Limited, a Company owned and controlled by the Chief Executive, paid Writing West Midlands £nil (2022: £1,612.50) for its involvement with the Read On Creative Europe Project. In addition, total expenses of £147.62 (2022: £588.08) were reimbursed to Midland Creative Arts Projects relating to expenditure incurred on behalf of Writing West Midlands.

The Articles of Association allow payments to Trustees for the supply of services in connection with the charitable company's charitable activities.

### 15. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows

Expiring:

- Within one year
- Between two and five years

2023	2022
£	£
-	-
-	-

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### 16. Controlling Interests

The charity is controlled by the Trustees.



Writing West Midlands Ltd  
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## Notes to the financial statements (continued)

### 17. Prior year comparative Statement of Financial Activities

	Un- restricted funds 2022	Restricted funds 2022	Total 2022
<b>Income from:</b>	£	£	£
Donations and legacies	188,465	2,400	190,865
Charitable Activities	35,086	241,397	276,483
Trading Activities	-	-	-
Investments – bank interest	933	-	933
<b>Total income</b>	<b>224,484</b>	<b>243,797</b>	<b>468,281</b>
<b>Expenditure on:</b>			
Raising funds	18,504	-	18,504
Charitable activities	197,200	242,045	439,245
<b>Total Expenditure</b>	<b>215,704</b>	<b>242,045</b>	<b>457,749</b>
<b>Net income and net movement in funds for year</b>	<b>8,780</b>	<b>1,752</b>	<b>10,532</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	243,131	1,060	244,191
Transfer of funds	(2,619)	2,619	-
<b>Total funds carried forward</b>	<b>249,292</b>	<b>5,431</b>	<b>254,723</b>