

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

Trustees' Report and Financial Statements for the year  
ended 31 March 2024

Registered Company number 06264124

Registered Charity number 1147710

Writing West Midlands Ltd  
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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 2024.

### 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, but also included working with established writers who found themselves increasingly in need of similar support. 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 for others.

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

A further 15 emerging or established writers joined our Room 204 Writer Development Programme in 2023, selected from 123 applications, bringing the membership up to 185, 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 2024 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. Quarterly in-person Room 204 meet-ups continued.

Existing participants in the Room 204 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 103 sessions were delivered during the year.

We continued to run a paid for mentoring programme for the regional publisher Nine Arches Press and offered smaller scale and un-costed support for other independent publishers and other literature development organisations in the region.

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

Our annual National Writers Conference was hosted by University of Birmingham, with a highest ever booking/attendance figure of 209. Our programme of short courses and workshops continued, largely online and with some in-person workshops run as part of the Birmingham Literature Festival. A total of 702 people attended 59 training sessions and 997 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 2022 – 24 (Jasmin Gardosi) and during the year agreed to take over overall management of both the Birmingham Poet Laureate and Birmingham Young Poet Laureate from July 2024 onwards. We continued to support the Coventry Poet Laureate 2021 – 2023 (Emilie Lauren Jones) and assisted in the recruitment of the Coventry Poet Laureate 2023 – 2025 (John Bernard) and the Coventry Young Poet Laureate 2023 – 2025 (Aamani Kanda).

We managed regional recruitment for writers from disadvantaged backgrounds to receive critical readings ('free reads') of creative writing through The Literacy Consultancy. 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, the latter including some Independent Booksellers. On two separate occasions, Writing West Midlands organised a tour of independent bookshops for The Guardian newspaper and ACE colleagues. The former resulted in an article in The Guardian newspaper.

We continued to support our Keele University and Birmingham City University Collaborative Doctoral Research Students as they worked on their PhDs. We successfully drafted and applied for funding from Arts Council England for the JAAG Festival in Birmingham (which took place in July 2024, so beyond the scope of this report).

### **Young Writers**

Activities with Young Writers reverted to largely being delivered in person, although we maintained three on-line Spark Young Writers Groups. 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 21, with three of these being online and the rest being in various locations across the region. Satisfaction rates for these groups (good or excellent) reached 91%. Some Spark Young Writers Groups were partly supported by funds received from the Inclusive Communities Fund (a legacy of the Birmingham Commonwealth Games managed by the Heart of England Foundation) and by National Lottery Project Grants submitted on behalf of Staffordshire and Shropshire Library Services.

#### *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 and we published one hardcopy Spark Young Writers Anthology.

#### *Summary of Young Writers Provision*

In total, we offered 192 training sessions and 2699 hours of engagement. Attenders at our activities for young writers numbered 1346 and came from 24 local authority areas, including all West Midlands areas and some local authority areas beyond the West Midlands.

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## Report of the Trustees (continued)

### Festivals & Events

#### *Birmingham Literature Festival*

The Birmingham Literature Festival was presented as a four day in-person event in October, based at the Birmingham Rep and also using The Exchange and The Roundhouse as venues. Our programme was an eclectic mixture of talks, discussions, performances and workshops, focussing on high quality writing. The Festival included an event for schools featuring local writer Sir Lenny Henry, as well as many other poets, fiction writers and writers of narrative non-fiction.

Satisfaction rates for the Birmingham Literature Festival (good or excellent) reached 98%. A total of 27 events and workshops were presented, with 3,468 tickets sold/taken. We earned more ticket income and Festival sponsorship than budgeted and spent less on Festival delivery than budgeted. The Festival included the West Midlands Readers' Network *Readers' Day* as a closing event.

#### *Year-Round Events*

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. Guests included writers from Italy, Peshawar (India), France, Côte d'Ivoire, The Basque Country, Chile and Jamaica.

### 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 2023 until March 2024.

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, one reader in residence programme and a Poetry Spa Day and a Readers Day (as part of the Birmingham Literature Festival). We also facilitated eight events for readers groups.

The Librarians' Virtual Toolkit was attended by 122 people with an additional 245 watching the YouTube recording of the event. Satisfaction rate (good or excellent) for the Readers Day was 93%.

### United Nations Sustainable Development Goals

Trustees adopted the United Nations Sustainable Development Goals during 2023-24. Consideration of the most appropriate goals for our work (for instance Justice, Education and Climate Crisis) are now included in development of all our work and are a standing item at all Sub-Committees and Board Meetings.

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## Report of the Trustees (continued)

### FUTURE PLANS

In 2023/24 we began a new three-year National Portfolio Organisation funded programme with Arts Council England (subsequently extended to four years by Arts Council England). The work funded is 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 have been required.

The Birmingham Literature Festival remains a flag-ship development 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 in ways that do not unduly increase our CO2 impact.

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 continue to refresh the range presented. We will support other on-going writer development initiatives, including The Literacy Agency's free-read scheme and a new residency in Belfast with which we have been invited to participate.

Work with children and young people will remain our most important long-term focus. We will bring our programme of Spark Young Writers Groups back up to 24 groups, with three remaining permanently online. We will present a day event, *Careers in Words*, for young people aged 16 to 24, to encourage them to enter the writing industry. We will continue to publish our on-line creative writing magazine for young writers.

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. We will continue to pursue ways of supporting the United Nations Sustainable Development Goals.

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 2027 to 2030, anticipating the opportunity to apply for 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.



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## Report of the Trustees (continued)

### FINANCIAL REVIEW

A deficit of £9,894 (2023: surplus £6,367) was reported for the year. This decreased total funds as at 31 March 2024, which now stand at £251,196 compared to £261,090 at the prior period end. The deficit was accounted for by planned use of reserves, including the commissioning of a research report into our work with young writers, one off cost-of-living payments to all staff (excluding the Chief Executive) and temporary increased staffing to cover additional fundraising.

#### 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 2024 were £249,198, and therefore higher than currently recommended by the reserves policy. The Finance & Resources Sub-Committee will propose a new Reserves Policy during 2024-25.

#### Going Concern

The Trustees have reviewed the long-term viability of the Charity on a regular basis. With confirmation of Arts Council England funding from 2023-24 to 2026-27 – 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 using a Charity Commission checklist. Arts Council England, our main funder, consider Writing West Midlands to be a low-risk funded organisation. While the Trustees identified seven areas that have the potential for risk (Personnel, Governance, Artistic Programme & Policy, Delivery, Financial, Systems and Child Protection), risks pertaining to these areas are mostly hypothetical with work being undertaken to mitigate potential impact, as follows:

- Personnel – key staff are appropriately rewarded, good staff management processes are in place
- Governance – the Board and various Sub-Committees receive good information and are appropriately skilled
- Artistic Programme & Policy – artistic quality is monitored and constantly improved, particularly relating to serving a diverse audiences/participants
- Delivery – venues are constantly assessed, marketing is regularly reviewed
- Financial – ongoing work to improve the likelihood of future funding, careful management of expenditure, new income streams being tested
- Systems – high-quality IT support being used to mitigate against failure of systems
- Child Protection – regular reviewing of policies and training of staff

### 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  
Professor Thomas E Glave  
Ms Sandra van Lente

#### Company Secretary:

vacant

**Charity Number:** 1147710

**Company number:** 06264124

#### Registered Office:

Studio 130, Zellig,  
Gibb Street  
Birmingham  
B9 4AT

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**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 Bi  
*Trustee*

Date: 20/11/24

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## **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.

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## **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 2024 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: 20/11/24

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

		Un- restricted funds 2024	Restricted funds 2024	Total 2024	Total 2023
<b>Income from:</b>	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies	1	195,979	3,775	199,754	197,371
Charitable Activities	2	58,173	1,666	59,839	147,411
Trading Activities	3	7,166	-	7,166	3,500
Investments – bank interest		1,726	-	1,726	517
<b>Total income</b>		<b>263,044</b>	<b>5,441</b>	<b>268,485</b>	<b>348,799</b>
<b>Expenditure on:</b>					
Raising funds	4	20,630	-	20,630	20,171
Charitable activities	5	252,308	5,441	257,749	322,261
<b>Total Expenditure</b>		<b>272,938</b>	<b>5,441</b>	<b>278,379</b>	<b>342,432</b>
<b>Net (expenditure)/ income and net movement in funds for year</b>		<b>(9,894)</b>	<b>-</b>	<b>(9,894)</b>	<b>6,367</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		261,090	-	261,090	254,723
Transfer of funds		-	-	-	-
<b>Total funds carried forward</b>		<b>251,196</b>	<b>-</b>	<b>251,196</b>	<b>261,090</b>

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

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## Balance sheet

Company registered number 06264124	Notes	<b>2024</b>	2023
		<b>£</b>	<b>£</b>
<b>Fixed Assets</b>			
Tangible assets	9	<u>1,998</u>	3,860
<b>Current Assets</b>			
Debtors	10	9,001	27,084
Cash at bank and in hand		<u>266,186</u>	254,023
		<b>275,187</b>	281,107
<b>Current Liabilities</b>			
Creditors: amounts falling due within one year	11	(25,989)	(23,877)
Net current assets		<u>249,198</u>	257,230
<b>Net assets</b>		<u><b>251,196</b></u>	261,090
<b>The funds of the Charity:</b>			
Restricted Funds	12	-	-
Unrestricted Funds	12	<u>251,196</u>	261,090
<b>Total charity funds</b>		<u><b>251,196</b></u>	261,090

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

For the year ended 31 March 2024 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: 20/12/24

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## 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 2027, 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.



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## 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.

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## **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

	2024	2023
	£	£
<b>Un-restricted:</b>		
Arts Council England – National Portfolio Funding	184,375	184,375
Donations (Including Friends)	554	496
Gifts in kind	11,050	8,725
Total un-restricted grants & donations	195,979	193,596
<b>Restricted grants:</b>		
Authors' Licensing & Collecting Society	3,775	3,775
Total restricted grants	3,775	3,775
<b>Total income from donations and legacies</b>	<b>199,754</b>	<b>197,371</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

	2024	2023
	£	£
<b>Restricted grants:</b>		
Coventry City of Culture	-	38,535
Birmingham City Council – Commonwealth Games Project	-	11,470
Heart of England Foundation	1,666	-
Total restricted grants	1,666	50,005
<b>Un-restricted income:</b>		
Festivals & events	19,804	20,197
Writer development	12,954	13,342
Work with Young Writers & schools	13,393	44,136
Other earned income	12,022	19,731
Total un-restricted income	58,173	97,406
<b>Total income from Charitable Activities</b>	<b>59,839</b>	<b>147,411</b>

Writing West Midlands Ltd  
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## 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

	2024	2023
	£	£
Staff costs	12,007	12,059
Printing, publicity & marketing costs	1,142	1,111
Allocation of support costs	6,288	5,739
Allocation of governance costs	1,193	1,262
<b>Total cost of raising funds</b>	<b>20,630</b>	<b>20,171</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>2024 Total £</b>
Direct operating and programming costs	19,356	12,926	32,137	<b>64,419</b>
Bursaries	420	1,895	2,085	<b>4,400</b>
Marketing, printing & publicity	15,992	2,284	3,427	<b>21,703</b>
Staff costs	48,318	20,508	34,206	<b>103,032</b>
Support costs	25,304	10,740	17,913	<b>53,957</b>
Governance costs	4,801	2,038	3,399	<b>10,238</b>
<b>Total 2023/24</b>	<b>114,191</b>	<b>50,391</b>	<b>93,167</b>	<b>257,749</b>

Expenditure on charitable activities includes £252,308(2023: £263,391) relating to un-restricted funds and £5,441 (2023: £58,870) relating to restricted funds. Direct operating and programming costs includes gifts in kind of £11,050 (2023: £8,725) 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>2023 Total £</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>

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## Notes to the financial statements (continued)

### 6. Analysis of support and governance costs

	Support costs £	Governance costs £	2024 Total £
Staff costs	18,931	9,382	28,313
Staff training, travel & subsistence	2,874	-	2,874
Office costs	36,578	-	36,578
Depreciation	1,862	-	1,862
Legal & professional fees	-	13	13
Independent Examiners fees (including accountancy)	-	2,000	2,000
Trustee meeting costs	-	36	36
<b>Total 2023/24</b>	<b>60,245</b>	<b>11,431</b>	<b>71,676</b>

	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	-	2,500	2,500
<b>Total 2022/23</b>	<b>53,343</b>	<b>11,728</b>	<b>65,071</b>

### 7. Net income for the year

	2024 £	2023 £
Net income for the year is stated after charging:		
Depreciation	1,862	1,223
Independent examiners fees -		
Independent examination	1,500	1,350
Accountancy services	500	1,150

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## Notes to the financial statements (continued)

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

	2024	2023
	£	£
Salaries	134,589	130,472
National Insurance	5,518	5,852
Pension	3,245	3,014
Total	<u>143,352</u>	<u>139,338</u>

### Staff Numbers

	Number	Number
Average number of full-time equivalent excluding Trustees	<u>3.6</u>	<u>3.7</u>

No employees had employee benefits in excess of £60,000 (2023: 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 (2023: £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 £41,465 (2023: £39,193).

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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	18,533	1,615	20,148
Additions	-	-	-
At end of year	18,533	1,615	20,148
<b>Depreciation</b>			
At beginning of year	14,673	1,615	16,288
Charge for the year	1,862	-	1,862
At end of year	16,535	1,615	18,150
<b>Net Book Value</b>			
<b>At 31 March 2024</b>	<b>1,998</b>	<b>-</b>	<b>1,998</b>
At 31 March 2023	3,860	-	3,860

### 10. Debtors

	2024 £	2023 £
Trade debtors	1,500	3,576
Other debtors	2,880	2,880
Prepayments	1,858	2,558
Accrued income	2,763	18,070
	<b>9,001</b>	<b>27,084</b>



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## Notes to the financial statements (continued)

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

	2024	2023
	£	£
Trade creditors	2,012	3,453
Taxation and social security	3,897	8,615
Deferred income	16,962	3,269
Accruals	3,118	8,540
	<u>25,989</u>	<u>23,877</u>
<b>Deferred income:</b>	<b>2024</b>	<b>2023</b>
	£	£
Balance brought forward	3,269	27,698
Transferred to statement of financial activities	(3,269)	(27,698)
Deferred in year	<u>16,962</u>	<u>3,269</u>
Balance at end of year	<u>16,962</u>	<u>3,269</u>

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

### 12. Funds

2023/24	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)	-	-
Heart of England – United by 2022	-	1,666	(1,666)	-	-
	<u>-</u>	<u>5,441</u>	<u>(5,441)</u>	<u>-</u>	<u>-</u>
<b>Unrestricted funds</b>					
General fund	261,090	263,044	(272,938)	-	251,196
Total	<u>261,090</u>	<u>268,485</u>	<u>(278,379)</u>	<u>-</u>	<u>251,196</u>

Authors' Licensing & Collecting Society – Funding received to support attendance at the National Writers Conference for Room 204 participants, and for costs associated with the National Writers Conference and the Careers in Writing Day.

Heart of England - United by 2022 (specifically their Inclusive Communities Fund) – Funding received to support an additional Spark Young Writers Group in Birmingham, training for writers working on our Spark Young Writers Programme, a Celebratory Event for this Programme and delivery of online and public library events as part of the Birmingham Literature Festival.

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## Notes to the financial statements (continued)

<b>2022/23</b>	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)	-
	5,431	53,780	(58,870)	(341)	-
<b>Unrestricted funds</b>					
General fund	249,292	295,019	(283,562)	341	<b>261,090</b>
Total	254,723	348,799	(342,432)	-	<b>261,090</b>

### 13. Analysis of net assets between funds

<b>2023/24</b>	Un- restricted £	Restricted £	Total £
Fixed assets	1,998	-	1,998
Debtors	9,001	-	9,001
Cash at bank and in hand	266,186	-	266,186
Creditors	(25,989)	-	(25,989)
Funds	<b>251,196</b>	-	<b>251,196</b>

  

<b>2022/23</b>	Un- restricted £	Restricted £	Total £
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)
Funds	<b>261,090</b>	-	<b>261,090</b>

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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:

L Blower	£nil	(2023: £250)
T Glave	£nil	(2023: £200)
G Leadbetter	£nil	(2023:£285.18)

Midland Creative Projects Limited, a Company owned and controlled by the Chief Executive, received total expenses of £1,289.69 (2023: £147.62) 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

2024	2023
£	£
-	-
-	-

### 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 2023	Restricted funds 2023	Total 2023
<b>Income from:</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies	193,596	3,775	197,371
Charitable Activities	97,406	50,005	147,411
Trading Activities	3,500	-	3,500
Investments – bank interest	517	-	517
<b>Total income</b>	<b>295,019</b>	<b>53,780</b>	<b>348,799</b>
<b>Expenditure on:</b>			
Raising funds	20,171	-	20,171
Charitable activities	263,391	58,870	322,261
<b>Total Expenditure</b>	<b>283,562</b>	<b>58,870</b>	<b>342,432</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>Reconciliation of funds</b>			
Total funds brought forward	249,292	5,431	254,723
Transfer of funds	341	(341)	-
<b>Total funds carried forward</b>	<b>261,090</b>	<b>-</b>	<b>261,090</b>