Writing West Midlands Ltd

(a Company Limited by Guarantee)

Company Registration No. 06264124

Charity Registration No. 1147710

Report and Unaudited Financial Statements
Year ended 31 March 2026

Writing West Midlands Ltd

Status:	Charity registration no.: 1147710 Memorandum And Articles Incorporated 13 March 2012
Registered Office:	Studio 130, Zellig Gibb Street Birmingham B9 4AT
Trustees:	Ms Nikki Bi (Chair) Professor Gregory Leadbetter Ms Olwen Brown Mrs Sue Ball (appointed 20 December 2025) Ms Jacqui Francis (appointed 20 December 2025) 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
Bankers:	The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester M60 4EP
Independent examiner:	Shruti Soni Ltd Chartered Certified Accountants 117A St. John's Hill Sevenoaks TN13 3PE

Trustees' Report for the year ended 31 March 2026

The Trustees have pleasure in presenting their Annual Report and Financial Statements for the year ended 31 March 2026.

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).

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).

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.

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

Our Objectives are delivered through activities across three main areas of work, along with work to support our Governance, Management and Organisational Development. These three key areas of work and their activities are as follows:

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 and ad hock programme of Creative Writing Career Seminars for students at universities in the region.

We run a year-round programme of writing workshops and short-courses and other creative writing activities. We work with other organisations, for instance regional publishers, 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. This includes running our network of Spark Young Writers Groups, publishing an online creative writing magazine for young writers and running our Careers in Writing Day (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. We run an online programme of monthly conversations with writers from beyond the Anglosphere - the Birmingham (UK) International Literary Salon.

In addition to the three areas of work above, we undertook Reader Development work through our contract to 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. This work is undertaken as a contract for the West Midlands Readers' Network and does not form part of our work as part of being an Arts Council England National Portfolio Organisation.

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 our financial management and IT systems. Much of our governance is managed through our sub-committees, currently Finance & Resources (including Contributed Income), Personnel, Diversity, Sales & Marketing, 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.

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. Our work also includes working with established writers who find 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.

Room 204 Writer Development Programme & One to One Mentoring.

A further 15 emerging or established writers joined our Room 204 Writer Development Programme in 2025, selected from 97 applications, bringing the membership up to 217, including people from all 14 local authority areas in the West Midlands. The Programme offered workshops, one to one career mentoring and free entrance to our 2026 National Writers Conference (for those newly joined). Our Room 204 Exchanges continued, offering a monthly one hour sharing online of skills knowledge and by a Room 204 writer or other expert for other Room 204 writers.

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 150 sessions were delivered during the year. We continued to run a mentoring programme for the regional publisher Nine Arches Press and offered similar 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 further increase in attendance (attenders and speakers/participants) to 250 (our nominal maximum capacity). 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 557 people attended 48 training sessions and 1,288 hours of training was provided. The satisfaction level for our short courses, workshops and the National Writers Conference was 100% good or excellent.

Other Writer Development Initiatives

Having assisted in the set-up of the Coventry Poet Laureate and Coventry Young Poet Laureate from July 2021 onwards, we assisted in recruitment and appointment of the Coventry Poet Laureate 2025 – 27 (Andrea Mbarushimana) and the Coventry Young Poet Laureate (2025 – 27 (Diamond Kayode-Osunlana). We provided mentoring for the Birmingham Laureate 2024 – 2026 (Ayan Aden) and for the Birmingham Young Poet Laureate 2024 – 2026 (Japmeh Kaur Gujral).

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 Writers 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.

We continued to support our Keele University and Birmingham City University Collaborative Doctoral Research Students as they worked on their PhDs.

Young Writers

Activities with Young Writers from age 8 upwards continued to be 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 was maintained at 24, with three of these being online and the rest being in various locations across the region. Satisfaction rates for these groups (good or excellent) were 90%. Some Spark Young Writers Groups were partly supported by funds from Shropshire Libraries and Staffordshire Libraries as part of work funded by National Lottery Project Grants submitted to Arts Council England on behalf of these library authorities by Writing West Midlands.

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 241 training sessions and 7,382 hours of engagement. We had 2,071 attendances at sessions, including from all West Midlands local authority areas and some local authority areas beyond the West Midlands.

Festivals & Events

Birmingham Literature Festival

The Birmingham Literature Festival was presented from 9th to 13th October across 4 venues (The Rep, The Exchange, Birmingham Cathedral, Royal Birmingham Conservatoire). The programme was an eclectic mixture of talks, discussions, performances and workshops, focussing on high-quality writing. The programme featured 102 creative practitioners. A total of 3,245 tickets were sold/allocated (including some to free events).

Satisfaction rates for the Birmingham Literature Festival (good or excellent) were above 95%. We worked in partnership with the local product designers, Punks + Chancers to produce and promote a range of merchandise promoting books and the Birmingham Literature Festival. Our partnership with Transport for West Midlands continued, enabling us to offer attendees access to one week's free bus travel to encourage sustainable travel.

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 Georgia, Sweden, France, Argentina, Italy, Uzbekistan, Italy and Taiwan.

Reader Development

Our Reader Development work focused 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 2025 until March 2026.
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).

United Nations Sustainable Development Goals

Trustees adopted the United Nations Sustainable Development Goals some years ago. 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.

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, and so due to end in March 2028). The work funded by Arts Council England is largely development of previous work, across three main areas of work – Festival & Events, Writer Development and Young Writers. With Arts Council England being at a standstill, we will continue to work with two local authorities to funding they have accessed to expand our Spark Young Writers Group programme. We will otherwise continue to be focussed on increasing the efficiency of the delivery of our work.

The Birmingham Literature Festival will remain a significant project for Writing West Midlands, focussing on work of a high literary and intellectual merit. Our Birmingham (UK) International Literary Salon will continue as a monthly online event, featuring only writers from beyond the Anglosphere. We will continue to support the four regional networks (literary translators, university creative writing, literature festivals and independent publishers) through regular meetings and ongoing one-to-one advice and guidance.

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. As the National Writers Conference has now achieved maximum capacity (for the quality of experience we wish to offer), we will look to provide a post-event online version of the Conference. Our Short Course and Workshop programme will continue, and we will continue to refresh the range presented. We will support other on-going writer development initiatives, including The Literacy Agency's free-read scheme.

Work with children and young people will remain our most important long-term focus. Having secured funding via two public library authorities (Staffordshire and Shropshire), in addition to our core funding from Arts Council England, we are now able to run 240 workshops per year through 24 Spark Young Writers Groups and will look to maintain this level across the next two years.

To complement this activity, we will continue to publish our on-line creative writing magazine for young writers and run our second Celebratory Event for children involved and their families.

We will increase investment in Our Careers in Writing event for young people aged 16 to 24, to encourage them to enter the writing industry. This Project will continue to be supported by Birmingham City University through provision of a venue and marketing support.

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. During the year we gained 'Cyber Security Essentials' accreditation, which we will renew annually. We will continue to recruit and train volunteers, particularly for our work with our Spark Young Writers Groups and our festivals and events.

Applications to continue to be funded as an Arts Council England National Portfolio Organisation will open in Autumn 2026. Work has been undertaken during the year to look at our aims and objectives and how we might achieve these. This work will be used as part of the application process, with first stage results being known by July 2027.

FINANCIAL REVIEW

A surplus of £3,476 (2025: surplus £25,496) was reported for the year. This increased total funds as at 31 March 2026, which now stand at £280,168 compared to £276,692 at the prior period end. The surplus was accounted for by all income areas being within a few percent of budget but with significant reductions in activity expenditure across all areas, and particularly the cost of delivering our programme of Sparks Young Writers Groups. Overheads were largely as budgeted, but with a reduction in employment costs due to an Employers' NI allowance being offered by HMRC.

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 £173K. The unrestricted reserves as at 31st March 2026 were £280,169, and therefore higher than currently recommended by the reserves policy.

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 and additional funding likely to be confirmed for their extension year of 2027-28, 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 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 on 13 March 2012.

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.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). In preparing these financial statements, the trustees are required to:

a) select suitable accounting policies and apply them consistently;
b) observe the methods and principles in the Charities SORP;
c) make judgements and accounting estimates that are reasonable and prudent;
d) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Trust's transactions and disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008,with the Companies Act 2006. and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.
This report was approved by the Trustees on _____ and signed on their behalf by:

Signed _____ (Trustee)

Name _____

Independent Examiner's Report to the Trustees of Writing West Midlands Ltd

I report on the financial statements of the Trust for the period ended 31 March 2026 as set out on pages 12 to 22.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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

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

Shruti Soni FCCA FCIE Date:
Shruti Soni Ltd ● Chartered Certified Accountants
117A St. John's Hill, Sevenoaks TN13 3PE

Writing West Midlands Ltd
Statement of financial activities

For the period ended 31 March 2026

	Note	Unrestricted £	Restricted £	2026 Total £	Unrestricted £	Restricted £	2025 Total £
Income from:							
Donations and legacies	2	200,441	–	**200,441**	198,363	1,500	199,863
Charitable activities	3	79,260	4,475	**83,735**	87,824	22,117	109,941
Trading Activities		5,050	–	**5,050**	7,200	–	7,200
Investment Income		5,545	–	**5,545**	3,287	–	3,287
Total income		290,296	4,475	**294,771**	296,674	23,617	320,291
Expenditure on:							
Raising Funds	4	16,554	–	**16,554**	19,500	–	19,500
Charitable activities	4	270,265	4,475	**274,740**	251,678	23,617	275,295
Total expenditure		286,820	4,475	**291,295**	271,178	23,617	294,795
Net income / (expenditure) for the year	3	3,476	–	**3,476**	25,496	–	25,496
Transfers between funds		–	–	–	–	–	–
Net movement in funds	13	3,476	–	**3,476**	25,496	–	25,496
Reconciliation of funds:							
Total funds brought forward		276,692	–	**276,692**	251,196	–	251,196
Total funds carried forward		280,168	–	**280,168**	276,692	–	276,692

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 13 to the financial statements.

Writing West Midlands Ltd
Company No. 06264124

Balance sheet

As at 31 March 2026

	Note	£	2026 £	£	2025 £
Fixed assets:					
Tangible assets	9		**3,422**		1,391
			3,422		1,391
Current assets:					
Debtors	10	**10,650**		5,556	
Cash at bank and in hand		**278,108**		282,517	
		288,758		288,073	
Liabilities:					
Creditors: amounts falling due within one year	11	**12,012**		12,772	
Net current assets / (liabilities)			**276,746**		275,301
Total assets less current liabilities			**280,168**		276,692
Total net assets / (liabilities)	12		**280,168**		276,692
The funds of the charity:	13				
Restricted income funds			**-**		-
Unrestricted income funds:					
Designated funds		**11,673**		16,500	
General funds		**268,495**		260,192	
Total unrestricted funds			**280,168**		276,692
Total charity funds			**280,168**		276,692

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ending 31 March 26.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Trustees on _____ and signed on their behalf by

Signature

Name
Trustee

1 Accounting policies

a) 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 (FRS 102) 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There are no key judgements that the charitable company has made which have a significant effect on the accounts.

d) Key source of estimation, uncertainty and judgement

The preparation of financial statements in conformity with generally accepted accounting practice requires trustees to make estimates and judgements that affect the reported amounts of assets and liabilities as well as the disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenues and expenses during the reporting period. There is estimation uncertainty in calculating depreciation. A review of fixed assets is carried out by the trustees regularly. Whilst every attempt is made to ensure that the depreciation policy is as accurate as possible, there remains a risk that the policy does not match the useful life of the assets.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1 Accounting policies (continued)

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.
Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

h) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
Expenditure on charitable activities includes the costs of provision of space and services undertaken to further the purposes of the charity and their associated support costs
Other expenditure represents those items not falling into any other heading

i) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipments	33.33% on cost

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

k) Creditors and provisions

Creditors and provisions 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

l) Pensions

Employer contributions to employees defined contribution pension schemes are charged to Statement of Financial Activities during the year.

2 Income from donations and legacies

	Unrestricted	Restricted	2026 Total	2025 Total
	£	£	£	£
Arts Council England-National portfolio Funding	187,343	-	**187,343**	184,375
Donations (Including friends)	373	-	**373**	858
Gifts in Kind	12,725	-	**12,725**	13,130
Grimmitt Trust	-	-	**-**	1,500
Total income from donations and legacies	200,441	-	200,441	199,863

Donated goods and services comprise free use of venues. These have been included in the accounts where the benefit can be reasonably quantified and would otherwise have been purchased by the charity.

3 Income from charitable activities

	Unrestricted	Restricted	2026 Total	2025 Total
	£	£	£	£
Authors' Licensing & Collecting Society	-	4,475	**4,475**	3,000
Big Give Trust	-	-	**-**	6,910
Bursaries in lieu of ticket sales	5,705	-	**5,705**	8,615
Consultancy/Project work	20,815	-	**20,815**	27,668
Festivals & events	18,279	-	**18,279**	14,756
Heart of England Foundation	-	-	**-**	12,207
Other earned income	(264)	-	**(264)**	210
Work with young writers & schools	17,024	-	**17,024**	16,323
Writer development	17,701	-	**17,701**	20,252
	79,260	**4,475**	**83,735**	**109,941**

4 Analysis of expenditure

	Charitable activities							
	Cost of raising funds	Festivals and Events	Writer Development	Young Writer	**Total Charitable activities**	Governance and Support costs	**2026 Total**	2025 Total
	£	£	£	£	£	£	£	£
Staff cost	**11,532**	46,174	22,325	34,611	103,110	26,429	**141,071**	135,983
Staff training, travel, and subsitence	**–**	3,392	–	–	3,392	**–**	**3,392**	4,422
Bursaries	**–**	1,238	2,725	1,437	5,400	**–**	**5,400**	7,540
Direct operating and programme cost	**–**	21,225	13,841	31,891	66,957	–	**66,957**	83,166
Marketing, printing, and publicity	**1,238**	17,330	2,476	3,715	23,520	**–**	**24,758**	27,284
Office cost	**–**	**–**	**–**	**–**	–	45,425	**45,425**	33,244
Independent examiner	**–**	–	–	–	–	2,106	**2,106**	2,000
Legal fees	**–**	–	–	–	–	354	**354**	34
Depreciation	**–**	–	–	–	–	1,832	**1,832**	1,122
	12,770	89,359	41,367	71,654	202,379	76,146	**291,295**	294,795
Support costs	3,784	28,607	11,960	31,794	72,361	(76,146)		
Total expenditure 2026	**16,554**	**117,966**	**53,327**	**103,447**	**274,740**	–	**291,295**	
Total expenditure 2025	19,500	109,838	61,369	104,088	282,366	–		294,795

Expenditure on charitable activities includes £270,265 (2025: £251,678) relating to unrestricted funds and £4,475 (2025: £23,617) relating to restricted funds. Direct operating and programming costs include gifts in kind of £12,725 (2025: £13,130) in relation to venues provided for Young Writers Groups, the conference and summer schools free of charge.

Support costs include governance costs totalling £11,312 (2025: £ 11,035), which are made up of staff costs of £8,852 (2025: £ 9,001), legal fees of £354 (2025: £ 34), and independent examination fees of £2,106 (2025: £ 2,000).

4 Analysis of expenditure (Continued)

	Charitable activities						
	Cost of raising funds £	Festivals and Events £	Writer Development £	Young Writer £	**Total Charitable activities** £	Governance and Support costs £	**2025 Total** £
Staff cost	**11,065**	41,318	21,622	33,866	**96,806**	28,112	**135,983**
Staff training, travel, and subsitence	–	–	–	–	**–**	4,422	**4,422**
Bursarie	–	250	5,600	1,690	**7,540**	–	**7,540**
Direct operating and programme cost	–	22,767	17,601	42,798	**83,166**	–	**83,166**
Marketing, printing, and publicity	**1,364**	19,099	2,728	4,093	**25,920**	–	**27,284**
Office cost	–	–	–	–	**–**	33,244	**33,244**
Independent examiner	–	–	–	–	**–**	2,000	**2,000**
Legal fees	–	–	–	–	**–**	34	**34**
Depreciation	–	–	–	–	**–**	1,122	**1,122**
	12,429	83,434	47,551	82,447	**213,432**	68,934	294,795
Support costs	7,071	26,404	13,818	21,641	68,934	(68,934)	–
Total expenditure 2025	**19,500**	**109,838**	**61,369**	**104,088**	**282,366**	**–**	**294,795**

5 Analysis of staff costs, Trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2026	2,025
	£	
Salaries and wages	132,456	127,691
Social security costs	4,985	5,023
Employer's contribution to defined contribution pension schemes	3,630	3,269
Training, welfare and other		
	141,071	135,983

No employee earned more than £60,000 during the year.

The total employee benefits including pension contributions of the key management personnel were £41,153 (2025: £41,153)

The charity Trustees were not paid or received any other benefits from employment with the charity in the year. No charity Trustee received payment for professional or other services supplied to the charity.

No Trustees received payments for reimbursement of travel and subsistence costs relating to attendance at meetings of the trustees.

6 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2026	2,025
	No.	
Charitable activities	6.3	3.6
	6.3	3.6

7 Related party transactions

Fees and expenses totalling £357 were paid to the Trustee in connection with the Literature Festivals (2025: £839, two trustees).

Midland Creative Projects Limited, a company owned and controlled by the Chief Executive, was reimbursed £252 (2025: £997) for expenses incurred on behalf of Writing West Midlands.

The Articles of Association allow payments to Trustees for services provided in support of the charity's activities.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

8 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

9 Tangible fixed assets

	Computer equipment £	Furniture, Fixture £	Total £
Cost or valuation			
At the start of the year	19,048	1,615	**20,663**
Additions in year	3,863	-	**3,863**
Disposals in year		-	**-**
At the end of the year	22,911	1,615	**24,526**
Depreciation			
At the start of the year	17,657	1,615	**19,272**
Charge for the year	1,832	-	**1,832**
Eliminated on disposal	-	-	**-**
At the end of the year	19,489	1,615	**21,104**
Net book value			
At the end of the year	3,422	-	**3,422**
At the start of the year	1,391	-	1,391

All of the above assets are used for charitable purposes.

10 Debtors

	2026 £	2,025
Trade debtors	**-**	852
Prepayments and accrued income	**6,946**	1,824
Other debtors	**3,704**	2,880
	10,650	**5,556**

11 Creditors: amounts falling due within one year

	2026 £	2,025
Taxation and social security	**2,146**	2,589
Other creditors	**1,285**	1,360
Accruals	**2,680**	4,472
Deferred income	**5,901**	4,351
	12,012	**12,772**

12 Analysis of net assets between funds at the end of 31 March 2026

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	3,422	–	–	**3,422**
Net current assets	265,073	11,673	–	**276,746**
Net assets at the end of the year	**268,495**	**11,673**	**–**	**280,168**

Analysis of net assets between funds at the end of 31 March 2025

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	1,391	–	–	**1,391**
Net current assets	258,801	16,500	–	**275,301**
Net assets at the end of the year	**260,192**	**16,500**	**–**	**276,692**

13 Movements in funds

	01 April 2025 £	Income & gains £	Expenditure & losses £	Transfers £	31 March 2026 £
Restricted funds:					
Authors' Licensing & collecting Society	–	4,475	(4,475)	–	**–**
Total restricted funds	–	4,475	(4,475)	–	**–**
Unrestricted funds:					
Designated funds:					
Bursary Fund	6,500	–	(4,827)	–	**1,673**
Research & Development Fund	10,000	–	–	–	**10,000**
Total designated funds	16,500	–	(4,827)	–	**11,673**
General funds	260,192	290,296	(281,993)	–	**268,495**
Total unrestricted funds	276,692	290,296	(286,820)	–	**280,168**
Total funds	276,692	294,771	(291,295)	–	**280,168**

13 Movements in funds (continued)

	01 April 2024 £	Income & gains £	Expenditure & losses £	Transfers £	31 March 2025 £
Restricted funds:					
Authors' Licensing & collecting Society	–	3,000	(3,000)	–	–
Grimmitt Trust	–	1,500	(1,500)	–	–
The Big Give Trust	–	6,910	(6,910)	–	–
Heart Of England -United by 2022	–	12,207	(12,207)	–	–
Total restricted funds	–	23,617	(23,617)	–	–
Unrestricted funds:					
Designated funds:					
Bursary Fund	–	–	–	6,500	**6,500**
Research & Development Fund	–	–	–	10,000	**10,000**
Total designated funds	–	–	–	16,500	**16,500**
General funds	251,196	296,674	(271,178)	(16,500)	**260,192**
Total unrestricted funds	251,196	296,674	(271,178)	–	**276,692**
Total funds	251,196	320,291	(294,795)	–	**276,692**