

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

Name of Trade Union:	The Writers Guild of Great Britain		
Year ended:	31 December 2023		
List no:			
Head or Main Office address:	First Floor		
	134 Tooley Street		
	London		
Postcode	SE1 2TU		
Website address (if available)	<a href="http://www.writersguild.org.uk">www.writersguild.org.uk</a>		
Has the address changed during the year to which the return relates?	Yes	No	X ('X' in appropriate box)
General Secretary:	Ms Eleanor Peers		
Telephone Number:	020 7833 0777		
Contact name for queries regarding the completion of this return	Mehboob Chagpar		
Telephone Number:	01250 870718		
E-mail:	mehboob@inspireaccountinguk.co.uk		

### Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602

You should send the annual return to the following email address stating the name of the union in subject:

For Unions based in England and Wales: [returns@certoffice.org](mailto:returns@certoffice.org)

For Unions based in Scotland: [ymw@tcyoung.co.uk](mailto:ymw@tcyoung.co.uk)

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# Return of Members

(see notes 10 and 11)

Number of members at the end of the year					
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
	3,039	33	12	112	3,196
<b>Total</b>	3,039	33	12	112	A 3,196

Number of members at end of year contributing to the General Fund

3,196

Number of members included in totals box 'A' above for whom no home or authorised address is held:

## Change of Officers

Please complete the following to record any changes of officers during the twelve months covered by this return

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
Chair	Lisa Holdsworth	Emma Reeves	29.11.2023
Deputy Chair	Tim Stimpson	William Gallagher	29.11.2023

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:



## Officers in post

(see note 12)

Please complete list of all officers in post at the end of the year to which this return relates.

Name of Officer	Position held and date elected
Ms Sandy Toksvig	President 29.11.2023
Ms Emma Reeves	Chair 29.11.2023
Mr William Gallagher	Deputy Chair 29.11.2023
Ms Eleanor Peers	General Secretary 29.11.2023
Ms Gail Renard	Treasurer 29.11.2023



# General Fund

(see notes 13 to 18)

	£	£
<b>Income</b>		
<b>From Members:</b> Contributions and Subscriptions		633,625
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		633,625
<b>Investment income (as at page 12)</b>		7,630
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	3,156	
Total of other income (as at page 4)		3,156
		<b>Total income</b>
		644,411
<b>Expenditure</b>		
Benefits to members (as at page 5)		60,634
Administrative expenses (as at page 10)		594,749
<b>Federation and other bodies (specify)</b>		
Affiliations and Donations		20,659
<b>Total expenditure Federation and other bodies</b>		20,659
<b>Taxation</b>		-6,010
		<b>Total expenditure</b>
		670,032
		<b>Interfund Transfers OUT</b>
		<b>Surplus (deficit) for year</b>
		-25,621
		<b>Amount of general fund at beginning of year</b>
		759,455
		<b>Amount of general fund at end of year</b>
		733,834

## Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
<b>Federation and other bodies</b>	
<b>Total federation and other bodies</b>	
<b>Any Other Sources</b>	
Awards Income	2,546
Other Income	610
SSVC Donations	
<b>Total other sources</b>	<b>3,156</b>
<b>Total of all other income</b>	<b>3,156</b>



## Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		<b>brought forward</b>	49,053
		Advisory Services	
		Other Cash Payments	
Representation – Non Employment Related Issues			
Legal & Professional Fees	41,330		
		Education and Training services	
		Communications	10,272
		Guild Award Expenses	1,309
Communications			
Postage and Telephone	4,258		
Meeting Expenses	3,465		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
<b>carried forward</b>	49,053	<b>Total (should agree with figure in General Fund)</b>	60,634

(See notes 21 and 23)

Fund 2		Fund Account	
Name:		£	£
<b>Income</b>			
From members			1,050
Investment income (as at page 12)			
Other income (specify)			
		<b>Total other income as specified</b>	
		<b>Total Income</b>	1,050
		Interfund Transfers IN	
<b>Expenditure</b>			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
		<b>Total Expenditure</b>	
		Interfund Transfers OUT	
		<b>Surplus (Deficit) for the year</b>	1,050
		<b>Amount of fund at beginning of year</b>	55,680
		<b>Amount of fund at the end of year (as Balance Sheet)</b>	56,730
		<b>Number of members contributing at end of year</b>	

Fund 3		Fund Account	
Name:		£	£
<b>Income</b>			
From members			
Investment income (as at page 12)			
Other income (specify)			
		<b>Total other income as specified</b>	
		<b>Total Income</b>	
		Interfund Transfers IN	
<b>Expenditure</b>			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
		<b>Total Expenditure</b>	
		Interfund Transfers OUT	
		<b>Surplus (Deficit) for the year</b>	
		<b>Amount of fund at beginning of year</b>	
		<b>Amount of fund at the end of year (as Balance Sheet)</b>	
		<b>Number of members contributing at end of year</b>	



## Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		462,994
Salaries and Wages included in above	462,994	
Auditors' fees		11,880
Legal and Professional fees		1,947
Occupancy costs		65,763
Stationery, printing, postage, telephone, etc.		523
Expenses of Executive Committee (Head Office)		
Expenses of conferences		7,720
Other administrative expenses (specify)		
Membership Systems		21,561
Computer support		14,082
Sundry		7,976
<b>Other Outgoings</b>		
Bank charges and interest		303
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
<b>Total</b>		594,749
Charged to:	General Fund (Page 3)	594,749
<b>Total</b>		594,749





# Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			7,630
Other investment income (specify)			
			7,630
		Total investment income	7,630
		Credited to:	
		General Fund (Page 3)	7,630
		Political Fund	
		Total Investment Funds	7,630

**Balance sheet as at**

31 December 2023

(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
	Quoted (Market value £ (            ) )		
	Unquoted		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
	Loans to other trade unions		
65,564	Sundry debtors		64,857
962,554	Cash at bank and in hand		847,152
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	<b>Total of other assets</b>		912,009
<b>1,028,118</b>	<b>Total assets</b>		<b>912,009</b>
759,455	General fund (page 3)		733,834
55,680			56,730
	Political Fund Account		
	<b>Liabilities</b>		
	Amount held on behalf of central trade union political fund		
£68,028	Sundry Creditors		68,329
£144,955	Accrued Expenses		53,116
<b>£212,983</b>	<b>Total liabilities</b>		<b>121,445</b>
<b>£1,028,118</b>	<b>Total assets</b>		<b>912,009</b>



## Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
<b>Cost or Valuation</b>						
At start of year			51,734			51,734
Additions						
Disposals						
Revaluation/Transfers						
At end of year			51,734			51,734
<b>Accumulated Depreciation</b>						
At start of year			51,734			51,734
Charges for year						
Disposals						
Revaluation/Transfers						
At end of year			51,734			51,734
<b>Net book value at end of year</b>						
Net book value at end of year						
<b>Net book value at end of previous year</b>						
Net book value at end of previous year						

# Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>Income</b>			
From Members	634,675		634,675
From Investments	7,630		7,630
Other Income (including increases by revaluation of assets)	3,156		3,156
<b>Total Income</b>	645,461		645,461
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	670,032		670,032
<b>Funds at beginning of year</b> (including reserves)	815,135		815,135
<b>Funds at end of year</b> (including reserves)	790,564		790,564
<b>Assets</b>			
Fixed Assets			
Investment Assets			
Other Assets			912,009
<b>Total Assets</b>			912,009
<b>Liabilities</b>			
<b>Total Liabilities</b>			121,445
<b>Net Assets (Total Assets less Total Liabilities)</b>			790,564



## Notes to the accounts

(see notes 82 and 83)

All notes to the accounts must be entered on or attached to this part of the return.

### Accounting Convention

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities, subject to income being recognised on a cash basis rather than accrual basis. The Financial Reporting Standard applicable in the UK and Republic of Ireland and Companies Act 2006.

### Subscriptions

Subscriptions are recognised when the performance obligations have been met.

### Donations

Donations to the Guild are accounted for when received.

### Depreciation

Depreciation is provided on all tangible fixed assets at rates estimated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Office Equipment	25% on written down value
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Computer Equipment	25% on written down value
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### Operating Leases

Rental payments in respect of operating leases are charged to the income and expenditure account.

### Accounting policies

(see notes 84 and 85)

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### Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here

Secretary's Signature: <i>Eleanor Peers</i>	Treasurer's Signature: <i>Gail Renard</i>
	(or other official whose position should be stated)
Name: Eleanor Peers	Name: Gail Renard
Date: 29/5/2024	Date: 29/5/2024

### Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 89)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member statement is: (see Note 80)	Enclosed	<input checked="" type="checkbox"/>	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<input checked="" type="checkbox"/>	No	



# Checklist for auditor's report

(see notes 90 and 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:

- a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
- b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92)

Please explain in your report overleaf or attached

3. Your auditors or auditor must include in their report the following wording:

**In our opinion the financial statements:**

- give a true and fair view of the matters to which they relate to.
- have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

## Auditor's report (continued)

Per Attached.

Signature(s) of auditor or auditors:

*Blick Rothenberg  
Audit LLP.*

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Name(s):

Blick Rothenberg Audit LLP

--

Profession(s) or Calling(s):

Chartered Accountants

--

Address(es):

16 Great Queen Street

--

Covent Garden

--

London

--

--

--

Postcode

WC2B 5AH

--

Date

29/05/2024

--

Contact name for inquiries and telephone number:

Mahmood Ramji 07342 055265

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N.B. When notes to the account are referred to in the auditor's report a copy of those notes must accompany this return.



**THE WRITERS' GUILD OF GREAT BRITAIN**

**ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2023**

**THE WRITERS' GUILD OF GREAT BRITAIN**

**ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2023**

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## **STATEMENT OF RESPONSIBILITIES OF THE EXECUTIVE COUNCIL**

The legislation relating to trade unions requires the Guild to submit a return for each calendar year to the Certification Officer. This return contains accounts which must give a true and fair view of the state of affairs of the Guild at the year end and of its transactions for the year then ended. The accounts set out on the following pages have been prepared on the same basis and are used to complete the return to the Certification Officer.

In relation to the Writers' Guild of Britain the requirement to prepare accounts that give a true and fair view is the responsibility of the Executive Council. The Executive Council is responsible for preparing accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). In so doing the Executive Council is required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed.
- Prepare the accounts on the going concern basis unless it is inappropriate to do so.

The Executive Council is responsible for keeping proper accounting records and establishing and maintaining a satisfactory system of control over its records and transactions in order to comply with the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended). They are also responsible for safeguarding the assets of the Guild and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**REPORT OF THE INDEPENDENT AUDITORS**  
**TO THE MEMBERS OF**  
**THE WRITERS' GUILD OF GREAT BRITAIN**

**Opinion**

We have audited the accounts of Writers' Guild of Great Britain (the "Guild") for the year ended 31 December 2023, set out on pages 8 to 17, which comprise the income and expenditure account, the balance sheet, the accounting policies and the notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice) as noted in the accounting policies.

In our opinion the accounts give a true and fair view of the state of the Guild's affairs as at 31 December 2023 and of its profit for the year then ended.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the Guild in accordance with the ethical requirements that are relevant to our audit of the accounts in the United Kingdom, including the Financial Reporting Council's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the accounts, we have concluded that the Executive Council's use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Guild's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the members of the Executive Council with respect to going concern are described in the relevant sections of this report.



### **Matters on which we are required to report by exception**

We are required by the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended) to report to you by exception in respect of the following matters if, in our opinion:

- A satisfactory system of control over transactions has not been maintained.
- The Guild has not kept proper accounting records.
- The accounts are not in agreement with the books of account.
- We have not received all the information and explanations we need for our audit.

We have nothing to report to you in respect of the above matters.

### **Other information**

The other information comprises the information included in the annual report other than the accounts and our auditor's report thereon. The members of the Executive Council are responsible for the other information contained within the annual report. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the accounts themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Responsibilities of the Executive Council**

As explained more fully in the Executive Council responsibilities statement set out on page 3, the Executive Council is responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the Executive Council determines is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the Executive Council is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the members of the Executive Council either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

## **Auditor's responsibilities for the audit of the accounts**

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the entity through discussions with the Executive Council and other management;
- we focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the operations of the entity, including employment legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Guild's accounts to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships; and
- investigated the rationale behind significant or unusual transactions.



In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing accounts disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Executive Council and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Use of our report**

This report is made solely to the Guild's Executive Council as a body. Our audit work has been undertaken so that we might state to the entity's Executive Council those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Guild and its Executive Council, as a body, for our audit work, for this report, or for the opinions we have formed.

*Blick Rothenberg Audit LLP*

Blick Rothenberg Audit LLP  
Chartered Accountants  
Statutory Auditor

16 Great Queen Street  
Covent Garden  
London  
WC2B 5AH

*29.05.2024*

**THE WRITERS' GUILD OF GREAT BRITAIN**

**INCOME AND EXPENDITURE ACCOUNT**

**GENERAL FUND**

**YEAR ENDED 31 DECEMBER 2023**

	NOTE	2023 £	2022 £
<b>INCOME</b>			
Subscriptions		633,625	620,986
Other income		10,786	66,878
		<b>644,411</b>	<b>687,864</b>
<b>EXPENDITURE</b>			
Staff costs		462,994	379,417
Membership Activity and Communication Costs	2	60,634	115,429
Premises and Equipment Costs	3	79,845	73,972
Administration Expenses	4	72,569	66,937
		<b>676,042</b>	<b>635,755</b>
(LOSS)/PROFIT FOR THE YEAR		(31,631)	52,109
CORPORATION TAX REPAYABLE	5	6,010	9,951
PROFIT FOR THE YEAR		<b>(25,621)</b>	<b>42,158</b>
BALANCES BROUGHT FORWARD		759,455	717,297
BALANCES CARRIED FORWARD		<b>733,834</b>	<b>759,455</b>

There are no recognised gains and liabilities other than those passing through the income and expenditure account.



**THE WRITERS' GUILD OF GREAT BRITAIN**

**BALANCE SHEET**

**YEAR ENDED 31 DECEMBER 2023**

	NOTE	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Fixed Assets	6		0		0
<b>CURRENT ASSETS</b>					
Debtors and Prepayments	7	22,085		38,581	
Loans to Members (Welfare Fund)		42,772		26,983	
Cash at Bank and in Hand		847,152		962,554	
		<b>912,009</b>		<b>1,028,118</b>	
<b>CURRENT LIABILITIES</b>					
Royalties collected for Members		68,329		68,028	
Creditors and Accruals	8	53,116		144,955	
		<b>121,445</b>		<b>212,983</b>	
<b>NET CURRENT ASSETS</b>			790,564		815,135
			<b>790,564</b>		<b>815,135</b>
<b>Represented by:</b>					
<b>GENERAL FUND</b>			733,834		759,455
<b>WELFARE FUND</b>			56,730		55,680
			<b>790,564</b>		<b>815,135</b>

ELEANOR PEERS



GENERAL SECRETARY

EMMA REEVES

CHAIR

Approved for issue to the members:

29.05.2024

**THE WRITERS' GUILD OF GREAT BRITAIN**

**ACCOUNTING POLICIES**

**YEAR ENDED 31 DECEMBER 2023**

**Accounting convention**

"The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities, subject to income being recognised on a cash rather than accruals basis. The Financial Reporting Standard applicable in the UK and Republic of Ireland and Companies Act 2006"

**Subscriptions**

Subscriptions are recognised when the performance obligations have been met.

**Donations**

Donations to the Guild are accounted for when received.

**Expenditure**

All expenditure in the accounts is inclusive of VAT where applicable.

**Depreciation**

Depreciation is provided on all tangible fixed assets at rates estimated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Office Equipment	25% on written down value
Computer equipment	25% on written down value

**Operating Leases**

Rental payments in respect of operating leases are charged to the income and expenditure account.



**THE WRITERS' GUILD OF GREAT BRITAIN**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>1 OTHER INCOME</b>		
Bank interest	7,630	1,989
Awards Income	2,546	55,838
Other Income	610	7,651
SSVC Donations	0	1,400
	<hr/> <b>10,786</b>	<hr/> <b>66,878</b>
<b>2 MEMBERSHIP ACTIVITY AND COMMUNICATION COSTS</b>		
Postage and Telephone	4,258	3,685
Meetings Expenses	3,465	5,191
Guild Awards Expenses	1,309	58,333
Legal Representation	41,330	43,137
Communications	10,272	5,083
	<hr/> <b>60,634</b>	<hr/> <b>115,429</b>

**THE WRITERS' GUILD OF GREAT BRITAIN**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>3 PREMISES AND EQUIPMENT COSTS</b>		
Rent Rates and Utilities	53,592	46,396
Insurance	4,609	4,542
Repairs and Maintenance	4,268	505
Equipment Hire	3,294	2,745
Computer Support	14,082	19,521
Depreciation	0	263
	<hr/> <b>79,845</b> <hr/>	<hr/> <b>73,972</b> <hr/>
<b>4 ADMINISTRATION EXPENSES</b>		
Membership System	21,561	17,102
Stationary	523	612
Travelling and Subsistence	7,720	8,941
Affiliation Fees	20,659	20,090
Audit and Accountancy	11,880	11,280
Bank charges and Interest	303	442
Sundry	7,976	5,658
Contract Vetting Fee	1,947	2,812
	<hr/> <b>72,569</b> <hr/>	<hr/> <b>66,937</b> <hr/>

**THE WRITERS' GUILD OF GREAT BRITAIN**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2023**

**5 TAX CHARGE ON SURPLUS/(DEFICIT) ON ORDINARY ACTIVITIES**

	2023 £	2022 £
Corporation Tax Change for the year	(6,010)	9,951

**6 TANGIBLE FIXED ASSETS**

	Office Equipment £	Computer Equipment £	Total £
<b>COST</b>			
At 1 <sup>st</sup> January 2023	18,066	33,668	51,734
Additions	-	-	-
Disposals	-	-	-
At 31 <sup>st</sup> December 2023	<u>18,066</u>	<u>33,668</u>	<u>51,734</u>
<b>DEPRECIATION</b>			
At 1 <sup>st</sup> January 2023	18,066	33,668	51,734
Disposals	-	-	-
Charges for the Year			
At 31 <sup>st</sup> December 2023	<u>18,066</u>	<u>33,668</u>	<u>51,734</u>
<b>NET BOOK VALUE</b>			
At 31 <sup>st</sup> December 2023	<u>0</u>	<u>0</u>	<u>0</u>
At 31 <sup>st</sup> December 2022	<u>0</u>	<u>0</u>	<u>0</u>



**THE WRITERS' GUILD OF GREAT BRITAIN**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2023**

<b>7 DEBTORS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade Debtors	0	25,920
Prepayments	14,474	11,373
Other Debtors	7,611	1,288
	<hr/>	<hr/>
	22,085	38,581

<b>8 CREDITORS: Amounts Falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade Creditors	6,494	10,795
Corporation Tax	0	9,951
Other taxes and Social Security	13,294	9,583
Accruals and Deferred Income	33,328	114,626
	<hr/>	<hr/>
	53,116	144,955

**9 OPERATING LEASES**

At 31 December 2023, there were annual commitments under non-cancellable operating leases as set out below:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Operating Lease Which Expires		
In Less Than Five Years	<hr/>	<hr/>
	37,400	35,300

**THE WRITERS' GUILD OF GREAT BRITAIN**

**INCOME AND EXPENDITURE ACCOUNT**

**WELFARE FUND**

**YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
<b>RECEIPTS</b>		
Donations (members)	1,050	185
	<hr/> <b>1,050</b> <hr/>	<hr/> <b>185</b> <hr/>
<b>EXPENDITURE</b>		
Grants to Members	0	5,395
	<hr/> <b>0</b> <hr/>	<hr/> <b>0</b> <hr/>
<b>PROFIT/(LOSS) FOR THE YEAR</b>	1,050	(5,210)
<b>BALANCES BOUGHT FORWARD</b>	55,680	60,890
<b>BALANCES CARRIED FORWARD</b>	<hr/> <b>56,730</b> <hr/>	<hr/> <b>55,680</b> <hr/>

**THE WRITERS' GUILD OF GREAT BRITAIN**

**RECEIPTS AND PAYMENTS**

**ROYALTIES ACCOUNT**

**YEAR ENDED 31 DECEMBER 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>RECEIPTS</b>		
Royalties received	342	22,472
	<hr/> <b>342</b>	<hr/> <b>22,742</b>
 <b>PAYMENTS</b>		
Distribution to Members	41	19,581
	<hr/> <b>41</b>	<hr/> <b>19,581</b>
 <b>NET INCREASE</b>	 301	 2,891
<b>MONIES HELD FOR DISTRIBUTION B/FWD</b>	<b>68,028</b>	<b>65,137</b>
<b>MONIES HELD FOR REDISTRIBUTION C/FWD</b>	<hr/> <b>68,329</b>	<hr/> <b>68,028</b>



## THE WRITERS' GUILD OF GREAT BRITAIN

**Information to be provided to Members as required under the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended) for the year ended 31 December 2023**

### SUMMARY OF SALARIES AND BENEFITS PROVIDED

During the year, the General Secretary received a gross salary of £72,312 and Pension Contributions of £6,300.

The President and the members of the Executive Council do not receive any salaries or any benefits. They are reimbursed for any expenditure incurred by them in the performance of their duties on behalf of the Guild as is the General Secretary.

### DECLARATION TO MEMBERS

We are also required by the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended) to include the following declaration in this statement to all members. The wording is as prescribed by the Act.

*"A member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the union may take steps with the view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.*

*The member may raise any such concerns with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.*

*Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he should consider obtaining independent legal advice."*

## Membership audit certificate

made in accordance with section 24ZD of the Trade Union and Labour  
Relations (Consolidation) Act 1992

(See notes 97 to 103)

At the end of the reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

**No**

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21

## Membership audit certificate

### Section one

*For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer*

- 1 In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

**Yes / No**

- 2 In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

**Yes / No**

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.



**Membership audit certificate (continued)**

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	



**Membership audit certificate**

**Section two**

For a trade union with no more than 10,000 members at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

Yes

If "No" Please explain below:

Signature	<i>Eleanor Peers</i>
Name	Ms Eleanor Peers
Office held	General Secretary
Date	29/5/2024