



JEWISH WOMEN'S AID

A Company Limited by Guarantee

REPORT AND

FINANCIAL

STATEMENTS

Year Ended 31st July 2022



LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES

Caroline Ratner – Chair
Jo Rosenthal – Treasurer
Gabrielle Adlestone
Joanna Benarroch
Kate Daniels
Judith Flacks
Tamara Moss
Laura Rosefield
Anna Turner – appointed 26 January 2023
Aliza Weinstein
Debby Amias – appointed 20 April 2023
Catherine Becker – appointed 20 April 2023
Rachel Jaysan – appointed 20 April 2023
Madeleine Abramson – resigned 26 January 2023
Rebecca Simon – resigned 7 July 2022

CHIEF EXECUTIVE

Naomi Dickson - resigned 28 December 2022

Charity number
1047045

Company number
3024499

Principal address
PO Box 65550, London, N3 9EG

Registered office
35 Ballards Lane, London, N3 1XW

Independent auditors
BKL Audit LLP
35 Ballards Lane, London, N3 1XW

Bankers
CAF Bank Limited, Kings Hill
West Malling, Kent, ME19 4T

STENZON

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HIGHLIGHTS OF THE YEAR

Jewish Women's Aid continued to provide core services throughout the Covid-19 pandemic and re-introduced face-to-face meetings with clients as the pandemic eased.

We provided

2,228

counselling sessions to women and supported over **676** women and girls through our advocacy and therapeutic support teams.

We delivered

414 1-2-1 sessions to **35** children who had been exposed to domestic abuse.

We received

376

calls/messages via the free domestic abuse helpline and webchat services.

We reached over

3,111

young people with **125** healthy relationships and consent education sessions and delivered **27** talks and training sessions to **899** adults across the community.

Jewish Women's Aid is run by a professional staff team of **25** and **150** dedicated volunteers.

TRUSTEES' REPORT

The Trustees present their annual report together with the audited financial statements of the Charity for the year ended 31 July 2022.

The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) 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.

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (strategic Report and Directors' Report) Regulations 2013 has been omitted.

OUR OBJECTIVES AND ACTIVITIES

The purpose of Jewish Women's Aid (JWA) is the support and empowerment of Jewish women and girls who are experiencing sexual and domestic violence, in a culturally sensitive way.

The Trustees review the aims, objectives and activities of JWA regularly. This report looks at what JWA has achieved and the outcomes of its work in the reporting period. The Trustees report the success of each key activity against measurable targets. All the work is undertaken against a background of strongly held values.

VISION AND MISSION

JWA's vision is of a world where women and girls live their lives free from all forms of VAWG (violence against women and girls).

Jewish Women's Aid's aims are:

- Primarily to support and empower Jewish women and girls who are experiencing domestic abuse and sexual violence in their intimate relationships.
- To prevent violence against women and girls in the Jewish community by increasing awareness, education and understanding.
- To provide client-centered support for women and children, by women.



CHARITY GOVERNANCE CODE

The Trustees have regard for the Charity Governance Code. The Board has reviewed each of the seven principles of effective governance and assessed the charity against recommended practice. These principles will continue to be considered by the Trustees to maintain high standards of governance.

PUBLIC BENEFIT STATEMENT

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. In particular, the Trustees consider how the planned activities will contribute to the aims and objectives that have been set.

KEY PERFORMANCE INDICATORS

Client Services - numerical targets are assessed regarding the number of women entering the service and receiving support as well as client feedback.

Outreach and Prevention - metrics include the number of institutions and the number of attendees reached together with feedback from the participants.

Business Services - social media interactions and features in both online and offline media; fundraising, number of supporters, nurturing donors and obtaining multi-year commitments.

SERVICES

2021-22 saw the country emerging slowly from the COVID 19 pandemic and we adapted our services accordingly. Jewish Women's Aid provides:

- Freephone domestic and sexual violence helplines and webchat via our website, to enable women to contact us confidentially in a way that best suits them.
- An IDVA (independent domestic violence advocate) service which enables women to plan for their long-term safety and give them access to advice on welfare, legal and housing issues.
- A specialist therapeutic service for children and young adults.
- A flexible counselling service for women with a choice of how they would like to access this service, either face-to-face in our London or Manchester offices or via telephone or video link, reaching women across the UK.
- Training and Educational programmes in schools, universities and youth settings, aimed at promoting a culture of consent and teaching about healthy relationships.
- Training and educational programmes in synagogues and other community settings to promote understanding of domestic and sexual abuse, including events such as JWA Shabbat.
- Training for professionals reaching Jewish women, giving them the tools to support women in our community affected by domestic abuse and sexual violence.

We work closely with other domestic abuse agencies across the sector and model best practice. We meet the Women's Aid Quality Standards and work with other organisations across and beyond the Jewish community.

We are proud that our services are provided by a skilled professional team which has sector qualifications, models best practice in its field and participates in ongoing training. This team is supported by a dedicated and well-run team of volunteers.



ACHIEVEMENTS & ACTIVITIES

Jewish Women's Aid continues its core work of supporting Jewish women and girls and their children, with a holistic and high-quality domestic abuse and sexual violence support service. Outreach and prevention activities are undertaken with the objective of preventing violence against women and girls through increased awareness and understanding across the community.

In May 2022, a restructuring of senior management was implemented with directors of Client Services, Outreach and Prevention & Business Services all reporting to the CEO. Each director line-manages several staff within their department. The directors conduct regular supervision and appraisals for all staff members and maintain staff support and professional development at the heart of their work.

CLIENT SERVICES

Our **free Helpline and Webchat services** continues to be the first point of contact for many of our service users and is staffed by over 40 volunteers who are supported and trained regularly by JWA's volunteer manager. In the year to July 2022 the helplines received 376 calls and chats, equivalent to nearly two contacts every day that the services are open (Monday to Thursday). These avenues of support are a core feature of what we offer Jewish women and girls: a confidential space to tell us what is happening to them and be heard.

Our team of 16 **qualified counsellors** provided counselling sessions to Jewish women across the UK either in-person, by telephone or video and supported 127 women over the year. All our counsellors are given regular training and supervision and comply with good practice guidelines.

Over the year, our **advocacy and therapeutic** support teams helped 676 women and girls. This service receives funding from various statutory sources including MOPAC (Mayor's Office for Policing and Crime), Ministry of Justice and London Councils.

Our professional staff team continues to offer a wide range of services to each woman who reaches out to us, including counselling, children's therapy, safety planning, risk reduction, emotional support, legal options, benefits and advice.

As the cost-of-living crisis unfolds, we are fully committed to meet the inevitable increased need from our community, with support from our generous donors.

We worked with 25 women and girls through our **sexual violence service** where they received specialist counselling and advocacy, helping them work through trauma and navigate their options for criminal justice should they choose this route.

Our **support for young women** continued and is funded by MOPAC (Mayor's Office for Policing and Crime). We supported 51 women and girls aged 14-30, many of whom were helped by our specialist Young Women's Advocate and counsellor. This is an area of growth for JWA, enabling us to tailor support to younger women and girls who need help for a variety of issues such as sexual violence, stalking and intimate image abuse.

Our **specialist children's service** saw our three children's therapists deliver 414 one-to-one sessions to 35 children. The children in this service have experienced significant trauma through their exposure to domestic abuse in the home, and these weekly sessions are crucial in their recovery process.

Our McKenzie Friend programme continues to lend **legal support** and this year meant that 13 women were accompanied in the family court for moral and practical support – this is essential given the traumatic experience that court can be for a woman who has experienced domestic abuse.

The Director of Client Services attends the practice meetings for Ascent, Ascent Advice PLUS and CouRAGEous, the quarterly Barnet review meetings, Barnet MARAC (Multi-agency Risk Assessment Conference) Steering Group as well as representing JWA at Imkaan and LVAWGC (London Violence Against Women and Girls Consortium) meetings.

The staff attend a broad range of meetings across the breadth of the community and sector to drive referrals. Our ISVA has given presentations to the police and to domestic abuse services. Our Senior IDVA (Independent Domestic Violence Advisor) trained the rabbinic team at the Federation of Synagogues on recognising and understanding domestic abuse and how to refer to our service as well as presenting to the United Synagogue's Marriage Enhancement Programme.

JWA's Designated Safeguarding & Child Protection Officer and Deputy ensure that reporting continues to work well and highlights safeguarding concerns as soon as they arise, enabling early interventions.

Our ISVA team supports an increasing number of women. The service has supported 12 cases, some of whom are going through the criminal justice system. The ISVA attends the quarterly ISVA Forum hosted by the Metropolitan Police. This service has received funding from Comic Relief.

OUTREACH & PREVENTION SERVICES



Since the creation of the Outreach & Prevention Directorate in May, work has commenced to bring the various outreach activities across the organisation into alignment and to develop a cohesive strategy with clear objectives and KPIs. We have continued to generate a more open discussion about abuse in our community, shift attitudes about a taboo subject and build a culture that is supportive of and safe for women.

The team launched our refreshed curriculum and continued providing prevention education across youth settings in the Jewish community to promote healthy relationships and help build a culture of consent. We delivered 125 age-appropriate workshops and assemblies to 3,111 young people in 14 schools in London and Manchester. The main topics featured are healthy relationships, identifying red flags in relationships, power dynamics, consent, social and cultural influences, signs of abuse, empathy, communication skills, bystander skills, peer pressure, expectations of relationships, gender stereotypes, image based sexual abuse (IBSA), sexual violence, including sexual harassment and rape culture.

The Schools Manager developed new outline sessions aimed at teachers, parents and student ambassadors, as part of **a Whole School Approach** for prevention, which will engage multiple stakeholder groups within schools.

Over the academic year, we have provided training to 404 youth leaders/professionals in 25 sessions covering similar topics to those in schools but with a focus on how to create safer settings as leaders. A particular highlight was training 143 youth leaders to prepare them for residential events involving several thousand young Jewish people over the summer. A further 7 educational engagements reached 164 university students and other young people.

In the wider community, we delivered 27 talks and training sessions to 899 attendees in a wide range of settings, including synagogues, religious courts and with Jewish organisations with reach into the community. JWA was also represented at multiple stakeholder events such as sector and community events, panels and workshops.

To align with our annual cross-communal awareness-raising Shabbat in November 2021, we created a **Community Toolkit** with a wide range of educational resources, freely available on our website. The toolkit was visited 1,400 times in the campaign period and dozens of communities took part in the event, along with a surge of engagement on our social media channels.

We redesigned our awareness poster which tells women about the services we offer and provides our contact details for confidential support. In January and February, 4,000 posters were printed and mailed out to over 800 community venues across the UK, including over 200 synagogues, as well as schools and nurseries, ritual baths, dentists, GPs and hospitals, kosher shops and restaurants and Jewish organisations. We worked with colleagues in Manchester, as well as community leaders in Leeds, to ensure coverage outside London.



In June, JWA had a stall at the Maccabi Fun Run to raise awareness of our services and distribute leaflets about domestic abuse.

The JWA **workplace sexual harassment prevention programme** has provided training to Mitzvah Day, Tzedek, CST, Kisharon and Langdon, to support them in preventing and responding to sexual harassment in the workplace. The programme comprises a staff survey, training with senior leaders and support with developing policies and procedures and receives funding from the Jewish Leadership Council.

BUSINESS SERVICES

The Business Services Director reviewed all processes and made a number of improvements to our systems and processes across finance, fundraising and HR.

Our **fundraising team** continued to develop new streams of income including reaching out to new potential trusts and grant givers as well as developing relationships with individual existing donors with the aim of achieving more multi-year commitments.

A successful match funding campaign took place in March 2022 with the platform Charity Extra. The campaign raised £725,000.

Several of our supporters raised money for JWA through challenge events and by asking friends and family to donate in celebration of a birthday or anniversary.

JWA was featured in online and offline media pieces and had 41 articles featured in all the main Jewish newspapers covering all aspects of our work.

A social media strategy has been put in place so that the JWA reach is growing over a variety of platforms and by building relationships with organisations and individuals to raise our profile.

Over the course of the year our social media interactions have grown across all platforms. We have gained followers, some of whom have public profiles and sharing of our posts has increased.

Newsletters are sent regularly to all stakeholders informing them and updating of JWA news.

Our CEO has promoted a culture of continuous professional development among staff members, who are encouraged to learn through training and teaching during the year.

CEO

Our previous Chief Executive Naomi Dickson continued to play an active role in consulting directly with the Home Office and a cross-party group of peers about the issue of Jewish divorce in relation to the Domestic Abuse Act 2021. Naomi worked as part of the Faith and VAWG Coalition to advise the government on a definition of faith-based abuse, which is included in the Statutory Guidance to the Act.

Naomi continued to benchmark and stay updated across the sector via Women's Aid, advising on Women's Aid Quality Assessment Panels, sector calls and the London VAWG network and raised the profile of the organisation significantly across multiple platforms.

After eight years as CEO Naomi Dickson left JWA in December 2022. During her tenure JWA's profile within and beyond the community vastly improved and there has been a shift in attitudes towards domestic abuse. This was largely due to Naomi's consistent outreach, publicity, efforts and involvement in the sector and contribution to legislative changes. JWA is well respected across domestic violence sector organisations, within the charity sector and in the political sphere. Naomi has used this platform to achieve systemic change. The Trustees and staff of JWA would like to thank Naomi for everything she has done for the organisation and wish her well for the future.

A recent landmark development was the inclusion of faith-based abuse as part of the definition of domestic abuse in the Statutory Guidance to the Domestic Abuse Act 2021. For the women we support, this means that faith-based abuse and coercion, including Gett refusal, are acknowledged in court and can be treated as part of criminal proceedings – a game changer for many, not only in the legal process but as a deterrent to would-be abusers.

Our community is now more accepting that domestic abuse happens within the Jewish community. We have expanded our sources of funding allowing for growth, vision and ambition.

JWA is proud to work in collaboration with other organisations to ensure the best outcome for women. JWA is a member of representative bodies including the Board of Deputies of British Jews, the Jewish Leadership Council, Women's Aid Federation of England and IMKAAN (a second-tier organisation supporting specialist domestic abuse service providers), all of which enrich and ensure better understanding of our work.



FINANCIAL REVIEW

The financial results for the year ended 31 July 2022 are set out in the Statement of Financial Activities, Balance Sheet, Cash Flow and notes on pages 32-51. During the year JWA's income was £1,313,673 compared with £1,117,726 last year. Total resources expended were £1,180,123 compared with £955,306 last year, leading to a surplus of £133,550. Our main source of income is from gifts and donations. Less than 11% of income is from statutory grants. Expenditure for the year has increased reflecting additional costs in expansion of our frontline services.



RESERVES POLICY

JWA's reserves policy is focused on maintaining a balance between holding sufficient reserves to safeguard its financial commitments and continuing to provide services in line with the Charity's objectives in the event of unforeseen financial problems, for a period of time to allow those issues to be resolved. Reserves are required to provide ongoing services and to finance future plans in line with the aims and strategic vision of JWA. There is a requirement for prudent management of financial commitments and an allowance for future contingencies in the event of unforeseen financial circumstances, such as reduced income streams or increased demand for services. A relatively small percentage of JWA income is from statutory agencies. Therefore, JWA relies heavily on voluntary donations and must ensure that reserves are maintained at a level that, in the event of a significant drop in funding, it will be able to continue its activities until additional funds may be raised. On an annual basis, the Board agrees detailed budgets. Performance against these budgets and forecasts is closely monitored by the Board. The Board maintains oversight of the reserves policy.

The JWA policy is that unrestricted funds not committed or invested in tangible fixed assets should equate to approximately nine months of costs. The calculation is based on the 2022-2023 budget figures. The calculation at 31 July 2022 gives a target reserves level of £1.2m.

Reserves at 31 July 2022

Designated reserves were £126,557 (2021: £240,000), representing amounts allocated for the continuation of the Sexual Harassment Project; the leadership and management restructuring of JWA and expansion of the outreach and prevention services. The funds should be fully utilised in the next year.

Unrestricted reserves, which are not designated, were £1,340,868 (2021: £1,005,943). This is broadly in line with the target level of reserves.

Based on the above policy and the current growth of the charity, it is considered that the current level of reserves is appropriate.

“I felt that the service was about looking for solutions. I felt very comforted by all that was offered. I felt safe. I have a sense of value. As a mother it is very important. It was fabulous to talk about what I needed.”

SEXUAL ABUSE CLIENT

RISK MANAGEMENT & PRINCIPAL RISKS

The Trustees have responsibility for setting up and reviewing the risk management system at JWA. A risk register is maintained which is used to monitor the key risks and is reviewed by the Trustees at Board meetings.

Financial

JWA operates in a challenging and demanding area where there are very few certainties over funding and limited local authority or other governmental funding. Therefore, each year fundraising and events are required to raise the necessary funds to run the charity. Management time is allocated to managing donor relationships and striving to obtain multi-year funding commitments. To mitigate these risks, JWA operates strict financial controls and continually monitors its financial position, including regular forecasting. The annual budgets, reforecasts and management accounts are regularly reviewed. JWA also has a risk assessment policy to identify, evaluate and prioritise risks to the organisation.

Some of the key controls used by the charity to mitigate these risks are:

- Formal agendas and minutes for Board of Trustees and all other committee meetings.
- Detailed terms of reference for all committees.
- Annual budget and regular management accounts.
- Formal written policies including authority limits and a Finance Procedures Handbook.
- An Executive sub-committee for operational risk management.
- An annual business plan, quarterly Key Performance Indicators and a three-year strategic plan.

Operational

The nature of our services where we support women and children suffering from domestic violence increases our operational risks. These are managed through the implementation of suitable policies, procedures and processes including case management, continual staff training, supervision and reporting structures. Through these procedures, the Board of Trustees is satisfied that major risks have been identified and procedures implemented so that key risks are adequately minimised.

Safeguarding is essential to our client facing services. All volunteers and staff receive safeguarding training as part of their induction and then updates are provided. Training on all aspects of compliance, including data protection, is provided to all staff and volunteers.

IT systems, data and cyber security risks are mitigated through the employment of professional IT support and secure cloud based servers. JWA staff are trained on IT risks, security and induction training is provided to all new staff members.





ORGANISATIONAL STRUCTURE

JWA is run by a Board of Trustees whose principal responsibility is overseeing the long-term strategy, planning and significant operational decisions of the organisation, and the governance thereof. Trustees meet on average every three months for progress and planning meetings, and annually for strategic review meetings.

All new Trustees are subject to a recruitment induction process and are selected with a view to ensuring that the Board has an appropriate balance of experience relevant to Jewish Women's Aid's strategic and operational requirements. A list of current Trustees who are also directors for the purposes of Company law, who served during the year is as follows:

Caroline Ratner - Chair

Jo Rosenthal - Treasurer

Gabrielle Adlestone

Joanna Benarroch

Kate Daniels

Judith Flacks

Tamara Moss

Laura Rosefield

Aliza Weinstein

Madeleine Abramson - resigned 26 January 2023

Rebecca Simon - resigned 7 July 2022

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

“I felt that I deserved the abuse. After I spoke to my counsellor who was so understanding, she helped me to understand that what I was going through was abuse. She explained it was part of the cycle of abuse. This helped me to understand that it was him with the problem and not me.”

DOMESTIC ABUSE CLIENT



STAFF AND VOLUNTEERS

Employees

The Trustees recognise the huge contribution by salaried staff and extend their thanks to these staff for their ongoing energy and commitment.

Senior Management Team

As of May 2022, a revised staffing structure was implemented with the directors as follows, reporting to the CEO:

- Director of Client Services
- Director of Outreach and Prevention
- Director of Business Services

The CEO and directors form the senior management team.

Staff within these departments are line managed by the relevant director or by a manager within the department.

Pay policy for key management personnel

The salary structure is benchmarked against similar roles in the VAWG sector and/or in the charity sector as appropriate.

Volunteers

The Trustees are extremely grateful for time donated by 150 active volunteers to JWA. It would not have been possible to achieve what has been achieved without their help and support. We aim to ensure that all people with whom we work are valued for their contributions. All potential volunteers are recruited on the basis of their skills and experience and according to the requirements of the role.

PLANS FOR 2022-23

Our plans for 2022-23 include:

- The creation and implementation of a strategy for JWA over the next five years, enabling development, consolidation and growth across our frontline and outreach services.
- Investing time in the new leadership structure to ensure directors are well supported.
- Reapplying for the Women's Aid Quality Standards. We received this over 5 years ago and will be submitting new evidence to maintain this Quality Mark.
- Developing a Whole School Approach for prevention education which will engage multiple stakeholder groups within schools.
- Developing our fundraising functions so that we encourage younger supporters to connect with JWA as well as developing relationships with existing donors to ensure further engagement to raise the profile of JWA and to implement more multi-year income streams.

RELATED PARTIES

Related parties are presented in Note 24 to the accounts.



STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees (who are also the directors of the Charity for the purpose of Company Law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the organisation and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP (FRS 102);
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- So far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- That Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

AUDITORS

BKL Audit LLP will be deemed to have been reappointed as auditors 28 days after these financial statements were sent to members or 28 days after the latest date prescribed for filing the accounts with the registrar, whichever is earlier.

On behalf of the Board of Trustees

Caroline Ratner - Chair

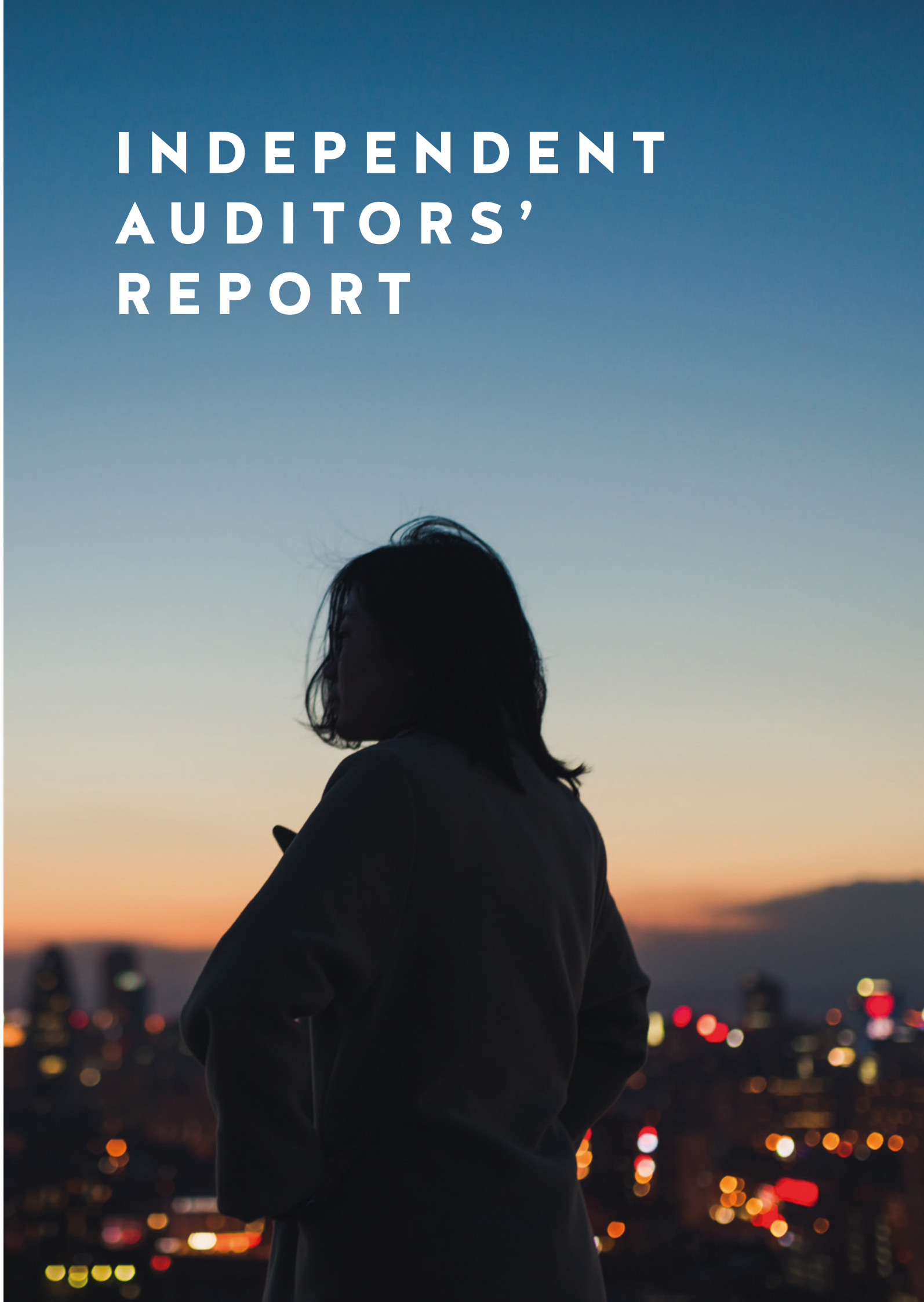
Caroline Ratner

Jo Rosenthal - Treasurer

JHRosenthal

Dated: 18/05/2023

INDEPENDENT AUDITORS' REPORT



OPINION

We have audited the financial statements of Jewish Women's Aid Limited (the 'charitable company') for the year ended 31 July 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. 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).

In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 July 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Charities Act 2011.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements 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 financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

OTHER INFORMATION

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements 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 financial statements 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 financial statements 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.



MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- The information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- Sufficient accounting records have not been kept; or
- The financial statements are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company'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 Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.



AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' 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 financial statements.

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:

- Enquiring of management around actual and potential litigation and claims;
- Reviewing board meeting minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

USE OF OUR REPORT

This report is made solely to the charitable company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's Trustees those matters we are required to state to them in an Auditors' 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

BKL Audit LLP
Chartered Accountants
Statutory Auditor
London

BKL Audit LLP

Dated: 18/05/2023

“My counsellor has been so kind and positive to talk to and she has really been there for me. I can’t thank her enough. It was so nice to talk to someone. I was in a really bad place. I felt heard. I felt validated. She didn’t judge me and she gave me the options.”

DOMESTIC ABUSE CLIENT

FINANCIAL STATEMENTS



STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 JULY 2022

		Restricted funds 2022	Unrestricted funds 2022	Total Funds 2022	As restated Total Funds 2021
		£	£	£	£
Income from:	Note				
Donations and legacies	3	389,332	489,541	878,873	864,490
Other trading activities	4	-	434,186	434,186	252,599
Investments		-	614	614	637
Total income		389,332	924,341	1,313,673	1,117,726
Expenditure on:					
Raising funds	5	-	101,802	101,802	71,955
Charitable activities	6	477,264	601,057	1,078,321	883,351
Total expenditure		477,264	702,859	1,180,123	955,306
Net movement in funds		(87,932)	221,482	133,550	162,420
Reconciliation of funds:					
Total funds brought forward		181,374	1,245,943	1,427,317	1,264,897
Net movement in funds		(87,932)	221,482	133,550	162,420
Total funds carried forward		93,442	1,467,425	1,560,867	1,427,317

All of the above results are derived from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised in the year. The notes on pages 35 to 51 form part of these financial statements.

BALANCE SHEET AS AT 31 JULY 2022

		2022	As restated 2021
	Note	£	£
Fixed assets			
Tangible assets	11	21,116	21,138
Current assets			
Debtors	12	169,479	128,131
Investments	13	403,256	403,011
Cash at bank and in hand		1,012,975	918,478
		1,585,710	1,449,620
Creditors: amounts falling due within one year	14	(45,959)	(43,441)
Net current assets		1,539,751	1,406,179
Total assets less current liabilities		1,560,867	1,427,317
Total net assets		1,560,867	1,427,317
Charity funds			
Restricted funds	16	93,442	181,374
Unrestricted funds	16	1,467,425	1,245,943
Total funds		1,560,867	1,427,317

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006. However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime. The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Jo Rosenthal - Treasurer

Date: 18/05/2023

JHRosenthal

The notes on pages 35 to 51 form part of these financial statements.

	Note	2022	As restated 2021
		£	£
Cash flows from operating activities			
Net cash used in operating activities	19	99,138	152,163
Cash flows from investing activities			
Interest received		614	637
Purchase of tangible fixed assets		(5,500)	(6,634)
Net cash used in investing activities		(4,886)	(5,997)
Cash flows from financing activities			
Increase in short-term investments		245	(586)
Net cash provided by/(used in) financing activities		245	(586)
Change in cash and cash equivalents in the year		94,497	145,580
Cash and cash equivalents at the beginning of the year		918,478	772,898
Cash and cash equivalents at the end of the year		1,012,975	918,478

The notes on pages 35 to 51 form part of these financial statements

1 GENERAL INFORMATION

Jewish Women's Aid Limited is a private company limited by guarantee incorporated in England and Wales, and a Registered Charity.

The principal activity of the company during the year is that of providing support to Jewish women and girls who are experiencing sexual and domestic violence, in a culturally sensitive way.

The registered office is 35 Ballards Lane, London, N3 1XW.

2 ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

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) (effective 1 January 2019) - (Charities SORP (FRS 102), and the Companies Act 2006. Jewish Women's Aid Limited 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.

2.2 General Information

The Charity is a charitable company limited by guarantee, incorporated on 17 February 1995. The members of the company are Trustees named on page 2. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Company.

2.3 Going concern

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

The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

2.4 Incoming resources

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.5 Resources expended

Expenditure is recognised on an accruals basis. Costs of raising funds are those costs incurred in attracting voluntary income and include staff salaries, printing & publicity, telephone etc. Charitable activities include costs associated with frontline community services, for instance: staff salaries, rent, telephone etc. Support costs include central functions and shared overhead costs and have been apportioned to activity cost categories on the basis consistent with the use of resources. Governance costs represent costs incurred by the Charity in respect of management of the Charity's assets, organisational administration and compliance with constitutional and statutory requirements. All apportionments are made on the basis of time spent on different activities by specific staff responsible for related tasks.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

2.6 Government grants

Government grants are credited to the Statement of financial activities as the related expenditure is incurred.

Furlough income is receivable as compensation for salary expenses already incurred and to give immediate financial support to the Company with no future related costs. This income is recognised in the Statement of Financial Activities in the same period as the related expenditure.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives on a reducing balance basis.

Depreciation is provided on the following basis:
Fixtures and fittings - 25% per annum on reducing balance

2.8 Current asset investments

Investments are initially recognised at cost. Subsequent to initial recognition, current asset investments are revalued to fair value with the movements recognised in the Statement of Comprehensive Income. Where market value or fair value cannot be reliably determined, such investments are stated at historic cost less impairment.

2.9 Cash at bank and in hand

Cash at bank and 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.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 Financial instruments

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.

2.12 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

2.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.14 Accumulated funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.15 Donated gifts, services, facilities

Donated professional services and facilities are recognised as income when the Charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of the economic benefit from the use of the item by the Charity is probable and economic benefit can be measured reliably. In accordance with the Charities SORP(FRS 102) general volunteer time is not recognised so please refer to the Trustee's annual report for more information about their contribution.

3 INCOME FROM DONATIONS AND LEGACIES

	Restricted funds 2022	Unrestricted funds 2022	Total funds 2022	As restated Total funds 2021
	£	£	£	£
Statutory income	144,319	-	144,319	171,601
Grants, gifts & donations	245,013	469,749	714,762	668,005
Government grants	-	-	-	8,602
Membership donations	-	19,792	19,792	16,282
	<u>389,332</u>	<u>489,541</u>	<u>878,873</u>	<u>864,490</u>
Total 2021	<u>369,356</u>	<u>495,134</u>	<u>864,490</u>	

4 INCOME FROM OTHER TRADING ACTIVITIES

INCOME FROM FUNDRAISING EVENTS

	Unrestricted funds 2022	Total funds 2022	Total funds 2021
	£	£	£
Fundraising Events and Appeals	<u>434,186</u>	<u>434,186</u>	<u>252,599</u>
Total 2021	<u>252,599</u>	<u>252,599</u>	

5 EXPENDITURE ON RAISING FUNDS

FUNDRAISING EXPENSES

	Restricted funds 2022	Unrestricted funds 2022	Total funds 2022	As restated Total funds 2021
	£	£	£	£
Staging fundraising events	-	40,734	40,734	7,962
Support costs	-	17,466	17,466	19,153
Staff costs	-	43,602	43,602	44,840
Total 2022	<u>-</u>	<u>101,802</u>	<u>101,802</u>	<u>71,955</u>
Total 2021	<u>9,022</u>	<u>62,933</u>	<u>71,955</u>	

6 ANALYSIS OF EXPENDITURE BY ACTIVITIES

SUMMARY BY FUND TYPE

	Restricted funds 2022	Unrestricted funds 2022	Total 2022	Total 2021
	£	£	£	£
Direct costs	464,248	379,761	844,009	701,267
Support costs	-	201,166	201,166	141,992
Grants to individuals	13,016	20,130	33,146	40,092
	<u>477,264</u>	<u>601,057</u>	<u>1,078,321</u>	<u>883,351</u>
Total 2021	<u>521,800</u>	<u>361,551</u>	<u>883,351</u>	

7 ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

	Activities undertaken directly 2022	Grants to service users 2022	Support costs 2022	Total funds 2022	As restated Total funds 2021
	£	£	£	£	£
Direct costs	844,009	-	-	844,009	701,267
Support costs	-	-	201,166	201,166	141,992
Grants to individuals	-	33,146	-	33,146	40,092
	<u>844,009</u>	<u>33,146</u>	<u>201,166</u>	<u>1,078,321</u>	<u>883,351</u>
Total 2021	<u>701,267</u>	<u>40,092</u>	<u>141,992</u>	<u>883,351</u>	

ANALYSIS OF DIRECT COSTS

	Total funds 2022	As restated Total funds 2021
	£	£
Wages and salaries	630,206	523,827
Premises costs	40,920	44,079
Welfare costs	5,573	3,305
Other staff, volunteer and helpline costs	40,284	37,303
Advertising & marketing	25,346	25,143
Counselling, education and children's workers	101,680	67,610
	<u>844,009</u>	<u>701,267</u>

7 ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS

	Total funds 2022	Total funds 2021
	£	£
Staff costs	47,274	34,693
Premises costs	83,629	81,575
Consultancy and Independent Contractors	50,156	12,246
Depreciation	7,217	6,140
Governance costs	12,890	7,338
	<u>201,166</u>	<u>141,992</u>

8 AUDITORS' REMUNERATION

	2022	2021
	£	£
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	6,000	5,250
Fees payable to the Charity's auditor in respect of:		
All non-audit services not included above	<u>1,500</u>	<u>1,500</u>

9 STAFF COSTS

	2022	2021
	£	£
Wages and salaries	655,224	542,271
Social security costs	53,977	49,634
Contribution to defined contribution pension schemes	11,881	11,455
	721,082	603,360

The average number of persons employed by the Charity during the year was as follows:

	2022	2021
	No.	No.
Average number of employees	25	21

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	2021
	No.	No.
In the band £60,001 - £70,000	-	1
In the band £70,001 - £80,000	1	-

The key management personnel of the Charity comprise the senior management team as detailed in the Trustees' report. The total amount of employee remuneration benefits received by the senior management team was £229,311 (2021: £231,345).

10 TRUSTEE REMUNERATION AND EXPENSES

During the year no trustee received any remuneration or other benefits (2021 - £NIL-).
During the year no trustee expenses have been incurred (2021 - £NIL).

11 TANGIBLE FIXED ASSETS

	Fixtures and fittings
	£
Cost or valuation	
At 1 August 2021	93,920
Additions	5,500
Disposals	(48,251)
At 31 July 2022	51,169
Depreciation	
At 1 August 2021	72,782
Charge for the year	5,522
On disposals	(48,251)
At 31 July 2022	30,053
Net book value	
At 31 July 2022	21,116
At 31 July 2021	21,138

12 DEBTORS

	2022 £	As restated 2021 £
Due within one year		
Other debtors	12,250	38,387
Prepayments and accrued income	157,229	89,744
	169,479	128,131

13 CURRENT ASSET INVESTMENTS

	2022 £	2021 £
Cash on deposit over 3 months	403,256	403,011

14 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	18,442	17,470
Other taxation and social security	17,164	13,712
Pensions payable	2,842	-
Accruals and deferred income	7,511	12,259
	45,959	43,441

15 PRIOR YEAR ADJUSTMENTS

A prior year adjustment has been made to increase the donations in the prior year and subsequently increased the debtors by £25,000. The Trustees believe this is a more accurate reflection of the nature of the donation and when the charity was donated the monies. The impact on the financial statements is the stated increase to both income and debtors, as well as an increase in general funds for the year ended 31 July 2021.

16 STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	As restated Balance at 1 August 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2022 £
Unrestricted funds					
Designated funds					
Leadership and management restructuring	125,000	-	(68,810)	-	56,190
Outreach and prevention expansion including sexual harassment service	115,000	-	(44,633)	-	70,367
	240,000	-	(113,443)	-	126,557
General funds					
General Funds - all funds	1,005,943	924,341	(589,416)	-	1,340,868
Total Unrestricted funds	1,245,943	924,341	(702,859)	-	1,467,425
Restricted funds					
Welfare grants	7,502	6,985	(5,962)	-	8,525
Counselling service	54,971	80,000	(85,392)	-	49,579
Domestic Abuse Support	43,422	-	-	(43,422)	-
Children's worker	3,570	34,252	(37,609)	-	213
Children's service	10,528	-	(10,528)	-	-
Education	17,330	3,000	(14,000)	-	6,330
Volunteering, Communications and Training	16,644	-	(9,172)	-	7,472
Sexual Harassment Project	8,144	20,000	(8,144)	-	20,000
Sexual Violence Service	19,263	4,000	(23,263)	-	-
Client services	-	241,095	(283,194)	43,422	1,323
	181,374	389,332	(477,264)	-	93,442
Total of funds	1,427,317	1,313,673	(1,180,123)	-	1,560,867

16 STATEMENT OF FUNDS (CONTINUED)

DESIGNATED FUNDS

Over the past years, demand for JWA's services has increased consistently which has resulted in expansion of our services and, since the year end, increased our staff numbers. In order to manage our services efficiently, the Board has committed and therefore designated reserves in order to implement:

- the restructure of the leadership and management team;
- expansion of our outreach and prevention services including the implementation of year two of our sexual harassment service.

This expansion has commenced since 31 July 2021. It is expected that the remaining designated reserves of £126,557 will be spent in the next financial year.

RESTRICTED FUNDS

The unspent restricted funds above will be utilised in the next financial year unless otherwise stated below – more details with regard to them are below:

- Welfare – these funds relate to requests for assistance in specific cases of hardship and will be spent as the cases arise.
- Counselling service – these funds relate to the provision of the counselling service and will be spent in the next financial year.
- Children's worker - these relate to funds received for the children's worker costs and associated programming.
- Children's service – this grant was for the provision of service relating to the children's programme and is now ended
- Education – these funds relate to the provision of Education and will be spent in the next financial year.
- Volunteering, communications and training – these funds relate to the provision of volunteering and helpline services and will be spent in the next financial year.
- Sexual harassment project – this funding is to further develop our sexual harassment programme.
- Sexual violence service – this funding was for the DINA Sexual Violence Service and has now ended
- Client services - these funds were given to provide domestic violence services and will be spent as incurred.

16 STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 August 2020	As restated Income	Expenditure	Transfers in/out	Balance at 31 July 2021
	£	£	£	£	£
Unrestricted funds					
Designated funds					
Fixed asset fund	20,950	-	-	(20,950)	-
Leadership and management restructuring	-	-	-	125,000	125,000
Outreach and prevention expansion including sexual harassment service	-	-	-	115,000	115,000
	20,950	-	-	219,050	240,000
General funds					
General Funds - all funds	894,965	748,371	(418,343)	(219,050)	1,005,943
Total Unrestricted funds	915,915	748,371	(418,343)	-	1,245,943
Welfare grants	2,734	28,297	(23,529)	-	7,502
Counselling service	108,749	10,000	(63,778)	-	54,971
Domestic Abuse Support	81,379	248,243	(286,200)	-	43,422
Children's worker	2,629	36,816	(35,875)	-	3,570
Children's service	12,518	25,000	(26,990)	-	10,528
Education	60,843	1,000	(44,513)	-	17,330
Fundraising	8,413	-	(8,413)	-	-
COVID-19	19,825	-	(19,825)	-	-
Volunteering, Communications and Training	21,190	20,000	(24,546)	-	16,644
Sexual Harassment Project	8,144	-	-	-	8,144
Sexual Violence Service	22,558	-	(3,295)	-	19,263
	348,982	369,356	(536,964)	-	181,374
Total of funds	1,264,897	1,117,727	(955,307)	-	1,427,317

17 SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	As restated Balance at 1 August 2021	Income	Expenditure	Transfers in/out	Balance at 31 July 2022
	£	£	£	£	£
Designated funds	240,000	-	(113,443)	-	126,557
General funds	1,005,943	924,341	(589,416)	-	1,340,868
Restricted funds	181,374	389,332	(477,264)	-	93,442
	<u>1,427,317</u>	<u>1,313,673</u>	<u>(1,180,123)</u>	<u>-</u>	<u>1,560,867</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 August 2020	As restated Income	Expenditure	Transfers in/out	Balance at 31 July 2021
	£	£	£	£	£
Designated funds	20,950	-	-	219,050	240,000
General funds	894,965	748,371	(418,343))	(219,050)	1,005,943
Restricted funds	348,982	369,356	(536,964)	-	181,374
	<u>1,264,897</u>	<u>1,117,727</u>	<u>(955,307)</u>	<u>-</u>	<u>1,427,317</u>

18 ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Restricted Funds 2022	Unrestricted Funds 2022	Total funds 2022
	£	£	£
Tangible fixed assets	-	21,116	21,116
Current assets	93,442	1,492,268	1,585,710
Creditors due within one year	-	(45,959)	(45,959)
Total	<u>93,442</u>	<u>1,467,425</u>	<u>1,560,867</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Restricted Funds 2021	As restated Unrestricted Funds 2021	As restated Total funds 2021
	£	£	£
Tangible fixed assets	-	21,138	21,138
Current assets	181,374	1,268,246	1,449,620
Creditors due within one year	-	(43,441)	(43,441)
Total	<u>181,374</u>	<u>1,245,943</u>	<u>1,427,317</u>

19 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	As restated 2021
	£	£
Net income for the year (as per Statement of Financial Activities)	133,550	162,420
Adjustments for:		
Depreciation charges	5,522	6,139
Interest	(614)	(637)
Loss/(profit) on the sale of fixed assets	(490)	310
Increase in debtors	(41,348)	(20,583)
Increase in creditors	2,518	4,514
Net cash provided by operating activities	99,138	152,163

20 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022	2021
	£	£
Cash in hand	1,012,975	918,478
Total cash and cash equivalents	1,012,975	918,478

21 ANALYSIS OF CHANGES IN NET DEBT

	At 1 August 2021	Cash flows £	At 31 July 2022 £
Cash at bank and in hand	918,478	94,497	1,012,975
Liquid investments	403,011	245	403,256
	1,321,489	94,742	1,416,231

22 PENSION COMMITMENTS

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions paid by the company to the fund and amounted to £11,881 (2021: £11,455). Contributions totalling £2,842 (2021 - £Nil) were payable to the fund at the reporting date and are included in creditors.

23 OPERATING LEASE COMMITMENTS

At 31 July 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Within 1 year	57,528	52,456
Within 2-5 years	126,175	75,703
	183,703	128,159

The prior year commitment was based on the London office rent having a break clause in place at December 2023. The Charity no longer intends to utilise this clause, therefore the commitment has increased for the full length of the lease which ceases in August 2025.

24 RELATED PARTY TRANSACTIONS

During the year, the Charity received £17,480 in personal donations from Trustees and related parties (2021: £4,800).

