



JEWISH WOMEN'S AID LTD

A Company Limited by Guarantee

REPORT AND

FINANCIAL

STATEMENTS

Year Ended 31st July 2023



LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES

Caroline Ratner – Chair
Jo Rosenthal – Treasurer
Gabrielle Adlestone
Joanna Benarroch
Kate Daniels
Laura Rosefield
Aliza Weinstein
Debby Amias – appointed 20 April 2023
Catherine Becker – appointed 20 April 2023
Rachel Dor-Chay – appointed 20 April 2023
Anna Turner – appointed 26 January 2023
Penny Simmons – appointed 15 February 2024
Madeleine Abramson – resigned 26 January 2023
Judith Flacks – resigned 6 July 2023
Tamara Moss – resigned 12 October 2023

CHIEF EXECUTIVE

Monica Tuohy – Interim Chief Executive
Naomi Dickson – Until 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

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HIGHLIGHTS OF THE YEAR



Jewish Women's Aid continued to support women and girls affected by domestic abuse and sexual violence.

We provided

2,128

counselling sessions to women and supported over **680** women and girls through our advocacy and therapeutic support teams.

We delivered

394 one-to-one sessions to **30** children who had been exposed to domestic abuse.

We received

634

calls/messages/emails via our free domestic abuse and sexual violence helpline, webchat and direct to our client support services.*

We reached over

3,524

young people delivering **133** healthy relationships and consent education sessions to school students and **36** educational and training sessions to **1,049** teachers, parents, professionals and community members.

JWA is run by a professional staff team of **28** and **150** dedicated volunteers.

**Previous reports did not include client contact by email*

TRUSTEES' REPORT



The Trustees present their annual report together with the audited financial statements of the Charity for the year ended 31 July 2023.

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 to support and empower Jewish women and girls affected by domestic and sexual 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 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).

JWA's aims are:

- To support and empower Jewish women and girls affected by domestic abuse and sexual violence in their intimate or family 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.



SERVICES

In response to the impact of the Ukraine war and the cost-of-living crisis, JWA continued to support women and girls affected by domestic abuse and sexual violence and distributed grants to clients most affected by this economic downturn.

We provide:

- Freephone domestic and sexual violence helplines and webchat, to enable women to contact us confidentially in a way that works best for them.
- An IDVA (independent domestic violence advocate) service which enables women to plan for their long-term safety and offers them support regarding welfare, legal and housing issues.
- A specialist therapeutic service for children and young adults.
- A flexible counselling service for women; face-to-face in our London or Manchester offices or via telephone or video link, reaching women across the UK.
- Educational programmes in schools, universities and youth settings, aimed at promoting a culture of consent with a focus on healthy relationships.
- Talks and training sessions in synagogues and other community settings to promote understanding of domestic and sexual violence, including events such as JWA Shabbat.
- Training for professionals working with Jewish women, equipping them to support members of our community affected by domestic abuse and sexual violence.

We work closely with other domestic abuse agencies and community organisations and model best practice. JWA is accredited under the Women's Aid Quality Standards.

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.

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 agreed aims and objectives.

KEY PERFORMANCE INDICATORS

Client Services - numerical targets are monitored regarding the number of women and girls entering the service and receiving support in addition to client feedback.

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



ACHIEVEMENTS & ACTIVITIES

JWA continues its core work of supporting Jewish women and girls and their children, by providing 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.

Directors of each department - Client Services, Outreach & Prevention and Business Services - all report to the CEO. Each director line-manages all staff within their departments, conducting regular supervision and appraisal meetings and ensuring staff support and professional development sits at the heart of their work.

CLIENT SERVICES

The JWA **free Helpline and Webchat services** continue to be the first point of contact for many of our service users and are staffed by over 40 volunteers who receive ongoing support and training. In the year to July 2023, we received 634 calls/chats/emails. 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 and 2 trainee **counsellors** provided sessions to 129 Jewish women across the UK either in-person, by telephone or video. All counsellors receive regular training and supervision and comply with good practice guidelines.

Services receive funding from various **statutory sources** including MOPAC (Mayor's Office for Policing and Crime), Ministry of Justice and London Councils in addition to financial support from the Jewish community.

As the **cost-of-living crisis** continues, JWA is fully committed to working to meet the needs of our community, with support from our generous donors.

Our **sexual violence service** worked with 29 women and girls offering specialist counselling and advocacy, helping them work through trauma and navigate their options for criminal justice should they choose this route.

Our MOPAC-funded **support for young women** continued. 49 women and girls aged 14-30 were supported. This specialist service enables us to tailor work to younger women and girls who need support with a variety of issues such as sexual violence, stalking and intimate image abuse.

Our **specialist children's service** saw our children's therapists deliver 394 one-to-one sessions to 30 children. Children in this service have experienced significant trauma through exposure to domestic abuse in the home, and these weekly sessions are crucial for their recovery.

Our McKenzie Friend programme continues to lend **legal support** and this year 12 women were accompanied in the family court for moral and practical support – this is essential given the traumatic experience court can be for a woman who has experienced domestic abuse.

JWA now runs a free monthly **legal clinic** for the benefit of clients requiring family law advice. This was established in June 2023 and as of end of January 2024 had assisted 19 clients.

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

The Director of Client Services and managers attend 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 Advocacy Services Manager completed her SafeLives Manager Training. Our Senior IDVA and IDVAs completed their SafeLives IDVA Training.

OUTREACH & PREVENTION SERVICES



The Outreach & Prevention Directorate was created in May 2022 and is now fully embedded in the organisation with three clear workstreams (Schools, Youth and Community) and a three-year strategy in place.

We have continued to deliver training and education about domestic abuse, healthy relationships and consent, generating a more open discussion in our community, shifting attitudes and building a culture supportive of and safe for women.

The team launched our **Whole School Approach** in September 2022, offering a new programme of training and education to teachers, parents and Year 12 School Ambassadors, to sit alongside our student facing sessions in schools. Much of this work has taken place as part of our role as delivery partner in the Healthy London, Healthy Relationships programme, led by AVA (Against Violence & Abuse) and the London VAWG Consortium Prevention Strand.

We delivered training sessions in five Jewish schools for 231 teachers, two educational sessions for 285 parents and a programme for seven Year 12 students, during which they attended a series of lunchtime sessions and then devised their own healthy relationships session which they delivered across Year 7, reaching 240 students.

We delivered 133 age-appropriate workshops and assemblies to 3,524 young people in 12 schools in London and Manchester. The main topics include 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.

We are delighted our work in this space, as part of the AVA-led partnership, has been recognised as an example of **best practice** by End Violence Against Women and Girls in their report, "It's #AboutTime – A Whole School Approach to Ending Violence Against Women and Girls," published in June 2023, and our Schools Manager was invited to be on the panel for the report launch alongside Kim Leadbeater MP and representatives from AVA and other sector leaders.

Over the year, we have provided training to 323 youth and student professionals and voluntary leaders in 20 sessions covering similar topics to those in schools but with a focus on how to create safer settings in youth and student organisations. A particular highlight was training 185 **youth leaders** to prepare them for residential events involving several thousand young Jewish people over the spring and summer. We also produced a Relationships Abuse information leaflet which we distributed at an annual **student conference** in February 2023, where we also delivered educational sessions to 50 Jewish university students.



In the **wider community**, we delivered a successful JWA Shabbat in December 2022, aligned with the 16 Days of Activism in the wider VAWG sector. This is our annual cross-communal awareness-raising Shabbat, supported by eight key Jewish organisations. We produced a 'Domestic Abuse in the Jewish Community' information leaflet and information about our work to be read out to congregations, which was distributed to 185 synagogues.

We also recruited a **Community Engagement Officer** in April 2023, who has increased engagement with synagogues and Jewish community organisations, with a focus on rabbis and rebbetzins. We have also delivered educational sessions at six synagogues and religious bodies, reaching 210 community members and staff.

The JWA **workplace sexual harassment prevention programme** has provided training for six organisations, 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. An additional six organisations attended a half day online workshop covering an overview of the key information for employers about sexual harassment in the workplace.

BUSINESS SERVICES

The Business Services Director continues to review all processes and update as required across finance, fundraising, communications and HR.

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

In November 2022 JWA launched its annual 16 Days of Activism for the International Day for the Elimination of Violence and Women (IDEVAW) with a lunch hosted and supported by **Dame Gail Ronson, DBE**. Over 60 guests attended and learned about JWA's services. The lunch was extremely successful and raised over £80,000. JWA is very grateful to Dame Gail Ronson for her invaluable support which brought in new donors and raised awareness of our work to new members of the community.

In June, the **HerSpace** committee, spearheaded by Michelle Simler Morris, held an Arts and Culture Festival to raise money and awareness of JWA. It was co-sponsored by The Jewish Chronicle. The event included talks and workshops throughout the day where JWA and guest speakers, including Rachel Riley, Francesca Segal, Suzanne Baum and others, spoke about domestic abuse and sexual violence. A percentage of sales from the commercial stalls was donated to JWA, as was the entire income from the raffle and ticket sales. £38,000 was raised and 434 women attended. We are very grateful to Michelle and the HerSpace committee for this innovative initiative.

In June, a summer concert was organised at South Hampstead Synagogue in remembrance of **Frances Turner**, a former Chair of JWA. We successfully raised £9,000 on the evening, and our heartfelt gratitude extends to the Turner family for making this event possible.

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.

As part of ensuring JWA reaches a broader demographic, advertising was extended to appear regularly in religious newspapers and publications, adapting the advertising copy accordingly, often appearing alongside editorial. An advert also appeared in a publication aimed at the UK Israeli audience with copy in Hebrew.

In addition, JWA supplied 26 pharmacies in 8 boroughs (across London, Essex and Manchester) with branded paper bags with JWA contact details for chemists to give to customers. The cost was covered by a generous donor.

JWA was featured in online and offline media pieces and had 48 articles featured in all the main Jewish newspapers as well as mainstream newspapers, The Guardian and The Metro, covering all aspects of our work.

JWA's campaign for International Women's Day 2023 comprised multiple events and an appeal.

- On 9th March, an evening was hosted by radio presenter, Jane Garvey, entitled 'Raising Women's Voices'. The event took place at South Hampstead Synagogue.
- Our first myth busting dinner was held in a private home in March and raised £13,000 whilst educating guests about domestic abuse.
- An appeal was launched, landing on doorsteps on 8th March. It was sent to 4,000 stakeholders on our database and £35,000 was raised.

Throughout the year, our presence and engagements on social media have consistently expanded across Instagram, Facebook, LinkedIn and X (Twitter). Our audience has increased, including followers with prominent public profiles, and the sharing of our posts has seen a notable rise.

Newsletters in the form of e-shots from our database are sent regularly to all stakeholders informing them of JWA events and news as well as a link to our Impact Summary which is produced twice yearly.

CEO

After eight years as CEO Naomi Dickson left JWA in December 2022. During her tenure JWA's profile within and beyond the community grew and there has been a shift in attitudes towards domestic abuse. JWA is well respected across domestic violence sector organisations, within the charity sector and in the political sphere. Naomi used these platforms to achieve systemic change.

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 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.

JWA is proud to work in collaboration with other organisations to ensure the best outcomes 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 England and IMKAAN (a second-tier organisation supporting specialist domestic abuse service providers), all of which enrich and ensure better understanding of our work.

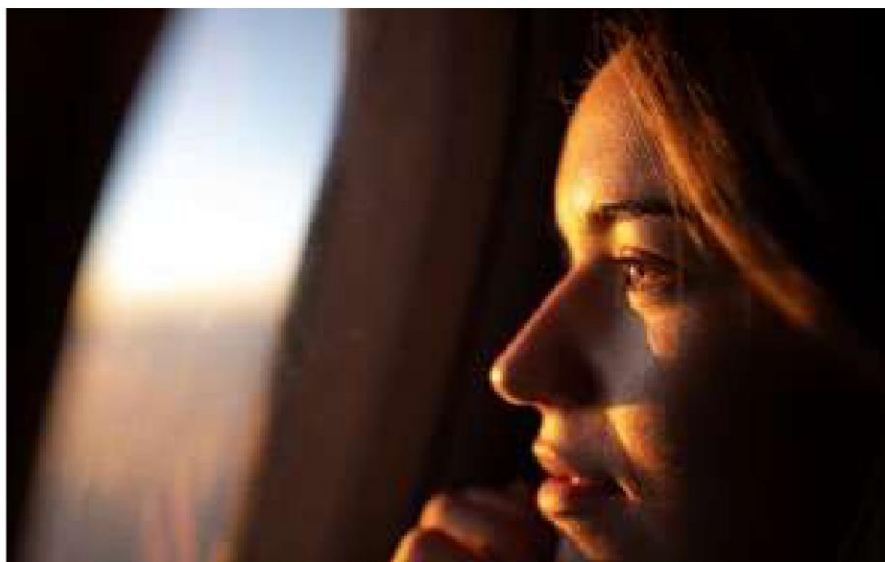
Monica Tuohy joined Jewish Women's Aid as Interim CEO in January 2023.

In December 2023, JWA announced the appointment of Sam Clifford as CEO. Sam brings with her a wealth of experience in leadership roles within the Jewish community and we look forward to her taking up her position in April 2024.



FINANCIAL REVIEW

The financial results for the year ended 31 July 2023 are set out in the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes on pages 35 to 51. During the year JWA's income was £1,341,812 compared with £1,313,673 last year. Total resources expended were £1,368,966 compared with £1,180,123 last year, leading to a deficit of £27,154. Our main source of income is from gifts and donations. Less than 15% 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 such 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 2023-2024 budget figures. The calculation at 31 July 2023 gives a target reserves level of £1.2m.

Reserves at 31 July 2023

The reserves designated in 2022 of £126,557 were fully utilised in the year to 31 July 2023.

Unrestricted reserves, which are not designated, were £1,402,585 (2022 £1,340,868). 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 level of reserves is appropriate.

“Being able to talk honestly and being listened to without judgement has been huge for me. Being heard and having someone there who is hearing me has made a big difference to my anxiety. It has given me hope.”

DOMESTIC 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 key risks and is reviewed by the Trustees at quarterly Board meetings.

Financial

JWA operates in a challenging and demanding arena with 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 secure 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 (supporting women and children affected by 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 major risks are identified and procedures implemented so that key risks are minimised.

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





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 quarterly for progress and planning meetings, and annually for strategic review meetings.

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

Caroline Ratner – Chair
Jo Rosenthal – Treasurer
Gabrielle Adlestone
Joanna Benarroch
Kate Daniels
Laura Rosefield
Aliza Weinstein
Anna Turner – appointed 26 January 2023
Debby Amias – appointed 20 April 2023
Catherine Becker – appointed 20 April 2023
Rachel Dor-Chay – appointed 20 April 2023
Madeleine Abramson – resigned 26 January 2023
Judith Flacks – resigned 6 July 2023
Tamara Moss – resigned 12 October 2023
Penina Simmons – appointed 15 February 2024

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.

“JWA has improved my confidence and self-esteem and made me feel less alone. It has also given me a lot of practical and emotional support. Without the support I received I wouldn’t be alive.”

SEXUAL ABUSE CLIENT



STAFF AND VOLUNTEERS

Employees

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

Senior Management Team

Directors of departments reporting to interim CEO:

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

The interim 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

Salaries are benchmarked against similar roles in the VAWG sector and/or in the charity sector as appropriate.

Volunteers

The trustees are extremely grateful for the time donated by 150 active volunteers. It would not have been possible to achieve what has been achieved without their help and support. We aim to ensure 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 2023-24

Our plans for 2023-24 include:

- The creation and implementation of a strategy for JWA over the next three 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.
- Completing our renewal of the Women's Aid Quality Standards accreditation
- Gaining CPD certification for our Outreach & Prevention training sessions, reaching professionals across the Jewish community.
- Continue to develop relationships with existing donors to ensure further engagement; to raise the profile of JWA, to widen our donor base and to obtain more multi-year income streams.
- With the new VAWG (Violence Against Women and Girls) Outreach Lead in place, to increase awareness and provide training to organisations in the VAWG sector as well as training frontline staff in Jewish community organisations on the additional barriers to reporting abuse, recognising abuse and how to support and signpost survivors to JWA.
- To increase awareness of the new Family Law Clinics which support those who are most in need of legal support and cannot access legal aid.

RELATED PARTIES

Related parties are presented in Note 22 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 those 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 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 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 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.

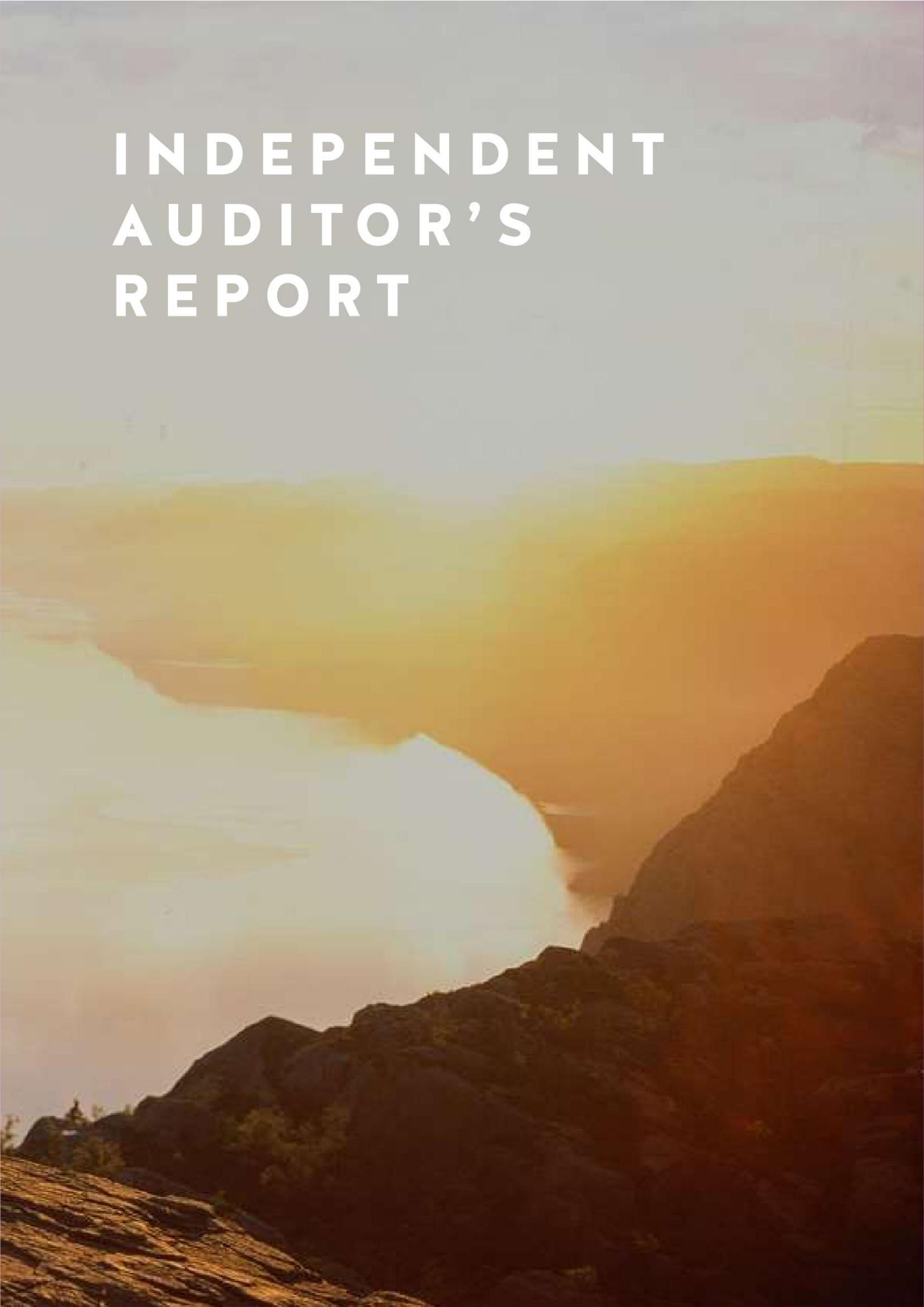
On behalf of the Board of Trustees

Caroline Ratner - Chair

Jo Rosenthal - Treasurer

Dated:

INDEPENDENT AUDITOR'S REPORT



INDEPENDENT AUDITOR'S REPORT

OPINION

We have audited the financial statements of Jewish Women's Aid Limited (the 'charitable company') for the year ended 31 July 2023 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 2023 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 Auditor's 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

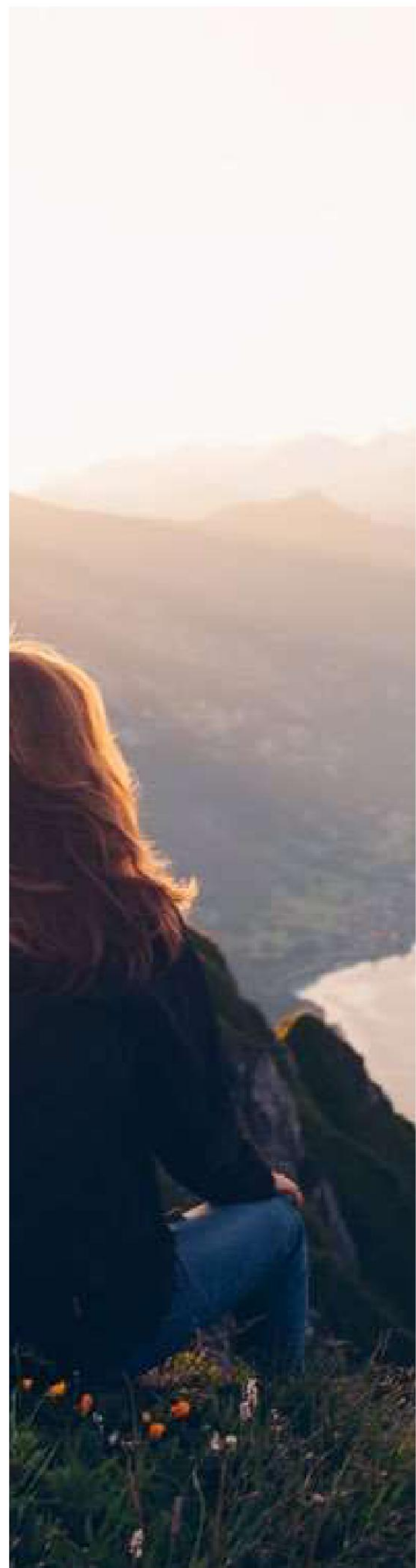
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- 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.



AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Dated:



FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 JULY 2023

		Restricted funds 2023	Unrestricted funds 2023	Total Funds 2023	Total Funds 2022
Income from:	Note	£	£	£	£
Donations and legacies	3	577,006	473,110	1,050,116	878,873
Other trading activities	4	-	280,962	280,962	434,186
Investments		-	10,734	10,734	614
Total income		577,006	764,806	1,341,812	1,313,673
Expenditure on:					
Raising funds	5	-	113,152	113,152	101,802
Charitable activities	6	539,320	716,494	1,255,814	1,078,321
Total expenditure		539,320	829,646	1,368,966	1,180,123
Net movement in funds		37,686	(64,840)	(27,154)	133,550
Reconciliation of funds:					
Total funds brought forward		93,442	1,467,425	1,560,867	1,427,317
Net movement in funds		37,686	(64,840)	(27,154)	133,550
Total funds carried forward		131,128	1,402,585	1,533,713	1,560,867

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.

		2023	2022
	Note	£	£
Fixed assets			
Tangible assets	10	18,172	21,116
Current assets			
Debtors	11	144,930	169,479
Investments	12	376,793	403,256
Cash at bank and in hand		1,096,627	1,012,975
		<u>1,618,350</u>	<u>1,585,710</u>
Creditors: amounts falling due within one year	13	(102,809)	(45,959)
		<u></u>	<u></u>
Net current assets		<u>1,515,541</u>	<u>1,539,751</u>
Total assets less current liabilities		<u>1,533,713</u>	<u>1,560,867</u>
Total net assets		<u>1,533,713</u>	<u>1,560,867</u>
Charity funds			
Restricted funds	14	131,128	93,442
Unrestricted funds	14	1,402,585	1,467,425
Total funds		<u>1,533,713</u>	<u>1,560,867</u>

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 _____

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

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 JULY 2023

	Note	2023	2022
		£	£
Cash flows from operating activities			
Net cash used in operating activities	17	48,711	99,138
Cash flows from investing activities			
Interest received		10,734	614
Purchase of tangible fixed assets		(2,256)	(5,500)
Net cash provided by/(used in) investing activities		8,478	(4,886)
Cash flows from financing activities			
Decrease in short-term investments		26,463	245
Net cash provided financing activities		26,463	245
Change in cash and cash equivalents in the year		83,652	94,497
Cash and cash equivalents at the beginning of the year		1,012,975	918,478
Cash and cash equivalents at the end of the year		1,096,627	1,012,975

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 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

2.7 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.

2.8 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.

2.9 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.

2.10 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.

2.11 Operating leases

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

2.12 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.

2.13 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.

2.14 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 2023	Unrestricted funds 2023	Total funds 2023	Total funds 2022
	£	£	£	£
Statutory income	190,012	-	190,012	144,319
Grants, gifts & donations	386,994	463,922	850,916	714,762
Membership donations	-	9,188	9,188	19,792
	577,006	473,110	1,050,116	878,873
Total 2022	389,332	489,541	878,873	

4 INCOME FROM OTHER TRADING ACTIVITIES

INCOME FROM FUNDRAISING EVENTS

	Unrestricted funds 2023	Total funds 2023	Total funds 2022
	£	£	£
Fundraising Events and Appeals	280,962	280,962	434,186
Total 2022	434,186	434,186	

5 EXPENDITURE ON RAISING FUNDS

FUNDRAISING EXPENSES

	Unrestricted funds 2023	Total funds 2023	Total funds 2022
	£	£	£
Staging fundraising events	33,549	33,549	40,734
Support costs	22,610	22,610	17,466
Contractors	56,993	56,993	-
Staff costs	-	-	43,602
Total 2023	113,152	113,152	101,802
Total 2022	101,802	101,802	

6 ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

SUMMARY BY FUND TYPE

	Restricted funds 2023	Unrestricted funds 2023	Total 2023	Total 2022
	£	£	£	£
Direct costs	513,778	464,903	978,681	844,009
Support costs	-	244,083	244,083	201,166
Grants to individuals	25,542	7,508	33,050	33,146
	539,320	716,494	1,255,814	1,078,321
Total 2022	477,264	601,057	1,078,321	

6 ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

	Supporting Jewish women and girls 2023	Grants to service users 2023	Support costs 2023	Total funds 2023	Total funds 2022
	£	£	£	£	£
Direct costs	978,681	-	-	978,681	844,009
Support costs	-	-	244,083	244,083	201,166
Grants to individuals	-	33,050	-	33,050	33,146
	978,681	33,050	244,083	1,255,814	1,078,321
Total 2022	844,009	33,146	201,166	1,078,321	

ANALYSIS OF DIRECT COSTS

	Total funds 2023	Total funds 2022
	£	£
Wages and salaries	710,021	630,206
Premises costs	49,103	40,920
Welfare costs	5,525	5,573
Other staff, volunteer and helpline costs	58,890	40,284
Advertising & marketing	31,221	25,346
Counselling, education and children's workers	95,046	101,680
Independent contractors	28,875	-
	978,681	844,009

6 ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS

	Total funds 2023	Total funds 2022
	£	£
Staff costs	59,857	47,274
Premises costs	108,184	83,629
Independent contractors	46,142	50,156
Depreciation	5,200	7,217
Governance and legal costs	24,700	12,890
	244,083	201,166

7 AUDITOR'S REMUNERATION

	2023	2022
	£	£
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	6,600	6,000
Fees payable to the Charity's auditor in respect of:		
All non-audit services not included above	1,650	1,500

8 STAFF COSTS

	2023	2022
	£	£
Wages and salaries	691,452	655,224
Social security costs	64,139	53,977
Contribution to defined contribution pension schemes	14,287	11,881
	769,878	721,082

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

	2023	2022
	No.	No.
Average number of employees	26	25

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

	2023	2022
	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 £181,256 (2022: £229,311).

9 TRUSTEE REMUNERATION AND EXPENSES

During the year no trustee received any remuneration or other benefits (2022 - £NIL-).

During the year no trustee expenses have been incurred (2022 - £NIL).

10 TANGIBLE FIXED ASSETS

	Fixtures and fittings
	£
Cost or valuation	
At 1 August 2022	51,169
Additions	2,256
At 31 July 2023	53,425
Depreciation	
At 1 August 2022	30,053
Charge for the year	5,200
At 31 July 2023	35,253
Net book value	
At 31 July 2023	18,172
At 31 July 2022	21,116

11 DEBTORS

	2023	2022
	£	£
Due within one year		
Other debtors	16,805	12,250
Other debtors	41	-
Prepayments and accrued income	128,084	157,229
	144,930	169,479

12 CURRENT ASSET INVESTMENTS

	2023	2022
	£	£
Cash on deposit over 3 months	376,793	403,256

13 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	29,585	18,442
Other taxation and social security	15,713	17,164
Pensions payable	-	2,842
Accruals and deferred income	57,511	7,511
	102,809	45,959

14 STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	As restated balance at 1 August 2022	Income	Expenditure	Balance at 31 July 2023
	£	£	£	£
Unrestricted funds				
Designated funds				
Leadership and management restructuring	56,190	-	(56,190)	-
Outreach and prevention expansion including sexual harassment service	70,367	-	(70,367)	-
	126,557	-	(126,557)	-
General funds				
General funds - all funds	1,340,868	764,806	(703,089)	1,402,585
Total Unrestricted funds	1,467,425	764,806	(829,646)	1,402,585
Restricted funds				
Outreach and Prevention	-	81,766	(55,887)	25,879
Welfare grants	8,525	21,459	(25,542)	4,442
Counselling service	49,579	100,000	(96,202)	53,377
Children's worker	213	31,139	(31,352)	-
Education	6,330	-	(1,000)	5,330
Volunteering, Communication and Training	7,472	-	(7,472)	-
Sexual Harassment Project	(1,040)	28,000	(26,960)	-
Client services	22,363	314,642	(294,905)	42,100
	93,442	577,006	(539,320)	131,128
Total of funds	1,560,867	1,341,812	(1,368,966)	1,533,713

14 STATEMENT OF FUNDS (CONTINUED)

DESIGNATED FUNDS

Over the past years, demand for JWA's services has increased consistently which resulted in expansion of our services and increased our staff numbers. In order to manage our services efficiently, in 2021 the Board 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.

Reserves designated in 2022 of £126,557 were spent in the financial year to 31 July 2023.

RESTRICTED FUNDS

The restricted funds above will be utilised in the next financial year unless otherwise stated 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 were granted by The Doris Pacey Foundation for the provision of the counselling service and will be spent in the next financial year.
- Sexual harassment project – this funding was to complete our sexual harassment programme and is now ended.
- Client services – the funds received include statutory income and funding specifically for the domestic violence service. The funds will be spent in the next financial year.
- Outreach and Prevention – these funds were granted for the work done in raising awareness of domestic abuse, healthy relationships and consent. They will be spent in the next financial year.

14 STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 August 2021	Income	Expenditure	Transfers in/out	As restated 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
	<u>240,000</u>	<u>-</u>	<u>(113,443)</u>	<u>-</u>	<u>126,557</u>
General funds					
General Funds - all funds	1,005,943	924,341	(589,416)	-	1,340,868
Total Unrestricted funds	<u>1,245,943</u>	<u>924,341</u>	<u>(702,859)</u>	<u>-</u>	<u>1,467,425</u>
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, Communication and Training	16,644	-	(9,172)	-	7,472
Sexual Harassment Project	8,144	20,000	(29,184)	-	(1,040)
Sexual Violence Service	19,263	4,000	(23,263)	-	-
Client services	-	241,095	(262,154)	43,422	22,363
	<u>181,374</u>	<u>389,332</u>	<u>(477,264)</u>	<u>-</u>	<u>93,442</u>
Total of funds	<u>1,427,317</u>	<u>1,313,673</u>	<u>(1,180,123)</u>	<u>-</u>	<u>1,560,867</u>

A prior year adjustment has been made to restricted funds, as expenditure of £21,040 relating to the Sexual Harassment Project was previously classified under Client Services. The impact on the financial statements is to reclassify these funds from Clients Services to the Sexual Harassment Project for the year ended 31 July 2022. The trustees believe this is a more accurate reflection of the nature of the expenditure.

15 SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 August 2022	Income	Expenditure	Balance at 31 July 2023
	£	£	£	£
Designated funds	126,557	-	(126,557)	-
General funds	1,340,868	764,806	(703,089)	1,402,585
Restricted funds	93,442	577,006	(539,320)	131,128
	<u>1,560,867</u>	<u>1,341,812</u>	<u>(1,368,966)</u>	<u>1,533,713</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 August 2021	Income	Expenditure	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>1,560,867</u>

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds 2023	Unrestricted Funds 2023	Total funds 2023
	£	£	£
Tangible fixed assets	-	18,172	18,172
Current assets	131,128	1,487,222	1,618,350
Creditors due within one year	-	(102,809)	(102,809)
Total	131,128	1,402,585	1,533,713

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR 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	93,442	1,467,425	1,560,867

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

	2023	2022
	£	£
Net (deficit)/income for the year (as per Statement of Financial Activities)	(27,154)	133,550
Adjustments for:		
Depreciation charges	5,200	5,522
Interest	(10,734)	(614)
Profit on the sale of fixed assets	-	(490)
Decrease/(increase) in debtors	24,549	(41,348)
Increase in creditors	56,850	2,518
Net cash provided by operating activities	48,711	99,138

18 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023	2022
	£	£
Cash in hand	1,096,627	1,012,975
Total cash and cash equivalents	1,096,627	1,012,975

19 ANALYSIS OF CHANGES IN NET DEBT

	At 1 August 2022	Cash flows £	At 31 July 2023 £
Cash at bank and in hand	1,012,975	83,652	1,096,627
Liquid investments	403,256	(26,463)	376,793
	1,416,231	57,189	1,473,420

20 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 £14,287 (2022: £11,881). No contributions were payable to the fund at the balance sheet date (2022: £2,842).

21 OPERATING LEASE COMMITMENTS

At 31 July 2023 the Charity had commitments to make future minimum lease payments under non- cancellable operating leases as follows:

	2023 £	2022 £
Within 1 year	58,225	57,528
Within 2-5 years	133,917	126,175
	192,142	183,703

22 RELATED PARTY TRANSACTIONS

During the year, the Charity received £12,423 in personal donations from trustees and related parties (2022: £17,480).

