

**West Hampstead Women's Centre
Company Limited by Guarantee
Audited Financial Statements
31 March 2023**

**Jackson & Jackson
A trading name of Jackson Nicholas Assie Limited
Chartered Certified Accountants & Statutory Auditors
Suite 7, Meridian House
62 Station Road, Chingford
London E4 7BA**

West Hampstead Women's Centre
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2023

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	13
Statement of financial activities (including income and expenditure account)	18
Statement of financial position	19
Statement of cash flows	20
Notes to the financial statements	21

West Hampstead Women's Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name West Hampstead Women's Centre

Charity registration number 1085824

Company registration number 03919511

Principal office and registered office 26-30 Cotleigh Road
London
NW6 2NP

The trustees

Jennifer Brown (Chair)
Shaheda Multani
Claudia Blackett
Feriona McLoughlin (Retired 8 March 2023)
Laura Holden (Appointed 8 March 2023)
Claire Lintings
Charlotte Moore

Company secretary Claudia Blackett

Centre Manager Snezana Bulatovic

Auditor Jackson Nicholas Assie Limited
Chartered Certified Accountants & statutory auditor
Suite 7, Meridian House
62 Station Road
Chingford
London
E4 7BA

Bankers Lloyds Bank
1 Walm Lane
Willesden Green
London
NW2 5SN

West Hampstead Women's Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The Trustees, who are also directors for the purpose of company law, present their report and the financial statements of the charity for the year ended 31st March 2023.

Reference and Administrative Details

Reference and administrative details are shown in the schedule of members of the board and professional advisors on page 1 of the financial statements.

The Trustees

The trustees who served the charity during the period were as follows:

Jennifer Brown	(Chair)
Feriona McLoughlin	(resigned on 8 th March 2023)
Claudia Blackett	(Secretary)
Shaheda Multani	
Charlotte Moore	
Claire Lintings	
Laura Holden	(appointed on 8 th March 2023)

Structure, Governance and Management

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Organisational structure

The organisational structure of WHWC is:

Snezana Bulatovic | Centre Manager
Jamad Guled | Somali-speaking Advice and Advocacy worker
Julia Tint | Fundraiser and Centre Worker
Susan Nettleton | Volunteer Development Worker
Amina Moalin | Cleaner
Leyla Siyad | Cleaner

Sessional Workers

We have a team of sessional workers who delivered eight services at WHWC, which include: Irish Women's Group, crafts classes, sewing classes, creative writing classes, gardening, and "Legs, Bums and Tums" keep-fit sessions, natural dyeing classes and aromatherapy massage sessions.

Many thanks also go to individual donors, for their kind and generous support and donations to West Hampstead Women's Centre. We also want to thank all the community groups and networks we work with regularly.

Funders/supporters

The London Borough of Camden
Camden Giving – Equality Fund Grant
Government of Ireland - Emigrant Support Programme
The Hampstead Wells and Camden Trust
The Fitzdale Trust
The Arnold Clark Community Fund
Little Waitrose West Hampstead

Partnerships

British Museum
Camden Adult Community Learning
Camden Advice Network
Camden Strategic Partnership
Maida Vale Iyengar Yoga Institute

West Hampstead Women's Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

WHWC is a company limited by guarantee and a registered charity. The Charitable Company is managed by a Trustees elected at the Annual General Meeting and the members who have served during the year are shown on page 1 of these statements. Each Trustee is both a director of the company and a trustee of the Charity and undertakes an amount not exceeding one pound in event of the winding up of the company. The purpose of the Trustees is to support the Women's Centre, help its growth and pursue its mission. The Trustees hold overall responsibility for the direction, policies, employment and finances of the Centre and are responsible for the decision-making process of the Centre.

Duties of the Trustees

- To ensure that the Centre manages its finances properly
- To ensure that the Centre is a good employer of its paid and voluntary staff
- To be involved in the recruitment and selection of staff
- To oversee that staff are properly supervised
- To monitor and evaluate the work of the Centre
- To support the Centre by bringing their skills, contacts and interests
- To provide support to workers on events and fundraising
- To be able to do specific duties i.e. treasurer, supervisor to workers
- To be able to give time for special meetings or for other tasks required.
- To be able to attend away days or training from time to time
- To attend meetings once a month, which usually take place on Mondays from 6:30 pm to 7:30pm.

At the meeting, the Manager of the Centre reports on what has happened in the past month. Problems and future plans are discussed, and the Centre's work is monitored and evaluated on a regular basis.

a) Roles and Responsibilities of Trustees

- They are directors of WHWC as a Company Limited by Guarantee in England and Wales
- They have responsibility for ensuring that WHWC fulfils its objectives as set out in our Memorandum of Association
- They help to set the ethos and culture of the organisation
- They are responsible for the oversight of WHWC's financial position including audit and risk management
- They ensure that WHWC's funds are used wisely and in accordance with our aims and objectives
- They formally approve the accounts
- They are often needed to sign legal documents and cheques if they are signatories
- They should be committed to carrying out WHWC's policies and procedures i.e. Equal Opportunities and the Code of Conduct
- They determine the staffing structure and terms and conditions of service
- They are also invited to be on staff interview panels.

West Hampstead Women's Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

b) Induction

- Being a Trustee of WHWC gives members the opportunity:
- to develop skills and experience in a range of areas including governance, employment, fundraising, finance, publicity, and equal opportunities
- To promote the interest of women in Camden
- To participate in events, outings, celebrations and parties
- To work together with women from different parts of the world making progress and watching the Centre grow.

There is a small budget to reimburse members for travel, postage, lunch and telephone expenses. New members are also encouraged to attend training on the rights and responsibilities of the trustee and there is a small budget for this.

Women interested in serving on the WHWC management committee are asked to complete a brief information form outlining interests and experience related to the person specification set out in the "Trustees Roles and Responsibilities" document. Prospective members are provided with an annual report and audited accounts from last year. The Chair may contact the referees provided by the candidate on the form.

- If the candidate is shortlisted, she will be invited to meet the management committee selection panel to discuss fully what is involved in management committee membership and answer any questions the candidate may have
- Once elected at the AGM, the Secretary of WHWC will arrange for the new member to complete the appropriate forms to notify Companies House and the Charity Commission that she is a new Trustee and director
- The new member will have an induction, which will cover details of the role and responsibilities of Trustee including policies and procedures
- One named member of the management committee will remain as a contact person to provide support and advice to the new member to help them integrate into the committee and the organisation

The roles of officers are clearly defined as set out below.

The Chair

- Has the overview of the WHWC and represents WHWC at public events and at meetings with other organisations
- Line manages the centre manager and supervises her work and work of other staff members
- Ensures that meetings are effective, and decisions are taken and implemented in a way that reflects the needs of WHWC
- Encourages full and relevant discussions
- Ensures that everyone is included in the decision-making process and in an emergency, she will contact all Trustees.
- Helps out with differences and helps to deal with conflicts
- Participates in the recruitment of all staff members
- Calls and chairs the AGM, presenting a Chair's report
- Participates in updating and writing new policies
- Participates at every stage of strategic planning of the Centre's future and business planning
- Participates regularly in the monitoring and evaluation of the Centre's services.

West Hampstead Women's Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The Treasurer

- Has responsibility for ensuring that records of all WHWC's financial transactions are kept, although the committee as a whole is responsible for making financial decisions
- Ensures that financial transactions are in compliance with SORP 2019 requirements
- Has a general overview of WHWC's financial situation, ensures that the committee is kept informed and makes financial recommendations.
- Works with the finance worker in the budgeting and financial planning of the WHWC
- Keeps regular contact with the finance worker and fundraiser regarding budgeting and fundraising
- Liaises with the finance worker in preparing for the annual audit and ensures that financial reports are submitted to relevant official bodies and funders
- Acts as the contact with the auditors
- Reports any issues/recommendations communicated by the auditors to the other management committee members immediately
- Ensures that any actions/recommendations communicated by the auditors are acted on at the earliest opportunity.

The Secretary

The secretary deals with WHWC's official paperwork. Other roles include:

- Being one of the cheque signatories
- Ensures that any changes in membership are communicated to Companies House and The Charity Commission
- Ensures that the auditors are informed of any relevant changes to the management committee, for example a change in Treasurer.

Objectives and activities

The objectives of WHWC as set out in its memorandum and articles of association are as follows:

- To promote any charitable purpose for the benefit of women in and around the area known as Camden by the advancement of education, the protection of health and the relief of sickness and distress, including the promotion of recreation and leisure activities, in the interests of social welfare in order to improve their quality of life
- To empower women through education, information and confidence building
- To improve women's and their families' health
- To decrease isolation of women, especially carers, refugees, disabled elderly and women suffering from domestic violence
- To improve service users' access to services, educational and economic opportunities
- To provide a safe space for all women
- To alleviate isolation and improve the quality of the lives of the women who use our services
- To help sustain, strengthen and improve the health, well-being and status of all women.

West Hampstead Women's Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Public Benefit

The West Hampstead Women's Centre provides a range of benefits and activities to the public as it aims to empower women emotionally, socially, and economically and encourage them to fulfill their potential. Our services are open to all women who need access to our services for their health, personal development, safety, skill-based education, holistic therapies and when they are in crisis or isolated. We bring communities together, actively encouraging social cohesion and integration.

Achievements

We are pleased that West Hampstead Women's Centre returned fully to in-person activities during this period, following the ending of the Covid-19 restrictions. Our services included a range of health and well-being sessions, advice and advocacy, personal development and volunteering.

Twelve volunteers and eight sessional workers were involved in providing a range of activities, including well-being activities and weekly support to centre users and the staff team. These activities included yoga classes, meditation/mindfulness, aromatherapy massage, osteopathy and reflexology sessions, Legs, Bums and Tums, Tone and Stretch, Pilates, Asian Women's Group, Irish Women's Group, creative writing, gardening, sewing, crafts, and natural dyeing workshops. Volunteers also contributed almost 2,000 hours to the Centre in this period.

The staff team comprised centre manager, centre worker, volunteer development worker, cleaner, and a Somali and French-speaking advice and advocacy worker.

Fundraising continued to be one of the biggest challenges during this period and we continued to look for new funding sources.

During the reporting period, WHWC's services were accessed by 410 women.

Advice and advocacy service

The advice and advocacy service lies at the heart of WHWC's services and currently runs for 16 hours per week. The cost-of-living crisis has had a great impact this year and most of our efforts therefore went into helping our users with this issue. WHWC continued to support disadvantaged women from all walks of life to maximise their income through individual hardship grants, cost-of-living grants and welfare benefits. The service has supported women experiencing housing repair issues affecting their health, such as damp and mould, and helped them to fill out medical forms for rehousing purposes or home adaptations. The service has enabled women to manage utility bills and debt collectors' letters by helping them to set up manageable repayment methods or helping them to access discounted schemes for disabled people or those on low incomes.

WHWC continued to provide support to disadvantaged women from all walks of life, particularly BAME women, older women, and women experiencing domestic abuse. Many of our clients are women who are caring for children with special needs or other family members. They also experience poverty, debt, poor housing, unemployment, or mental and physical health issues. The Centre continued to support women experiencing domestic abuse issues with applying for universal credit, child benefit and housing benefit and to secure temporary accommodation. We also helped disadvantaged women to maximise their income by applying on their behalf for individual hardship grants, cost-of-living grants, and debt waivers. In addition, the service referred and signposted women to other specialist agencies, and foodbanks. The advice and advocacy service helped 186 women in this period.

West Hampstead Women's Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Support Groups

The Asian Women's Group is one of WHWC's core services and meets weekly. The meetings began with seated exercise led by a trained volunteer, which then continue with social and topical conversation, tea, coffee and food. We held three sessions on using mobiles with Tech Buddy volunteers from Google.

During the summer, the group went on outdoor trips to Regent's Park, Hyde Park, Holland Park and Kew Gardens, which everyone enjoyed. Women who attend the Group continued to value the friendship and support that it provides, and friendships have continued to flourish. Thirty-seven women attended the Asian Women's Group this year, and many of them enthusiastically joined in other Centre activities. Our volunteer continued to make well-being calls to vulnerable and elderly women.

Asian Women's Health Calendar

These sessions were led by health professionals and topics covered included a various physical and mental health issues, such as how to manage worries, anger management, kidney disease and kidney failure, and women's safety, delivered by the local community police. These sessions provided a safe and friendly space where women could discuss personal and health issues and get helpful information to improve their well-being.

Irish Women's Group

The Irish Women's Group (IWG) continued to hold discussions about a variety of cultural, political, historical and social issues, including issues related to Ireland. They also talked about personal issues, health matters and exchanged useful and practical information, along with health matters. The IWG visited Kew Gardens and Kenwood House and saw two exhibitions at the British Museum. Three volunteers from Google worked with individual women in the Irish Women's Group to help them use different apps, using Smartphones and learning about protecting data and guarding against scams. Twenty-seven women accessed the Irish Women's Group during this period.

Classes

WHWC ran a hybrid weekly creative writing class, with some women coming to the centre in person and others taking part online. A total of 23 women attended this class, which is funded by Camden Adult Community Learning.

The Group worked on a different aspect of writing each week and started by looking at material chosen by the tutor which illustrated the specific topic. Everyone wrote short pieces and read at least one of them aloud towards the end of the session.

We continued to run two sewing classes run on Mondays and Fridays in partnership with Camden Adult Community Learning.

We welcomed new and existing students to the class. Students learned how to take body measurements and draw a paper pattern, how to lay out material and cut it, add interfacing, use both hand and machine stitching, and finish and hem the garment. One term focussed on making skirts with additional zips and pockets, another on culturally appropriate dress styles. Some students focussed on personal projects, such as a Christmas calendar or making curtains. This was a popular class with 56 women attending and students were encouraged to continue to practise their sewing at home, learning a valuable skill.

West Hampstead Women's Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The weekly crafts class is run in partnership with Camden Adult Community Learning and is open to women of all ages and abilities. Sixteen women participated in this class, which has a particular emphasis on women with physical and mental health difficulties, caring responsibilities and those aged 60 plus. The varied mix of topics we explored and worked on were small quilting, including quilts and bags which were displayed in the Centre, fabric painting with wax, kumihimo, and seasonal craft-making of fabric and macrame tree decorations.

Well-being activities

We had two qualified volunteer osteopaths, who provided 96 appointments, benefiting 41 women. The osteopaths helped women with musculoskeletal problems such as repetitive strain injury or postural imbalances and chronic aches and pains. Patients are encouraged to look at all aspects of their lifestyle to aid the body's natural self-healing processes. The service offers a holistic approach balancing the mind and body to promote wellness. Patients are also offered advice on how to manage their condition between visits. Women experience improved health and well-being as a result of the sessions.

Our trained volunteer reflexologist provided 111 sessions to WHWC's members. This natural therapy facilitates more vital energy, helps boost the immune system and creates a stronger healthy body. The sessions bring about a state of deep relaxation in the patient, stimulating the body's own healing process. Our reflexologist also offers exercise and health advice to patients who have found it very beneficial.

Studies have shown that Mindfulness/Meditation helps to bring about improvements in measures of anxiety and depression, and helps people to manage diabetes, blood pressure, heart disease and chronic pain. Women attending the sessions experienced significant positive changes in their lives, including improved concentration, feeling more connected reduced anxiety, and improved sleep. Other benefits reported included calmer mood and better control of emotions, feeling more relaxed and more active in their lives. Ten women benefited from these sessions in 2022, which finished at the end of that year.

During this period, we also ran both Iyengar and Vinyasa yoga classes with qualified volunteers. Iyengar yoga focuses on alignment, precision, and directionality, leading to a calm and deep embodiment.

Our Iyengar yoga classes are run by a longstanding volunteer. Iyengar yoga focusses on alignment, precision and directionality, leading to a calm and deep embodiment. Vinyasa yoga is good for general toning, strengthening, lengthening, and aligning of the body. It also helps develop cardiovascular fitness, stamina, and endurance. The class was open to all levels and modifications were given to accommodate different levels of practice. Our yoga classes provide a welcoming, relaxed, and friendly atmosphere, with 44 women benefitting both physically and with general mental wellbeing.

WHWC continued to run weekly "Legs, Bums and Tums" keep-fit classes for women aged over 50 years. The sessions are set to lively music and help women taking part to improve their mobility and suppleness of joints, as well as improving balance and movement of the body. Women have reported that the classes have helped them to reduce stress and anxiety. Women participating in these sessions are very happy joining these sessions as they enjoy meeting other women and appreciate the benefits of the exercises. Twenty-one women attended these classes during the period covered by this report.

West Hampstead Women's Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Tone and Stretch

Tone and Stretch is a fusion of movements from yoga poses, Pilates toning and conventional exercise all coming together to create an hour of full body and mind celebration. The movements aim to promote strength and flexibility, improve mobility and release tension, and are topped with breathing and mediation in movement techniques. Nineteen women attended the Tone and Stretch classes, which ran until May 2022, when the tutor left.

Natural Dyeing Workshops

During this period, we ran a short series of workshops in November 2022, with seven women attending. Participants learned how to use plants and natural materials to dye silk scarves, cotton bandanas and t-shirts. Women collected petals and leaves from their gardens and onion skins from the kitchen to decorate beautiful silk scarves and cotton fabric, learnt Indigo dyeing using simple Shibori techniques.

Women also learned how to solar dye, bundle dye, and steam the cloth to get the finished results, and how different techniques and materials affect the colours. This course was enjoyed by all who attended.

Volunteering

Our volunteers continued to be hugely important to West Hampstead Women's Centre and are vital to us delivering our aims and objectives, giving almost 2,000 hours of their time to the centre this year. We have keen and supportive volunteer trustees, receptionists, yoga and Pilates tutors, osteopaths, reflexologists, cooks, craftswomen, illustrators, event organisers, fundraisers, lawyers, photographers, administrators, health educators and more. Volunteers enabled us to provide both existing and new services during this period, with new workshops on songwriting, painting mandalas and how to use your technology, such as mobiles and tablets.

We welcomed 54 volunteers this year, who valued the opportunity to give something back to the community and to other local women, share and develop skills and support our activities, finding their volunteering enjoyable and confidence-boosting. Volunteers' assistance has enabled us to run much-needed services and extra activities that we would not otherwise be able to fund.

Financial review

Overall, it has been a successful year financially for WHWC. The charity has been able to provide existing services and to build on others. We were successful in fundraising income of £362,530 for the revenue costs in the reporting year of which £245,390 was raised through charitable trusts and foundations and local authority, further £95,056 represented the income incurred by writing off the accumulated rent liability that was accrued since January 2017, £9,278 was raised through room hire, £12,023 was raised through donations and £759 in interest.

The total reserves of the charity at the reporting date were £400,917 (2022: £198,504), of which £163,052 (2022 £75,668) was restricted and £237,865 (2022: £122,836) unrestricted.

The Trustees remain confident that the charitable company will be able to deliver significantly against our aims and objects within the resources that will be available for 2023-24.

West Hampstead Women's Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Funders

London Borough of Camden – Strategic Partners Fund Grant
London Borough of Camden – Advice Fund Grant
Camden Council's Community Impacts Resilience Fund - Recovery Fund
London Borough of Camden – Section 106 funding
London Borough of Camden – Cost of Living
Camden Giving
The Fitzdale Trust
Government of Ireland - Emigrant Support Programme
The Hampstead Wells and Campden Trust
The Arnold Clark Community Fund

Reserves policy

The charity has identified that in order to ensure continuity of delivery of services, free reserves fund should be built to cover redundancy and three months running costs, estimated at £70,000. At the year ending 31 March 2023 reserves were £237,865 analysed as:

- a) £129,772 of free reserves
- b) £80,093 set aside for staff payments
- c) £12,000 set aside for replacement of equipment
- d) £16,000 for building refurbishment.

Restricted funds of £163,052 held for specific purposes as directed by the funder are analysed as:

- a) £114,538 be spent on ongoing projects
- b) £48,514 set aside for the write down of building refurbishment over the remaining four years.

The designated funds have been set aside by the Trustees for equipment and furnishing replacement, building refurbishment, and staff salaries. The trustees are confident that the designated funds will be used in accordance with the charity's objectives and will be spent in a timely manner to achieve the intended impact. We anticipate that the designated funds will be used over the next five years.

Plans for the future

Our future plans are to sustain all the activities and continue to fundraise for the core costs and running costs of projects, maintain our services and raise health awareness among our users.

Events after the end of the reporting period

Particulars of events after the reporting date are detailed in note 24 to the financial statements.

West Hampstead Women's Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Trustees' responsibilities statement

- (a) the directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice;
- (b) company law requires the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit profit or loss of the charity for that period;
- (c) in preparing the financial statements the directors are required to:
 - (i) select suitable accounting policies and then apply them consistently;
 - (ii) make judgements and accounting estimates that are reasonable and prudent;
 - (iii) State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
 - (iv) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- (d) the directors 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 charity and that enable them to ensure that the financial statements comply with the Companies Act;
- (e) the directors are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities; and
- (f) where appropriate, the directors are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

In the case of CA 06 Co.-s418(2) each of the persons who are directors at the time when the report is approved, the following applies:

- (a) so far as each director is aware, there is no relevant audit information (information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware; and
 - (b) each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information
- (g) Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.
 - (h) Members of the management committee are members of the charity, but this entitles them only to voting rights. Members of the management committee have no beneficial interest in the company.

West Hampstead Women's Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 24 January 2024 and signed on behalf of the board of trustees by:



Jennifer Brown
Trustee (Chair)

West Hampstead Women's Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of West Hampstead Women's Centre

Year ended 31 March 2023

Opinion

We have audited the financial statements of West Hampstead Women's Centre (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cashflows 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 FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the audited financial statements:

- give a true and fair view of the state of the charity's affairs as of 31 March 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 accounting standards, including FRS102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements relating to the audit of the financial statements in the UK, including the Financial Reporting Standards (the 'FRC'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.

In common with many other charities of this size and nature the auditors are used to assist with the preparation of the financial statements.

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 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 charity'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.

West Hampstead Women's Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of West Hampstead Women's Centre (continued)

Year ended 31 March 2023

Other information

The other information comprises the information included in the trustees' report, other than the financial statements and our auditors report thereon. The trustees are responsible for the other information contained within the trustees' 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.

In connection with our audit of the financial statements, 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. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the Directors' Report) for the financial year for which the audited financial statements are prepared is consistent with the audited financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the audited financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the audited financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

West Hampstead Women's Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of West Hampstead Women's Centre (continued)

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework 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 audited 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the audited financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the audited financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the audited financial statements, including the disclosures, and whether the audited financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

West Hampstead Women's Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of West Hampstead Women's Centre (continued)

Year ended 31 March 2023

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Extent to which the audit was considered capable of detecting irregularities, including fraud

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:

We considered the nature of the charity's industry and its control environment and reviewed the charity's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management and others within the entity about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory frameworks that the charity operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the Companies Act, Charities Act, Charities (Accounts and Reports) Regulations 2008, Health and Safety Act, employment law, pensions legislation, tax legislation, Bribery Act and Slavery Act; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included the Charity Commission for England and Wales (Charity Commission) regulations, fundraising regulations and Anti-Money Laundering Regulations (including Proceeds of Crime Act 2002 and Terrorism Act 2000)

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

As a result of performing the above, we identified the greatest potential for fraud in the following areas, and our specific procedures performed to address them are described below:

- Recognition of grant income: this involves judgement around whether grants have performance conditions attached to them which have to be met before income can be recognised, as well as judgement over whether or not those conditions have been satisfied. On a sample basis, we have assessed the judgements and estimates made by management in the recognition of this income.
- Appropriate allocation of restricted income: there is a risk that restricted income may not have been identified and allocated as such. We reviewed the allocation of income to restricted or unrestricted funds on initial recognition to ensure restrictions were appropriately identified and applied, and we reviewed fund transfers from restricted to unrestricted funds to assess the rationale for those movements.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

West Hampstead Women's Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of West Hampstead Women's Centre *(continued)*

Year ended 31 March 2023

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance, reviewing internal management reports, reviewing correspondence with HMRC and with the Charity Commission.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

John Assie FCCA (Senior Statutory Auditor)

for and on behalf of

Jackson Nicholas Assie Limited

Chartered Certified Accountants and Statutory Auditors

Suite 7, Meridian House

62 Station Road

North Chingford

London E4 7DB

25 January 2024

West Hampstead Women's Centre
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	12,023	—	12,023	9,282
Charitable activities	6	189,358	160,390	349,748	111,447
Investment income	7	759	—	759	31
Total income		<u>202,140</u>	<u>160,390</u>	<u>362,530</u>	<u>120,760</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	4,138	—	4,138	4,111
Expenditure on charitable activities	9,10	82,973	73,006	155,979	210,185
Total expenditure		<u>87,111</u>	<u>73,006</u>	<u>160,117</u>	<u>214,296</u>
Net income/(expenditure) and net movement in funds		<u>115,029</u>	<u>87,384</u>	<u>202,413</u>	<u>(93,536)</u>
Reconciliation of funds					
Total funds brought forward		122,836	75,668	198,504	292,040
Total funds carried forward		<u>237,865</u>	<u>163,052</u>	<u>400,917</u>	<u>198,504</u>

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

The notes on pages 21 to 35 form part of these financial statements.

West Hampstead Women's Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2023


	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	17	50,021	64,189
Current assets			
Debtors	18	2,656	3,469
Cash at bank and in hand		<u>422,571</u>	<u>299,603</u>
		425,227	303,072
Creditors: amounts falling due within one year	19	<u>(74,331)</u>	<u>(168,757)</u>
Net current assets		350,896	134,315
Total assets less current liabilities		400,917	198,504
Net assets		400,917	198,504
Funds of the charity			
Restricted funds		163,052	75,668
Unrestricted funds		<u>237,865</u>	<u>122,836</u>
Total charity funds	21	400,917	198,504

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 24 January 2024, and are signed on behalf of the board by:



Jennifer Brown
Trustee



Shaheda Multani
Trustee

Company Number: 03919511

The notes on pages 21 to 35 form part of these financial statements.

West Hampstead Women's Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income/(expenditure)	202,413	(93,536)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	14,848	16,838
Other interest receivable and similar income	(759)	(31)
Accrued (income)/expenses	(81,287)	58,190
<i>Changes in:</i>		
Trade and other debtors	813	(1,717)
Trade and other creditors	(13,139)	(415)
Cash generated from operations	122,889	(20,671)
Interest received	759	31
Net cash from/(used in) operating activities	123,648	(20,640)
Cash flows from investing activities		
Purchase of tangible assets	(680)	—
Net increase/(decrease) in cash and cash equivalents	122,968	(20,640)
Cash and cash equivalents at beginning of year	299,603	320,243
Cash and cash equivalents at end of year	422,571	299,603

West Hampstead Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 26-30 Cotleigh Road, London, NW6 2NP.

2. Statement of compliance

These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

the trustees have considered the circumstances and projections of the charity, and are satisfied, the going concern basis is appropriate for these financial statements.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

There have not been any significant judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There have been no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

West Hampstead Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

West Hampstead Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Resources expended *(continued)*

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction of each activity, comprising the salary costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Building Women's Resilience 44%
Volunteer Development 24%
Support costs 28%
Fundraising & publicity 4%

Premises costs are allocated 56% to Building Women's Resilience, 24% to Volunteer Development and 20% to support costs. This is based on usage.

Support costs are further allocated on the following basis:

Staff costs, based on staff time:

Building Women's Resilience 56%
Volunteer Development 24%
Governance 20%

Other support costs, based on usage:

Building Women's Resilience 66%
Volunteer Development 24%
Governance 10%

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of fundraising.

Governance costs include those costs associated with meeting constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

Tangible assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Building refurbishment	-	Over the term of the lease (20 years)
Furniture & equipment	-	Straight line basis over 4 years
Computer equipment	-	Straight line basis over 2 years

West Hampstead Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

West Hampstead Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Limited by guarantee

West Hampstead Women's Centre is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Grants				
Building Women's Resilience - other voluntary income	12,023	12,023	9,282	9,282

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Room rental	9,278	—	9,278
Building Women's Resilience	80,000	160,390	240,390
Volunteer Development	5,000	—	5,000
Other income - Photocopying	24	—	24
Other income - Rent accrual reversal	95,056	—	95,056
	189,358	160,390	349,748

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Room rental	5,567	—	5,567
Building Women's Resilience	67,000	37,450	104,450
Volunteer Development	—	1,400	1,400
Other income - Photocopying	30	—	30
	72,597	38,850	111,447

West Hampstead Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities *(continued)*

Building Women's Resilience

	2023 £	2022 £
London Borough of Camden – Section 106	120,030	
London Borough of Camden Strategic Partners Fund	55,000	55,000
Camden Giving – Equality Fund	15,000	7,500
The Hampstead Well and Campden Trust	15,000	–
London Borough of Camden – Advice	10,000	10,000
London Borough of Camden – Resilience Fund	10,000	–
Irish Government's Department of Foreign Affairs and Trade: Emigrant Support Programme	9,000	8,000
The Fitzdale Trust	3,000	2,800
London Borough of Camden – Cost of Living	2,360	–
The Arnold Clark Community Fund	1,000	–
London Borough of Camden Government Support	–	12,000
Ageing Better in Camden	–	7,500
Camden Giving – We Make Kit	–	1,500
Get Together	–	150
	<u>240,390</u>	<u>104,450</u>

Volunteer Development

	2023 £	2022 £
The Marsh Christian Trust	–	400
The Morgan Charitable Foundation	–	1,000
London Borough of Camden – Resilience Fund	5,000	–
	<u>5,000</u>	<u>1,400</u>

7. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Bank interest receivable	<u>759</u>	<u>759</u>	<u>31</u>	<u>31</u>

8. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Costs of generating income – Staff				
Support costs	<u>4,138</u>	<u>4,138</u>	<u>4,111</u>	<u>4,111</u>

West Hampstead Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Building Women's Resilience	15,000	50,422	65,422
Volunteer Development	29,300	434	29,734
Support costs	38,673	22,150	60,823
	<u>82,973</u>	<u>73,006</u>	<u>155,979</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Building Women's Resilience	34,263	61,222	95,485
Volunteer Development	41,166	1,400	42,566
Support costs	72,134	–	72,134
	<u>147,563</u>	<u>62,622</u>	<u>210,185</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023 £	Total fund 2022 £
Building Women's Resilience	65,422	–	65,422	95,485
Volunteer Development	29,734	–	29,734	42,566
Support costs both programmes	–	47,227	47,227	57,693
Governance costs	–	13,596	13,596	14,441
	<u>95,156</u>	<u>60,823</u>	<u>155,979</u>	<u>210,185</u>

11. Analysis of support costs (excluding governance costs)

	Building Women's Resilience £	Volunteer Development £	Total 2023 £	Total 2022 £
Staff costs	16,219	6,950	23,169	23,024
Premises	9,328	2,852	12,180	17,831
Depreciation	8,315	3,563	11,878	16,838
	<u>33,862</u>	<u>13,365</u>	<u>47,227</u>	<u>57,693</u>

West Hampstead Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

12. Analysis of governance costs

	2023	2022
	£	£
Staff Costs	5,793	5,757
Governance support	2,673	3,852
Audit fee	4,890	4,800
AGM	240	32
	<u>13,596</u>	<u>14,441</u>

13. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>14,848</u>	<u>16,838</u>

14. Auditors remuneration

	2023	2022
	£	£
Fees payable for the audit of the financial statements	3,668	3,600
Fees for non-audit services	<u>1,222</u>	<u>1,200</u>

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	97,645	96,269
Social security costs	3,017	3,839
Employer contributions to pension plans	2,778	2,678
	<u>103,440</u>	<u>102,786</u>

The average head count of employees during the year was 5 (2022: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff - Building Women's Resilience	2	2
Number of staff - Volunteer Development	1	1
Number of administrative and support staff	2	2
	<u>5</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total paid to key management personnel for services provided to the charity was £45,726 (2022: £45,526).

West Hampstead Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Trustee remuneration and expenses

None of the trustees received any remuneration or other benefits from employment with the charity during the year (2022: Nil).

None of the trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year or the previous year.

None of the trustees received expenses during the year (2022: Nil).

17. Tangible fixed assets

	Building refurbishment £	Furniture, fittings & equipment £	Computer equipment £	Total £
Cost				
At 1 April 2022	242,566	40,187	4,444	287,197
Additions	—	680	—	680
Disposals	—	(2,402)	(1,704)	(4,106)
At 31 March 2023	242,566	38,465	2,740	283,771
Depreciation				
At 1 April 2022	181,924	36,640	4,444	223,008
Charge for the year	12,129	2,719	—	14,848
Disposals	—	(2,402)	(1,704)	(4,106)
At 31 March 2023	194,053	36,957	2,740	233,750
Carrying amount				
At 31 March 2023	48,513	1,508	—	50,021
At 31 March 2022	60,642	3,547	—	64,189

18. Debtors

	2023 £	2022 £
Trade debtors	1,924	2,444
Prepayments and accrued income	732	725
Other debtors	—	300
	2,656	3,469

West Hampstead Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	31,291	43,291
Accruals and deferred income	35,101	116,388
Social security and other taxes	663	1,802
Other creditors	7,276	7,276
	<u>74,331</u>	<u>168,757</u>

Deferred income represents grants received for the purpose of expenditure in a future period. The amounts included in other creditors above is:

Deferred income £650

There was no pension liability outstanding at the end of the reporting period.

19a. Deferred Income

	2021	2022
	£	£
At 1 April 2022	650	650
Additions during the year	—	—
Amounts released to income	—	—
	<u>650</u>	<u>650</u>
At 31 March 2023		

20. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,778 (2022: £2,678).

West Hampstead Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	71,422	187,140	(72,111)	(56,679)	129,772
Designated Fund - Cotleigh Road equipment and furnishings fund	7,013	—	—	4,987	12,000
Designated Fund - Staffing Fund	30,093	—	—	50,000	80,093
Designated Fund - Building refurbishments	14,308	—	—	1,692	16,000
	<u>122,836</u>	<u>187,140</u>	<u>(72,111)</u>	<u>—</u>	<u>237,865</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	90,000	81,910	(151,674)	51,186	71,422
Designated Fund - Cotleigh Road equipment and furnishings fund	7,013	—	—	—	7,013
Designated Fund - Staffing Fund	80,093	—	—	(50,000)	30,093
Designated Fund - Building refurbishments	15,494	—	—	(1,186)	14,308
	<u>192,600</u>	<u>81,910</u>	<u>(151,674)</u>	<u>—</u>	<u>122,836</u>

West Hampstead Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Cotleigh Road refurbishment	60,642	–	(12,128)	–	48,514
Big Lottery Fund - Building Women's Resilience	–	–	–	–	–
Irish Government's Department of Foreign Affairs and Trade: Emigrant Support Programme	2,000	9,000	(8,750)	–	2,250
London Borough of Camden - Community Infrastructure Levy	1,496	–	(1,496)	–	–
SOLA	1,248	–	–	–	1,248
The Hampstead Wells and Camden Trust	5,625	15,000	(9,375)	–	11,250
The CMS Future Foundation (Olswang Foundation)	2,135	–	–	–	2,135
The Marsh Christian Trust	–	–	–	–	–
Sure Start	522	–	–	–	522
The Fitzdale Trust	–	3,000	(3,000)	–	–
Beatrice Laing Trust	2,000	–	(1,000)	–	1,000
Ageing Better in Camden	–	–	–	–	–
The Morgan Charitable Foundation	–	–	–	–	–
London Borough of Camden - Advice	–	10,000	(10,000)	–	–
Camden Giving - COVID-19 Response	–	–	–	–	–
Camden Giving - We Make Camden Kit Get Together	–	–	–	–	–
The Arnold Clark Community Fund	–	1,000	–	–	1,000
London Borough of Camden - Section 106	–	120,030	(25,302)	–	94,728
London Borough of Camden - Cost of Living	–	2,360	(1,955)	–	405
	<u>75,668</u>	<u>160,390</u>	<u>(73,006)</u>	<u>–</u>	<u>163,052</u>

West Hampstead Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds *(continued)*

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Cotleigh Road refurbishment	72,771	–	(12,129)	–	60,642
Big Lottery Fund - Building Women's Resilience	8,545	–	(8,545)	–	–
Irish Government's Department of Foreign Affairs and Trade: Emigrant Support Programme	2,000	8,000	(8,000)	–	2,000
London Borough of Camden - Community Infrastructure Levy SOLA	2,994	–	(1,498)	–	1,496
	1,248	–	–	–	1,248
The Hampstead Wells and Camden Trust	5,625	7,500	(7,500)	–	5,625
The CMS Future Foundation (Olswang Foundation)	2,135	–	–	–	2,135
The Marsh Christian Trust	–	400	(400)	–	–
Sure Start	522	–	–	–	522
The Fitzdale Trust	–	2,800	(2,800)	–	–
Beatrice Laing Trust	3,000	–	(1,000)	–	2,000
Ageing Better in Camden	–	7,500	(7,500)	–	–
The Morgan Charitable Foundation	–	1,000	(1,000)	–	–
London Borough of Camden - Advice	–	10,000	(10,000)	–	–
Camden Giving - COVID-19 Response	600	–	(600)	–	–
Camden Giving - We Make Camden Kit	–	1,500	(1,500)	–	–
Get Together	–	150	(150)	–	–
The Arnold Clark Community Fund	–	–	–	–	–
London Borough of Camden - Section 106	–	–	–	–	–
London Borough of Camden - Cost of Living	–	–	–	–	–
Camden Giving	–	–	–	–	–
	<u>99,440</u>	<u>38,850</u>	<u>(62,622)</u>	<u>–</u>	<u>75,668</u>

West Hampstead Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds *(continued)*

Purposes of Restricted Income Funds

London Borough of Camden - Advice

Donated towards providing advice and running Building Women's Resilience service

London Borough of Camden – S106

Donated towards running wellbeing services and classes

London Borough of Camden – Cost of Living Community Responses Fund

Donated towards running warm welcome activities for women over 50

Irish Government's Department of Foreign Affairs and Trade; Emigrant Support Programme

Donated towards the cost of running Irish Women Group and services for Irish women

The Hampstead Wells and Camden Trust

Donated towards the cost of running Building Women's Resilience service

The Fitzdale Trust

Donated towards the cost of running Building Women's Resilience service

The CMS Future Foundation (The Olswang Foundation)

Donated towards the cost of running Herbalist Calendar

The Beatrice Laing Trust

Donated towards replacement of the roof over the back extension of the building

SOLA

The funding for SOLA provides a support group for survivors of lesbian domestic violence and a phone line

The Cotleigh Road Refurbishment Fund

Represents the net book value of building works capitalised in respect of the refurbishment

West Hampstead Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,508	48,513	50,021
Current assets	310,688	114,539	425,227
Creditors less than 1 year	(74,331)	—	(74,331)
Net assets	237,865	163,052	400,917

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	3,547	60,642	64,189
Current assets	288,046	15,026	303,072
Creditors less than 1 year	(168,757)	—	(168,757)
Net assets	122,836	75,668	198,504

23. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	299,603	122,968	422,571

24. Post balance sheet events

The trustees have considered the likelihood of other significant post balance sheet events and have concluded that there are none which significantly impact the financial statements.

25. Related parties

There have not been any related party transactions during the year (2022: Nil).

26. Going concern

The Trustees have considered the circumstances and projections of the charity, and are satisfied, the going concern basis is appropriate for these financial statements.

