

COMPANY REGISTRATION NUMBER: 03919511
CHARITY REGISTRATION NUMBER: 1085824

**West Hampstead Women's Centre
Company Limited by Guarantee
Audited Financial Statements
31 March 2024**

**Jackson & Jackson
A trading name of Jackson Nicholas Assie Ltd
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 2024

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

Year ended 31 March 2024

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 2024.

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	
Laura Holden	(Retired 15 July 2024)
Claire Lintingre	
Charlotte Moore	(Retired 12 March 2024)
Victoria Lea	(Appointed 8 March 2024)
Emily Harrold	(Appointed 15 July 2024)
Jessica Richards	(Appointed 15 July 2024)

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

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

Year ended 31 March 2024

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)
Claudia Blackett (Secretary)
Shaheda Multani (Treasurer)
Claire Lingtingre
Laura Holden
Charlotte Moore
Victoria Lea

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 and French-speaking Advice and Advocacy worker
Julia Tint | Fundraiser and Centre Worker
Susan Nettleton | Volunteer Development Worker
Leyla Siyad | Cleaner

Sessional Workers

We have a team of sessional workers who delivered 10 services at WHWC, which included: Irish Women's Group, crafts classes, sewing classes, creative writing classes, podiatry sessions, "Legs, Bums and Tums" keep-fit sessions, aromatherapy massage sessions, gardening sessions natural dyeing workshops and personal development workshops.

We also give many thanks 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 that we work with on a regular basis.

Funders/supporters

The London Borough of Camden
The London Borough of Camden - Community Infrastructure Levy funding
Camden Giving – Equality Fund Grant
Government of Ireland – Emigrant Support Programme
The Hampstead Wells and Campden Trust
The Fitzdale Trust
The Marsh Charitable Trust
Little Waitrose West Hampstead

Partnerships

British Museum
Camden Adult Community Learning
Camden Advice Network
Camden Strategic/Community Partnership
Maida Vale Iyengar Yoga Institute
NHS Camden and Islington

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Year ended 31 March 2024

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.

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Year ended 31 March 2024

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.

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Year ended 31 March 2024

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.

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Year ended 31 March 2024

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 to encourage them to fulfil their potential. Our services are open to all women who need access to our services for their health, personal development, safety, skill-based learning, holistic therapies and when they are in a crisis or isolated. We bring communities together, actively encouraging social cohesion and integration. Our services included a range of advice and advocacy, healthy living and well-being sessions, social support groups, classes, personal development and volunteering.

Achievements

Seventy-nine volunteers and 10 sessional workers were involved in providing various activities, including healthy living and well-being activities and weekly support to centre users and the staff team. These activities included aromatherapy massage, osteopathy and reflexology sessions, Legs, Bums and Tums keep-fit, yoga, Pilates, Asian Women's Group, Irish Women's Group, creative writing, sewing and crafts classes, gardening sessions, natural dyeing workshops and personal development sessions. Volunteers also contributed 2,508 hours to help WHWC run vital services in this period.

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

During the reporting period, WHWC's services benefited 480 women.

2023 was a busy year for the staff and the Trustees. Regarding the daily running of the Centre, we saw an increase in women coming through the door and contacting us via the telephone. The cost-of-living crisis has disproportionately impacted the most disadvantaged women who now need our help with multiple issues. The Trustees and management have been busy negotiating our new rent and lease of the building from Camden Council. Fundraising remained one of the biggest challenges during this period and WHWC continued to look for new funding sources and to explore new ways of raising income.

2024 is a very special year for the West Hampstead Women's Centre, it has been 40 years since the Centre opened and began actively serving and supporting women and their families, particularly those who are most in need. To mark this amazing milestone in the history of the West Hampstead Women's Centre, we plan to celebrate in our usual warm Women's Centre way of 'All women under one roof'.

Advice and Advocacy Service

The advice and advocacy service assisted women to tackle urgent and complex issues related to poverty and hardship, debt, sub-standard housing, utility bills, domestic abuse and the impact of the cost-of-living crisis, helping them to manage in their daily lives. The service also helped women to better manage their personal finances and maximise their income by securing welfare benefits, cost-of-living, debt waivers, hardship grants on their behalf. The service also continued to support women experiencing housing repair issues affecting their health and helped women to be rehoused. Our worker who is Somali and French speaking, advocated and translated on behalf of hard-to-reach women facing language/cultural barriers, helping them to access mainstream services and entitlements. The service also referred or signposted women to specialist agencies, for example, domestic abuse agencies, specialist legal agencies or foodbanks.

The advice and advocacy service assisted 188 women during 2023-24. We delivered 407 advocacy appointments for disadvantaged women. We made 121 cost-of-living grant applications, generating £50,264 in income to support women and their families, facing hardship. Forty-six families were supported with food vouchers, reaching 164 individuals.

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Year ended 31 March 2024

Asian and Irish Women's Support Groups

The Asian and Irish Women's groups met weekly, providing a safe and welcoming space where women participated in lively discussions on various practical, social, personal, emotional and topical issues over a hot drink and snacks. Women in these groups also enjoyed a range of excursions and trips to museums. Participants in the groups attended health information talks, talks on various issues and digital inclusion sessions. Women attending the two groups continued to value the friendship and support that they provide, inspiring each other to socialise and engage in activities outside the groups. Eighty-nine social group meetings were provided for Asian and Irish Women's Groups.

Two hundred and forty-two women in total were supported by WHWC's Building Resilience services.

Holistic Body Therapies

These therapies comprised reflexology, acupressure and aromatherapy massage, Indian head massage and osteopathy, delivered by eight qualified professionals, seven of whom are volunteers. Most of the women who benefited were over 60, suffering from chronic pain, cancer patients, women who have had or were awaiting joint replacement surgery, or experiencing a long wait for NHS treatments, such as physiotherapy.

Exercise Sessions

These comprised yoga, Pilates, and Legs, Bums and Tums keep-fit sessions for women over 60 years of age. The sessions helped women to improve physical and emotional well-being, with benefits including improved mobility, more supple/ flexible joints, increased strength, feelings of relaxation and reduced stress. Sixty-nine per cent of yoga class attendees improved their flexibility, strength, balance and posture and 100% saw an improvement in one or more of these issues, while 80% of Pilates students improved their everyday mobility.

Asian Women's Health Talks

The Asian Women's Health talks, led by health professionals, gave women the opportunity to discuss emotional and physical health and personal issues and access information for managing health conditions. Gardening This project enabled women to learn and practice a range of gardening skills, using organic methods, cultivating fruit, vegetables and herbs and other plants in a soothing and calm space.

Podiatry

This service is run in partnership with the NHS at WHWC. The podiatrist treated a range of foot conditions to address existing issues and prevent further complications. It's been a pleasure to be able to provide and promote health care in a collaboration between the NHS and the women's centre. I have been involved in raising awareness of foot health and providing services to detect irregularities in pulses. Foot health is an important aspect of overall well-being and this proactive approach to foot health is essential for early detection and prevention of potential issues.

Guided Meditation

We ran three guided meditation workshops in June 2023 and individual sessions in October and November 2023, where guided meditation techniques were used to help women relax, release anxiety, and boost positive focus and self-esteem.

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Year ended 31 March 2024

Herbal Wellness

The Herbal Wellness workshops focused on the medicinal and healing properties of different herbs and the various ways in which herbs promote wellness and physical and mental well-being. They took place every third Tuesday of each month.

One hundred and forty-nine women benefitted from accessing well-being services. Sixty-six women benefitted from 194 exercise sessions, 83 women accessed 423 holistic body therapy appointments, and 42 women benefitted from 61 podiatry appointments delivered in partnership with the NHS.

Personal Development

West Hampstead Women's Centre provides a safe, supportive space for women from all communities and backgrounds to come together to discover similarities, learn from differences and to help them fulfil their potential.

Self-care for our well-being

This series of workshops explored what needs to be in place for people to achieve a sense of well-being and balance, including essentials such as movement, good sleep, and a healthy diet, caring for the mind and managing different feelings and emotions.

Crafts classes

These classes are open to women of all ages and abilities, with an emphasis on women with emotional and physical health issues. Women explored various craft techniques, producing items which were displayed at the Centre.

Creative writing classes

Women worked on different aspect of writing each week, exploring emotions and experiences, which stimulated the creative imagination. Participants wrote short pieces of poetry or prose, selecting one to be read aloud at the end of each session.

Sewing classes

Participants learned sewing/clothes making techniques, with some in the class undertaking a personal project, such as making curtains.

Short courses and workshops

We ran natural dyeing workshops in July and November where participants learned techniques using plants and natural materials, including petals, leaves and onion skins to dye silk scarves in vibrant colours and practised indigo dyeing.

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Year ended 31 March 2024

Volunteering

Whether it's mentoring, delivering body therapy and exercise sessions, event planning, or various administrative tasks, WHWC offered volunteering roles that enriched the lives of 132 volunteers, giving them the opportunity to learn new skills and make a valuable contribution to their community.

178 women accessed Personal Development services

2,508 volunteer hours helped the Centre run vital services 63 corporate volunteers attended seven corporate volunteering activities

82 women took part in 114 learning sessions run in partnership with Camden Adult Community Learning

46 women participated in 22 workshops covering kumihimo, natural dyeing and songwriting, acquiring new creative skills

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 £165,023 for the reporting year of which £130,330 was raised through charitable trusts and foundations and local authority, £9,123 was raised through room hire, £6,631 was raised through other income and £4,234 in interest.

The total reserves of the charity at the reporting date were £373,544 (2023: £400,917), of which £112,884 (2023 £163,052) was restricted and £260,660 (2023: £237,865) 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.

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 2024 reserves were £260,660 analysed as:

- a) £132,567 of free reserves
- b) £95,093 set aside for staff payments
- c) £13,000 set aside for replacement of equipment
- d) £20,000 for building refurbishment.

Restricted funds of £112,884 held for specific purposes as directed by the funder are analysed as:

- a) £76,498 be spent on ongoing projects
- b) £36,386 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.

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

Year ended 31 March 2024

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.

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.

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Year ended 31 March 2024

- (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.

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 21 January 2025 and signed on behalf of the board of trustees by:



Claudia Blackett
Trustee

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 2024

Opinion

We have audited the financial statements of West Hampstead Women's Centre (the 'charity') for the year ended 31 March 2024 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 2024 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.

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

Year ended 31 March 2024

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.

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

Year ended 31 March 2024

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.

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

Year ended 31 March 2024

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 2024

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

22 January 2025

West Hampstead Women's Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	14,705	–	14,705	12,023
Charitable activities	6	105,754	40,330	146,084	349,748
Investment income	7	4,234	–	4,234	759
Total income		<u>124,693</u>	<u>40,330</u>	<u>165,023</u>	<u>362,530</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	(4,114)	–	(4,114)	(4,138)
Expenditure on charitable activities	9,10	(97,784)	(90,498)	(188,282)	(155,979)
Total expenditure		<u>(101,898)</u>	<u>(90,498)</u>	<u>(192,396)</u>	<u>(160,117)</u>
Net (expenditure)/income and net movement in funds		<u>22,795</u>	<u>(50,168)</u>	<u>(27,373)</u>	<u>202,413</u>
Reconciliation of funds					
Total funds brought forward		237,865	163,052	400,917	198,504
Total funds carried forward		<u>260,660</u>	<u>112,884</u>	<u>373,544</u>	<u>400,917</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 20 to 34 form part of these financial statements.

West Hampstead Women's Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	17	36,724	50,021
Current assets			
Debtors	18	2,413	2,656
Cash at bank and in hand		<u>338,766</u>	<u>422,571</u>
		341,179	425,227
Creditors: amounts falling due within one year	19	<u>(4,359)</u>	<u>(74,331)</u>
Net current assets		336,820	350,896
Total assets less current liabilities		<u>373,544</u>	<u>400,917</u>
Net assets		<u>373,544</u>	<u>400,917</u>
Funds of the charity			
Restricted funds		112,884	163,052
Unrestricted funds		<u>260,660</u>	<u>237,865</u>
Total charity funds	21	<u>373,544</u>	<u>400,917</u>

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 21 January 2025, and are signed on behalf of the board by:

Claudia Blackett
Trustee

Shaheda Multani
Trustee

Company Number: 03919511

The notes on pages 20 to 34 form part of these financial statements.

West Hampstead Women's Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net (expenditure)/income	(27,373)	202,413
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	13,297	14,848
Other interest receivable and similar income	(4,234)	(759)
Accrued income	(32,061)	(81,287)
<i>Changes in:</i>		
Trade and other debtors	243	813
Trade and other creditors	(37,911)	(13,139)
Cash generated from operations	(88,039)	122,889
Interest received	4,234	759
Net cash (used in)/from operating activities	(83,805)	123,648
Cash flows from investing activities		
Purchase of tangible assets	—	(680)
Net (decrease)/increase in cash and cash equivalents	(83,805)	122,968
Cash and cash equivalents at beginning of year	422,571	299,603
Cash and cash equivalents at end of year	338,766	422,571

West Hampstead Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

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 2024

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 2024

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 2024

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 2024

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 2024 £	Unrestricted Funds £	Total Funds 2023 £
Grants				
Building Women's Resilience - other voluntary income	14,705	14,705	12,023	12,023

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Room rental	9,123	–	9,123
Building Women's Resilience	83,100	39,830	122,930
Volunteer Development	6,900	500	7,400
Other income – old sundry creditor write offs	6,631	–	6,631
	105,754	40,330	146,084

	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
Rent accrual reversal	95,056	–	95,056
	189,358	160,390	349,748

West Hampstead Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

6. Charitable activities *(continued)*

Building Women's Resilience

	2024 £	2023 £
London Borough of Camden - Section 106	–	120,030
London Borough of Camden Strategic Partners Fund	55,000	55,000
London Borough of Camden - Equality Fund	15,000	15,000
The Hampstead Wells and Campden Trust	15,000	15,000
London Borough of Camden - Resilience Fund	13,100	10,000
London Borough of Camden - Advice	10,000	10,000
Irish Government's Department of Foreign Affairs and Trade Emigrant Support Programme	10,000	9,000
The Fitzdale Trust	3,000	3,000
London Borough of Camden - Cost of Living	1,180	2,360
Clients Hardship Fund	650	–
The Arnold Clark Community Fund	–	1,000
	<u>122,930</u>	<u>240,390</u>

Volunteer Development

	2024 £	2023 £
London Borough of Camden - Resilience Fund	6,900	5,000
Marsh Charitable Trust	500	–
	<u>7,400</u>	<u>5,000</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>4,234</u>	<u>4,234</u>	<u>759</u>	<u>759</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of generating income - Staff				
Support costs	<u>4,114</u>	<u>4,114</u>	<u>4,138</u>	<u>4,138</u>

West Hampstead Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Building Women's Resilience	33,741	54,250	87,991
Volunteer Development	30,493	5,929	36,422
Support costs	33,550	30,319	63,869
	<u>97,784</u>	<u>90,498</u>	<u>188,282</u>
	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>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Building Women's Resilience	87,991	–	87,991	65,422
Volunteer Development	36,422	–	36,422	29,734
Support costs both programmes	–	50,375	50,375	47,227
Governance costs	–	13,494	13,494	13,596
	<u>124,413</u>	<u>63,869</u>	<u>188,282</u>	<u>155,979</u>

11. Analysis of support costs (excluding governance costs)

	Building Women's Resilience £	Volunteer Development £	Total 2024 £	Total 2023 £
Staff costs	16,126	6,910	23,036	23,170
Premises	11,361	2,682	14,043	12,180
Depreciation	8,775	4,521	13,296	11,878
	<u>36,262</u>	<u>14,113</u>	<u>50,375</u>	<u>47,228</u>

West Hampstead Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

12. Analysis of governance costs

	2024	2023
	£	£
Staff Costs	5,759	5,793
Governance support	2,673	2,673
Audit fee	4,920	4,890
AGM	142	240
	<u>13,494</u>	<u>13,596</u>

13. Net (expenditure)/income

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

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>13,297</u>	<u>14,848</u>

14. Auditors remuneration

	2024	2023
	£	£
Fees payable for the audit of the financial statements	3,690	3,668
Fee payable for non-audit services	<u>1,230</u>	<u>1,222</u>

15. Staff costs

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

	2024	2023
	£	£
Wages and salaries	97,283	97,645
Social security costs	2,615	3,017
Employer contributions to pension plans	2,945	2,778
	<u>102,843</u>	<u>103,440</u>

The average head count of employees during the year was 5 (2023: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	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 (2023: 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 compensation paid to key management personnel for services provided to the charity was £45,726 (2023: £45,726).

West Hampstead Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

16. Trustee remuneration and expenses

None of the trustees received any remuneration or other benefits from employment with the charity during the year (2023: 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 (2023: Nil).

17. Tangible fixed assets

	Building refurbishment £	Furniture, fittings & equipment £	Computer equipment £	Total £
Cost				
At 1 April 2023 and 31 March 2024	242,566	38,465	2,740	283,771
Depreciation				
At 1 April 2023	194,053	36,957	2,740	233,750
Charge for the year	12,129	1,168	–	13,297
At 31 March 2024	206,182	38,125	2,740	247,047
Carrying amount				
At 31 March 2024	36,384	340	–	36,724
At 31 March 2023	48,513	1,508	–	50,021

18. Debtors

	2024 £	2023 £
Trade debtors	1,674	1,924
Prepayments and accrued income	739	732
	<u>2,413</u>	<u>2,656</u>

19. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	537	31,291
Accruals and deferred income	3,040	35,101
Social security and other taxes	782	663
Other creditors	–	7,276
	<u>4,359</u>	<u>74,331</u>

West Hampstead Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

19. Creditors: amounts falling due within one year *(continued)*

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

Deferred income Nil (2023: £650)

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

19a. Deferred Income

	2024	2023
	£	£
At 1 April 2023	650	650
Additions during the year	–	–
Amounts released to income	(650)	–
At 31 March 2024	Nil	650

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 £2,945 (2023: £2,778).

West Hampstead Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	129,772	124,693	(101,898)	(20,000)	132,567
Designated Fund - Cotleigh Road equipment and furnishings fund	12,000	–	–	1,000	13,000
Designated Fund - Staffing Fund	80,093	–	–	15,000	95,093
Designated Fund - Building refurbishments	16,000	–	–	4,000	20,000
	<u>237,865</u>	<u>124,693</u>	<u>(101,898)</u>	<u>–</u>	<u>260,660</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	71,422	202,140	(87,111)	(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>202,140</u>	<u>(87,111)</u>	<u>–</u>	<u>237,865</u>

Purposes of designated funds:

The Cotleigh Road equipment and furnishings fund represents funds earmarked by the trustees for expenditure on other non-capital refurbishment costs, purchase of equipment and furniture as well as essential garden clearance.

Staffing Fund represents funds earmarked by the trustees for staff salaries.

West Hampstead Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Cotleigh Road refurbishment	48,514	–	(12,128)	–	36,386
Irish Government's Department of Foreign Affairs and Trade: Emigrant Support Programme	2,250	10,000	(10,000)	–	2,250
London Borough of Camden - Community Infrastructure Levy	–	–	–	–	–
SOLA	1,248	–	–	–	1,248
The Hampstead Wells and Camden Trust	11,250	15,000	(15,000)	–	11,250
The CMS Future Foundation (Olswang Foundation)	2,135	–	–	–	2,135
Sure Start	522	–	–	–	522
The Fitzdale Trust	–	3,000	(3,000)	–	–
Beatrice Laing Trust	1,000	–	(1,000)	–	–
London Borough of Camden - Advice	–	10,000	(10,000)	–	–
The Arnold Clark Community Fund	1,000	–	(1,000)	–	–
London Borough of Camden - Section 106	94,728	–	(36,285)	–	58,443
London Borough of Camden - Cost of Living	405	1,180	(1,585)	–	–
The Marsh Charitable Trust	–	500	(500)	–	–
Client Hardship Fund	–	650	–	–	650
	163,052	40,330	(90,498)	–	112,884

West Hampstead Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

21. Analysis of charitable funds *(continued)*

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Cotleigh Road refurbishment	60,642	–	(12,128)	–	48,514
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
Sure Start	522	–	–	–	522
The Fitzdale Trust	–	3,000	(3,000)	–	–
Beatrice Laing Trust	2,000	–	(1,000)	–	1,000
London Borough of Camden - Advice	–	10,000	(10,000)	–	–
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
The Marsh Charitable Trust	–	–	–	–	–
Client Hardship Fund	–	–	–	–	–
	<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 2024

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 Campden 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

The Hampstead Wells and Camden Trust

Donated towards the costs of running Building Women's Resilience service.

The Marsh Charitable Trust

Donated towards the cost of running volunteer project.

West Hampstead Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	340	36,384	36,724
Current assets	264,679	76,500	341,179
Creditors less than 1 year	(4,359)	—	(4,359)
Net assets	260,660	112,884	357,544

	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

23. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	422,571	(83,805)	338,766

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 (2023: 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.