THE ST. JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE

England & Wales · Charity number 1087210

Details

Other names	DMWS
Status	Registered
Legal form	Charitable company
Company number	04185635
Registered	2001-06-28
Register	View on the Charity Commission register

Contact

Address	The Old Stables Redenham Park Andover SP11 9AQ
Phone	01264774000
Email	info@dmws.org.uk
Website	www.dmws.org.uk

Activities

Objects: 1. THE PROVISION OF WELFARE SERVICES FOR MEMBERS OF HM FORCES, THEIR DEPENDANTS, AND OTHERS ENGAGED BY OR ACTING IN SUPPORT OF THE ARMED FORCES; AND 2. THE CARRYING ON OF SUCH OTHER ACTIVITIES AS ARE EXCLUSIVELY CHARITABLE AND AS THE DIRECTORS SHALL THINK FIT.

Activities: The principal objects of DMWS are: - The provision of hospital welfare services for members of HM Forces, their dependants, and others engaged by or acting in support of the Armed Forces whilst in the medical pathway. - In addition, we support frontline groups such as the Police and NHS staff.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Armed Forces/emergency Service Efficiency
- **Who:** Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Cyprus
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£4,174,606	£3,784,721	£1,071,644	79
2024-03-31	£3,388,017	£3,121,304	£681,759	69
2023-03-31	£2,811,546	£2,755,437	£415,046	59
2022-03-31	£2,182,998	£2,099,362	£358,937	47
2021-03-31	£1,717,157	£1,676,804	£275,301	42

Trustees

Name	Role	Appointed
MICHAEL TREVOR GRIFFITHS BSC HONS	Chair	2015-10-12
Andrew Buckham		2013-09-23
Beverley Young		2026-05-19
James Macnamara		2017-10-03
PAUL TAYLOR		2017-10-03
Teresa Griffiths		2023-12-02
jocelyn Lynch		2020-09-15

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THE ST. JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE

England & Wales - Charity number 1087210

Accounts



Defence Medical Welfare Service

Annual Report and Financial Statement

For Year Ended 31 March 2025

The St. John and Red Cross Defence Medical Welfare Service

(LIMITED BY GUARANTEE)

Annual Report and Financial Statements

For the Year Ended 31 March 2025

Company Limited by Guarantee Registration Number: 04185635 (England and Wales)

Charity Commission Registration Number: 1087210

OSCR Registration Number: SC045460

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATION

Patron	HRH The Duchess of Edinburgh
Trustees	Brigadier (Rtd) M T Griffiths CBE QPM (Chairman) - appointed Chairman July 2023 Mr A Buckham Mr P Taylor Mr J Macnamara Mrs J Lynch Colonel C Waterworth MBE - resigned May 2024 Gp.Capt (Rtd) Teresa Griffiths CBE ARRC - appointed Dec 2023
Chief Executive Officer	Paul Gaffney - resigned March 2024 Abby Dryden - appointed April 2024
Senior Leadership Team	Dermot Stephens - Head of Finance – resigned July 2024 Karen Noble - Financial Controller – appointed July 2024 Robert Reid – Director of Services Scotland & Overseas Jessica Liston – Director of Services England & Wales Paul Weaver – Director of Business Infrastructure Siobonne Brewster – Director of Development
Principal and Registered Office	The Old Stables Redenham Park Redenham Near Andover Hampshire SP11 9AQ 01264 774000 www.dmws.org.uk
Company registration number	04185635
Charity registration number	1087210
OSCR registration number	SC045460
Auditors	Charlton Baker (Bristol) Ltd Eden Business Park 61 Macrae Road Ham Green Bristol BS20 0DD
Main bankers	National Westminster Bank plc 48 Blue Boar Row Salisbury Wiltshire SP1 1DF

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE
(LIMITED BY GUARANTEE)

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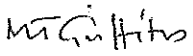
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Chair Welcome

2024 has been a year of tremendous challenge and change, of continued growth within our traditional sectors and now within several new environments. The team led by the CEO and the Directors have reacted and adapted magnificently to these pressures and have delivered a first-class service to our core audience across the country. As Chair of the DMWS Board, I am in the privileged position of being able to congratulate all our Team, wherever they work, on an outstanding year.

We continue to stay true to our strategic aims and core purpose: delivering medical welfare support to those who are serving, or have served, on the frontline — as well as to their families and carers. The figures within this report show the true scale of that dedicated work. Over the past year, I have been truly inspired and humbled by what our teams have achieved and by the strength and resilience of those we support.

The context in which we operate continues to evolve and can often be extremely challenging, yet the commitment and compassion of our staff remain unwavering. Their professionalism, resilience, and dedication are the backbone of everything DMWS delivers. The following pages offer just a glimpse of what has been accomplished this year, and I hope you find them as inspiring as I do.
We are proud of the difference we make and remain steadfast in our mission to provide dedicated, person-centred support to the frontline — now and into the future.



Mike Griffiths CBE QPM

Chair of trustees

A note from our Chief Executive Abby Dryden

Defence Medical Welfare Service has now operated for more than eight decades and in that time, we have seen significant changes in the requirements of those professional groups we support and care for.

We have also witnessed changes in society, in families, and in the roles of those we work alongside—through both peace and conflict. As we look toward an increasingly complex and uncertain global future, it's important to reflect on where we have come from and what we have achieved.

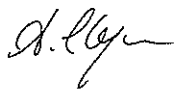
In the last year we have continued to have exceptional success with both the quality of service we provide and the diversity of presenting support needs that we are able to address. These achievements are only made possible by our staff, our supporters, our funders and our partners.

We are proud to have earned the confidence and trust of those who invest in us and enable us to maintain and develop the excellent work that we do, importantly we remain dedicated to undertaking all that we do in the spirit which supports our charitable objectives. DMWS delivers services which are dedicated to those people and their families and carers who form the frontline and who are engaged in complex, demanding and high-risk occupations.

DMWS are inspired by and proud to support those who make a commitment to a life of service, it drives us in all that we do. Our beneficiaries demonstrate exceptional dedication, talent and selfless commitment to concepts greater than their own personal gain. Frontline personnel supported by their families and carers create secure, safe and healthy communities, where their dedication allows all of us to benefit and share in the freedom this brings. Those we support make a choice to willingly risk their personal safety both physically and psychologically. In return, DMWS remains dedicated and proud to deliver the exceptional support that our beneficiaries deserve whenever and wherever this is required.

Importantly, our DMWS Team is composed of around 60 percent of ex service personnel, police officers, nurses and allied healthcare professionals. Through this, and our ongoing engagement and data reviews, our service can deliver a compassionate and insightful service that is informed by a unique lived experience of those who have served.

As we are proud of our beneficiaries, so are we proud of our teams and the culture that we have created together, where the success of the team and our ability to deliver exceptional support services even in the most difficult of circumstances is not down to one individual but is clearly the effort of a whole team committed to a common objective.
As the Chief Executive, I am continually impressed by the dedication that I see from everyone who is part of our organisation, and I know that whatever challenges form part of our future, we will achieve much success together.



Abby Dryden Chief Executive, DMWS

Trustees' Report

The trustees (who are also the directors of the company) present their report (which is combined with the directors' report for purposes of company law).

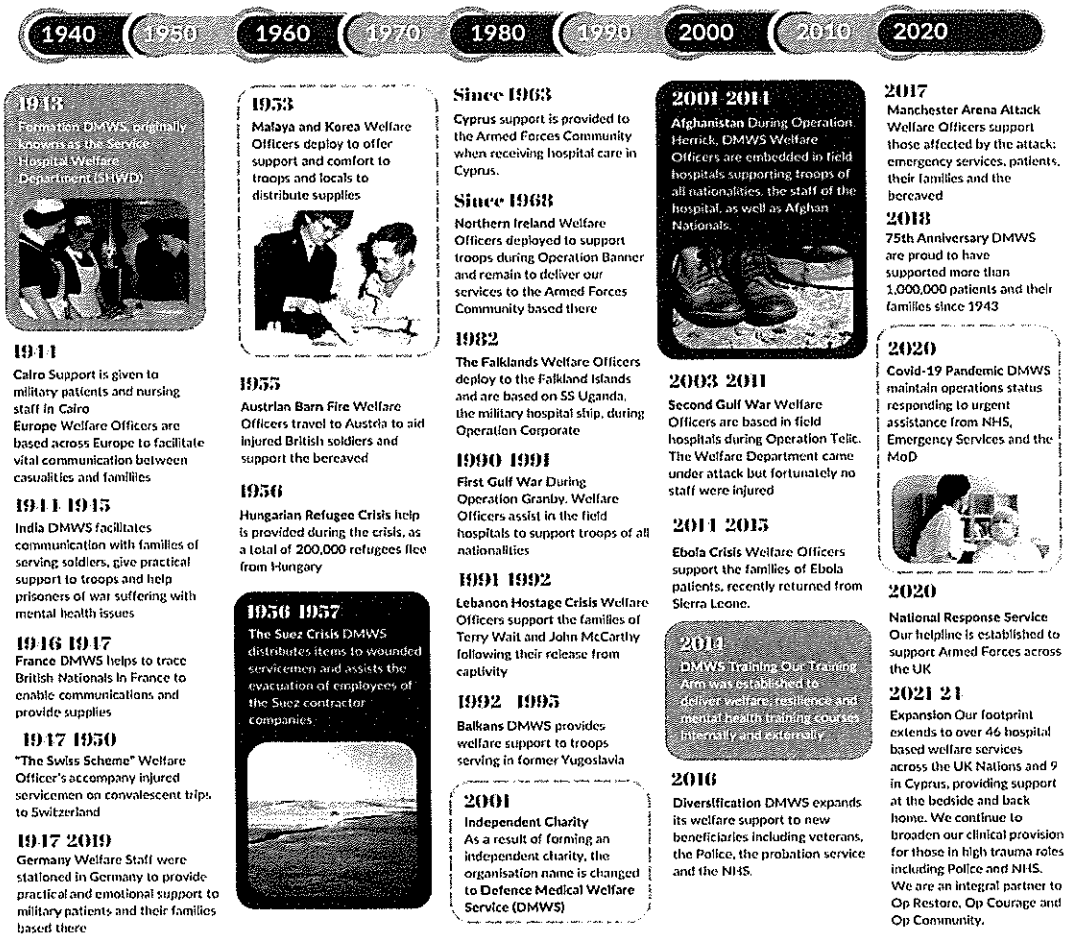
The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102).

Background and Constitution

DMWS has a proud and long history supporting those on the frontline. DMWS was formed from The Service Hospitals Welfare Department (SHWD) in 2001 and it has been providing a Hospital Welfare Service under contract to the Ministry of Defence (MoD) since this date. The SHWD was originally a joint creation of the Venerable Order of St John of Jerusalem and the British Red Cross Society. Initially, during World War I, the Joint Committee drawn from both charities was tasked to provide personnel to assist the medical officers in military hospitals worldwide, including on deployment in field units. At the outset of World War II, they were asked to raise an organisation, chaired by Edwina, the first Countess Mountbatten, wife of Lord Louis Mountbatten, this time to provide welfare support in Service Hospitals and medical facilities all over the world. The SHWD came into being in 1943 and adapted their role to complement and underpin the clinical work of their medical colleagues. Wherever the Military Medical Services were, so welfare officers would be found, working within both established and field medical units. This included deployments into Aden, Palestine, Egypt, Malaya, Iraq and Afghanistan to name but a few.

With over 8 decades of providing professional welfare support for frontline services, we give thanks to our fantastic supporters and partners who play a tremendous part in making this possible.

We are dedicated to continuing our mission to help service personnel, veterans, reservists, police and NHS colleagues on the frontline and their family and carers during their most critical time of need. We have evolved with the emerging environment to respond to an expanding range of beneficiaries and their issues and needs, some of which are becoming increasingly complex. We are a professional, dedicated service and are immensely proud of our achievements and our teams who are our greatest assets.



STRUCTURE AND GOVERNANCE

DMWS is directed by the Board, which is comprised of Trustees, the Chief Executive Officer ("CEO") and the organisation's Secretary. The CEO, Welfare Officers and other members of staff are salaried positions. The CEO, Welfare Officers and other members of staff are appropriately qualified or undertake relevant professional developmental training to ensure that they meet the DMWS Code of Practice. Training encompasses a range of statutory and best practice requirements, including topics such as safeguarding, IT security, data protection, and inclusivity awareness. These training courses are mandatory and are repeated on a regular basis. All DMWS undertake the accredited Foundation Course for Welfare Professionals as part of their role, with clinical staff undertaking regular and repeat professional accreditation. The processes and policies and all activities are monitored through the continuing quality assurance programme that is audited internally and externally as part of our continued commitment to ISO 9001. Additionally, DMWS maintain high standards of information governance and cyber security through the application of robust policies and procedures and staff training. Cyber governance is externally accredited and verified by the award of Cyber Essentials Plus certification, the leading national standard for cyber security.

The trustees, who meet as a Board at least every three months, set the strategy and policy for the service. The strategy is reviewed regularly and a Strategic Plan out to 2026 has been developed, which aims for DMWS to be the service provider of choice in the welfare arena, and to raise the standard of welfare delivery across all sectors. The Chairman, on behalf of the Board, monitors implementation of that policy by regular contact with the CEO.

DMWS is registered with the Charity Commission for England and Wales (1087210) and the Office of the Scottish Charity Regulator (045460).

Trustees

The number of trustees shall be not less than two and is not subject to a maximum. Under the Articles of Association of the Company the Priory of England and the Islands of the Order of the Hospital of St John of Jerusalem ("the Priory") and the British Red Cross Society ("the Society") the Board of Trustees of DMWS shall include up to two trustees proposed by the Priory and up to two trustees proposed by the Society. An annual skills audit is conducted by Mike Griffiths who identifies the skills required in trustees and recruitment against that need is conducted based on the strategic requirement for expertise to be reflected appropriately among Board Members. Trustees may serve for terms of three, six or nine years.

Trustees' Remuneration and Expenses

None of the trustees has received any remuneration or similar benefits from DMWS. The charity purchased professional indemnity insurance on behalf of the trustees in the year. The premium on this insurance was £3,780 (2023/24 £4,200).

Trustees' Induction and Training

On appointment, trustees are provided with a comprehensive induction package which ensures they understand their legal and fiduciary responsibilities and trustee briefings are delivered on appointment and throughout the year including visits to DMWS staff in the field. The Trustees deploy a wide range of skills and experience essential to good governance. A register of Trustees' skills is held centrally and reviewed on an annual basis.

This year, trustees have held two 'away days' to do deep dive sessions on key aspects relating to the future development of the organisation.

Employees

DMWS is an equal opportunities employer and applies objective criteria to assess merit. Recruitment and selection for promotion are based on merit and aptitude for post. Briefing papers, policies and operating procedures are reviewed annually and are the principal mechanism for communicating changes in law, policy and process to the staff, and are made readily available to all staff members.

There is a comprehensive training system which has been implemented to ensure all employees are appropriately trained for their role, technically and in terms of leadership and management. This starts with induction, which is compulsory for all staff, including trustees, and is followed up by role-specific professional development and a package of personal development. Training for Welfare Officers includes attendance at the Foundation Course for Welfare Professionals, a course developed by DMWS to ensure the professionalism of Welfare is standardised.

All probationary staff are monitored and reviewed closely throughout probation by their line managers. All Welfare Officers have access to personal clinical supervision which is provided by DMWS as part of our duty of care in order to support them as part of their development and additional provision is made available in particularly challenging instances.

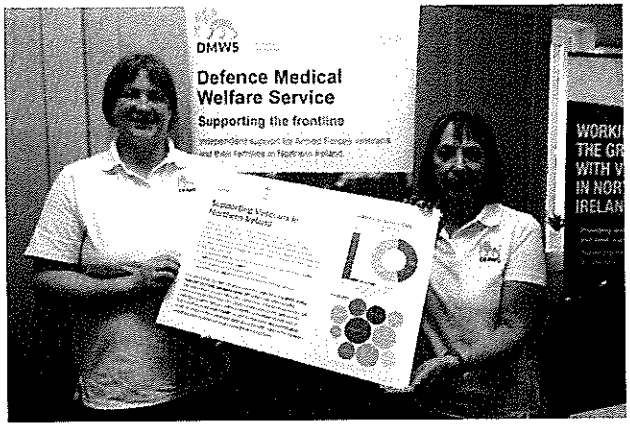


Figure A – Members of DMWS Northern Ireland Team at a Roadshow Event



Figure B – DMWS Welfare Officer besides commemorative bench

DMWS strives to have a culture of inclusivity, mutual respect and of valuing individuals and their differences. We recognise and value the benefits of employing individuals from varied backgrounds and are committed to cultivating a creative and inclusive workplace. DMWS as an employer and service provider takes all reasonable measures to ensure its practices are free from discrimination, are inclusive, and accessible to all. DMWS upholds the rights of service users, employees, workers and volunteers to be treated fairly and without discrimination on any grounds.

Salaries for all staff are reviewed within the annual budget and any increases are subject to Board approval from recommendations made via the Remuneration Committee. This applies to the salaries of the Senior Management Team, which are also reviewed annually by the Remuneration Committee and are set in line with salaries of similar roles within the charity sector. The total remuneration (including pension contributions and employer's National Insurance contributions) paid in respect of key management personnel for the year was (6 FTE) £413,477 (2023/24 (3 FTE) £212,531).

OBJECTIVES AND ACTIVITIES

Principal Objects

The principal objects of DMWS are:

- The provision of hospital welfare services for members of HM Forces, their dependants, and others engaged by or acting in support of the Armed Forces. Support veterans and their families when they need support within a medical context.
- Supporting serving personnel and reservists, veterans, the Merchant Navy, and frontline groups such as the police and the NHS staff including their dependent relatives.
- The carrying on of such other activities as are exclusively charitable and as the Trustees shall think fit including work within defence rehabilitation and recovery.

DMWS retains the humanitarian ethos of our forebears in St John and Red Cross and 100% of our activity is in direct support of delivering public benefit to those who serve and those who have served in the past. This applies to the future strategic direction of the organisation in our intent to become the national provider of choice for welfare support in the clinical care pathway.

DMWS's highly trained Welfare Officers spend the time that most healthcare professionals don't have building positive relationship rooted in trust with the beneficiary. Our qualified teams take time to listen, identify, support, and address the social, environmental, and economic issues, known as wider determinants of health, which cause poor mental and physical health, delays to being discharge, an increased likelihood of readmission, and impede recovery.

We tackle the clinical and non-clinical determinants of health to ensure both short- and long- term sustainable solutions. This includes but is not limited to:

- General health and wellbeing
- Mental health issues
- Stress and anxiety
- Housing issues and homelessness
- Substance misuse and addiction
- Social isolation and loneliness
- Cost of Living and financial worries
- Family and relationship issues
- Unemployment
- Thoughts of taking one's life
- Bereavement

We are here to help people during their most critical time of need. We are passionately committed, in heart and mind, to the people we support and deliver our service to.



Figure C – Welfare Officer at Hospital Information Stand



Figure D – DMWS Welfare Officer attending Blue Light Hub Meeting

Our Footprint, Diversification and Growth

DMWS professional teams provide a variety of hospital-based projects with reach into the community and back home. Our services ranging from routine day-to-day assessments through to highly complex practical and emotional support. We continue to develop our strategic intent around increased clinical services and our work with emergency service evidences our capability to provide complex psychological support in high trauma environments. We are also dedicated to supporting serving and reservist members of the Armed Forces Community and our support also extends to family members and carers of veterans, serving and reservist Armed Forces Community members.

DMWS deliver Armed Forces focused physical and mental wellbeing services in over 48 NHS hospitals in England, Scotland and Wales. We also have a clinical, physical, and mental support service for veterans in Northern Ireland.

Our service is supported and has additional reach through our National Response Phone Service to support those who are not close to one of our physical locations.

We are also the dedicated Ministry of Defence Hospital Welfare Service provider in Northern Ireland, Cyprus and RCDM Birmingham.

We are proud to be expanding our clinical provision for those in high trauma roles; this includes Psychological Support Services to Northamptonshire Police, counselling and wellbeing support for NHS Colleagues and Forensic Scene Examiners.

Grants and Fundraising:

Donations continue to be critical to sustaining and growing our support. We also secure contracted work to support those in need and enhance the sustainability of our delivery model to ensure the continuation of service delivery to stakeholders, and service users. Our teams continue to make a significant contribution to the support and progress of the organisation, successfully securing pivotal funding for both specific project funding and important core funding grants. The fundraising climate continues to be very challenging, and we are increasing our activities to support sustaining and increasing our reach. This has maintained vital welfare support for our beneficiaries and driven strategic growth in terms of geographical reach and development of further expertise.

DMWS does not engage in public fundraising and does not use professional fundraisers or commercial participators. DMWS nevertheless observes and complies with the relevant fundraising regulations codes. During the year, there was no non-compliance of these regulations and codes and DMWS received no complaints relating to its fundraising practice.

We are extremely grateful for funding received from the following organisations:

Army Benevolent Fund
Army Central Fund
Armed Forces Covenant Fund Trust
Baron Davenport's Charity
BNA Charitable Incorporated Organisation
CB & HH Taylor 1984 Trust
E F Bulmer Trust
Milton Keynes Community Foundation
Queen Mary's Roehampton Trust
Royal Air Force Benevolent Fund
Somerset Community Foundation
The Alan Boswell Group Charitable Trust
The Eveson Trust

The Grace Trust
The Lennox Hannay Charitable Trust
The MacRobert Trust
The Nancie Massie Charitable Trust
The National Lottery Community Fund
The Hodge Foundation
The Royal Navy and Royal Marines Charity
The Valentine Charitable Trust
Veterans Housing Scotland
Veterans' Foundation

We are also proud and grateful for the services we can provide through working with our partners

Adferiad
Alabaré
Blesma, Military Charity for Limbless Veterans
Bridge 4 Heroes
Buckinghamshire Healthcare NHS Trust
Camden and Islington NHS Foundation Trust
Greater Glasgow and Clyde Healthcare Charity
Great Western Hospitals NHS Foundation Trust
Imperial College Healthcare NHS Trust
Leeds Teaching Hospitals NHS Trust
NHS Devon ICB
NHS Fife Health & Social Care Partnership
NHS Staffordshire and Stoke-on-Trent ICB via University Hospital North Midlands
NHS England
NHS Norfolk and Waveney ICB
Northampton General Hospital NHS Trust
Northamptonshire Police
Ministry of Defence
Office for Veterans' Affairs
Royal British Legion - RBL Recovery Centres
Royal United Hospitals Bath NHS Foundation Trust
Salisbury NHS Foundation Trust
Scottish Government
Scottish Police Authority
Somerset NHS Foundation Trust
The Rotherham NHS Foundation Trust
Torbay and South Devon NHS Foundation Trust
Veterans Outreach Support
Veterans Housing Scotland
Worcestershire Acute Hospitals Charity
Unforgotten Forces

Public Benefit

The trustees confirm that DMWS is compliant with the rules for public benefit. The ultimate beneficiaries are the members of Armed Forces Community including serving, reservists, veterans and their families and carers. Additional project grants and contract funding have enabled DMWS to continue to diversify into other frontline arenas such as the Police and NHS workers, developing a training capability and partnership working with charities, the NHS and local authorities and has extended the support it provides to its beneficiaries in line with the organisation's intent to serve a broader population.

As an organisation we have driven hard to increase our funding and opportunities to increase our reach to

those on the frontline, this has included new innovative projects as well as geographical expansion and we are incredibly proud that this is reflected in the number of beneficiaries we have been able to support.

- **6,102 Direct Beneficiaries**
- **5,308 Family member and carers with lighter touch welfare support**
- **5,185 NHS staff involved in care for our beneficiaries**
- This is a **total of 16,595 beneficiaries** who have been supported with professional welfare support to ensure they didn't face their time of crisis alone and were supported and empowered to improve their wellbeing. It is nearly 3000 more beneficiaries than we supported in the previous year and is an achievement that we are immensely proud of.

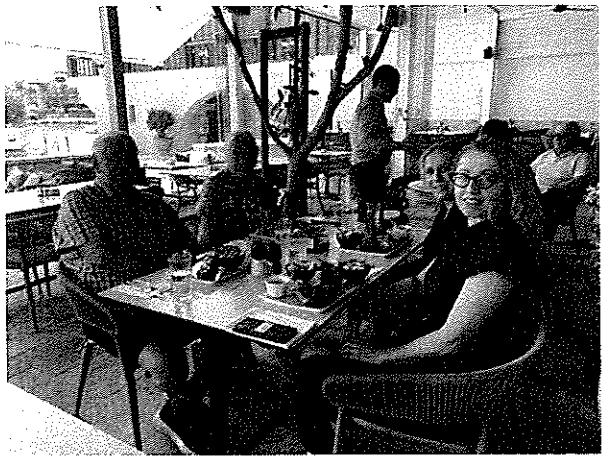


Figure E – DMWS Cyprus Team with beneficiary family members

ACHIEVEMENTS AND PERFORMANCE

DMWS continues to provide outstanding service delivery to all our stakeholders, beneficiaries and service users, and recognition for employees has been outstanding throughout 2024/25, with the following awards and accreditations:

- Defence Employers Recognition Award - Gold
- Cobseo - The Confederation of Service Charities Executive Member
- Veterans Mental Health Support Accreditation
- ISO 9001
- Cyber Essential Plus
- Fighting with Pride – Pride in Veterans Standards
- Disability Confidence Scheme

We are also incredibly proud of all our projects and programme of work delivered by our professional, committed and compassionate staff. There are far too many to highlight as much as we would like but we have selected some projects and activities from a very busy year.

Windsor Reception – We were very privileged and honoured to be joined by our Patron, Her Royal Highness, The Duchess of Edinburgh at the beautiful Windsor Castle. We were grateful for her time and commitment and were also grateful to so many of our funders, supporters, partners, staff and beneficiaries who took the time to join us and celebrate all that we have achieved in the past and what we aspire to do in the future.



Figure F – DMWS Windsor Event

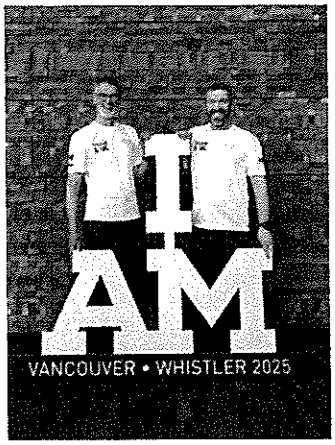


Figure G – DMWS Welfare Officer at Invictus Games

Invictus Games - DMWS Welfare Officers Geoff Ingram and Arthur Evans travelled to Vancouver and Whistler in February to provide welfare support to the Invictus Winter Games. Prior to this, both provided support at training camps leading up to the event, providing compassionate and military-informed support to those taking part. Both quickly established themselves as a vital element of the team in the welfare, support and recovery of the competitors as they attended the training weekends. Arthur and Geoff built an excellent rapport and bond with the competitors, with support extending to family and friends, helping to relieve stress and anxiety for all those involved. Both saw the great transformational journeys of the competitors and were blown away by their integrity, resilience, and dedication to the event and their own recovery.

Greater Glasgow and Clyde - With an amazing donation from the Armed Forces Covenant Fund Trust, led by Veterans Housing Scotland, Defence Medical Welfare Service and SSAFA's Glasgow's Helping Heroes are proud to be coming together to provide comprehensive and coordinated services that address homelessness, tenancy sustainment, and medical welfare needs. The project will also utilise referral pathways through Op FORTITUDE, a dedicated service which helps to combat veterans' homelessness.

Thrive Together – DMWS were very proud to continue the next stage of the Armed Forces Covenant Funded Programme in support of veterans wellbeing. We believe collaboration is key to success and we take great pride in working alongside other organisations to ensure the Armed Forces Community have the welfare support they need. Thrive Together builds on the success of the Veterans People, Places, and Pathways Programme (VPPP) and aims to build sustainable and resilient networks to ensure veterans receive prompt, effective and tailored support. DMWS are very proud to be lead of the Portfolio areas -Thrive Together North East & Yorkshire and Thrive Together Midlands.

Those we support

DMWS are dedicated to supporting those who are serving or have served on the frontline in the Armed Forces Community, Police and NHS. The issues and concerns are varied but always approached and supported with compassion, professionalism and dedication to ensure physical and mental wellbeing and welfare are improved as far as possible. Below is a selection of fantastic feedback from those we have had the privilege to support and work with.

Family of Veteran: "I met DMWS at such a crucial time. Our family was having such a difficulty stabilizing after my ex military husband started suffering with mental health issues....Thanks so much our family will forever be grateful for your intervention.."

Police: "I feel so much more well in my emotional and mental state. I feel I have the tools needed to manage difficulties as they arise in my life."

Family of a Marine Veteran: "We would not be where we are today without her constant support and encouragement. We would like to say a huge thank you for all your hard work, we will never forget how you helped us in a time of need."

Serving Family Overseas "During an extremely stressful time, the DMWS Welfare support relieved some of the pressures we were experiencing. From initial admission through to hospital transfer; the contact, translation assistance, knowledge and emotional support was a huge help to our family. Hospital trips are daunting enough yet when coupled with admission overseas with a toddler, I couldn't imagined having done this without Demmie as the situation was very overwhelming. A huge thank you - we are extremely grateful!"

FINANCIAL REVIEW

Financial report for the year
Total income resources for the year ended 31 March 2025 amounted to £4,174,606 (2023/24 £3,388,017), an increase on last year and an excellent achievement in today's financial climate. This is due to an increase in donations, grants and welfare services. The cost of DMWS's on-going activities during the period amounted to £3,784,721 (2023/24 £3,121,304) giving a surplus of £389,885 (2023/24 £266,713).

The deferred income for 2024/25 is £435,519 (2023/24 £523,291). The balance sheet shows an increase in total funds to £1,071,644 (2023/24 £681,759).

RESERVES POLICY

The trustees approved a policy on financial reserves in February 2025 and agreed that at the beginning of each financial year a full review of the company's commitments and costs should form the basis of the financial reserves policy. The trustees have examined the requirement for minimum reserves; unrestricted funds which are not represented by tangible fixed assets, and which are not designated for specific purposes or otherwise committed. Direct project costs are independent of core costs and are covered by their respective restricted funds. The trustees have re-affirmed that, having regard to the nature of the activities of DMWS, the level of minimum reserves should cover three to six months' ordinary recurrent expenditure (£375,000 to £525,000). This minimum reserve level has been set at £450,000 for the forthcoming year.

On 31 March 2025, the reserves amounted to £1,029,126 (2023/24 £676,405). This is an increase on the previous year's reserves and is in line with DMWS planned increase in working capital to invest in further development and growth. To fulfil these plans for future periods the trustees have designated transfers totalling £300,000 from the general unrestricted fund to the funds detailed below.

Urgent response fund

The fund is established to ensure DMWS can support emerging and urgent issues should they arise. Ongoing global uncertainties have highlighted the need for us to design, resource and implement comprehensive training in readiness to respond. Funds totalling £100,000 have now been designated from DMWS' general unrestricted fund to ring-fence monies to apply for this purpose.

IT development fund

The fund is established to enable DMWS to undertake major planned development of its IT infrastructure. Funds totalling £150,000 have now been designated from DMWS' general unrestricted fund to apply for this purpose.

Fundraising investment fund

The fund is established to ensure DMWS' sustainability by developing the fundraising and marketing department and expand its market reach. Funds totalling £50,000 have now been designated from DMWS' general unrestricted fund to apply for this purpose.

INVESTMENT POLICY

The trustees re-affirmed their policy on the management of investments in February 2025. The trustees have determined that the management of the charity's investments should be undertaken through the Common Investment Funds for Charities (COIF). This decision will be regularly reviewed by the trustees, as part of the Audit and Finance Committee. During the year, the charity did not hold any investments.

PLANS FOR FUTURE PERIODS

The successful implementation of the strategic plan to increase income sources and to diversify the cohorts supported by our service has provided stability through challenging times. In the past DMWS was primarily dependent upon delivery of the hospital welfare service which has now been broadened to include more support within the community and in the support of sector workers such as the police service. The Board is continuing to diversify the organisation's activities to achieve a robust business model that continues to be sustainable. It has agreed the following plans for the coming year:

- Continue to add additional capabilities around clinical support and counselling services.
- Broaden services to provide a wider geographical reach across all parts of the UK.
- Identify further opportunities for new work in delivering support to those that work on frontline services.
- Secure further commissioning of our service within the NHS.
- Increase grant funding to further allow DMWS to become financially independent with a variety of income streams.

In the year 2025/26, the trustees expect the charity to operate within the projected budget agreed at the February 2025 board meeting.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of the St. John and Red Cross Defence Medical Welfare Service for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the Trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each Trustee has taken all the steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Approved by the Board of Trustees

M Griffiths

Mike Griffiths

Date: 22nd July 2025

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE

Opinion

We have audited the financial statements of The St. John and Red Cross Defence Medical Welfare Service (the 'charitable company') for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cashflows and related notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).
In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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 responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken during the audit:

- the information given in the trustees' report, which includes the [strategic report and the][5] directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has have 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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 financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption from the requirement to prepare a strategic report.

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

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements
We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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

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:

Key audit matters: Our assessment of risks of material misstatement
Key audit matters are those matters that in our professional judgement were of most significance in the audit of the financial statements and include the most significant assessed risks of material misstatement (whether or not due

to fraud) identified by us, including those which had the greatest effect on the allocation of resources in the audit, and directing the efforts of the engagement team. There are no key areas identified as the audit is low risk with normal audit procedures adequate in all audit areas. We agreed to report to the board of trustees any corrected or uncorrected identified misstatements.

To identify risks of material misstatement due to fraud we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

- Enquiring of the Chief Executive and the Trustees and inspection of key papers provided to those charged with governance as to high level policies and procedures to prevent and detect fraud.
- Reviewing the minutes of Trustees' meetings.
- We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.
- As required by auditing standards and taking into account possible pressures to meet targets and our overall knowledge of the control environment, we performed procedures to assess the risks of management override of controls. To address the pervasive risk as it related to management override of controls, we reviewed material journal entries and agreed these to supporting documentation where appropriate.

Identifying and responding to risks of material misstatement due to non-compliance with laws and regulations

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the Chief Executive and Trustees. Our assessment of risks involved gaining an understanding of the control environment including the entity's procedures for complying with regulatory requirements.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. The potential effect of these laws and regulations on the financial statements varies considerably:

- Firstly, the charity is subject to laws and regulations that directly affect the financial statements including financial reporting regulation (including related companies regulation), taxation legislation (payroll taxes) and pension legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures in the audit areas relevant to these items.
- Secondly, the charity is subject to many other laws and regulations where the consequence of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such as effect:

- Health and safety laws.
- Laws relating to working with, and the safeguarding of vulnerable adults.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of management and trustees and inspection of regulatory and legal correspondence, if any. Therefore, if any breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

Limitations to the ability of the audit to detect fraud or breaches of laws and regulation

Owing to the inherent limitation of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as this may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement, and therefore we are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the FRC's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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 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.
- 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Use of our report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees 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 charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Nicolas Michael FCA (Senior Statutory Auditor)

For and on behalf of
Charlton Baker (Bristol) Ltd
Eden Business Park
61 Macrae Road
Ham Green
Bristol
BS20 0DD

22nd July 2025

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE
(LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (including income and expenditure)
FOR YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds (inc designated) £	Restricted funds £	2025 Total funds £	*2024 Total funds £*
Income from:					
Donations, grants and legacies	3	**47,841**	**2,380,631**	**2,428,472**	*1,936,030*
Charitable activities:					
Welfare services	4	**1,145,211**	**562,367**	**1,707,578**	*1,424,565*
Interest receivable		**38,556**	**-**	**38,556**	*27,422*
Total income		**1,231,608**	**2,942,998**	**4,174,606**	*3,388,017*
Expenditure:					
Charitable activities:					
Welfare services		**878,887**	**2,905,834**	**3,784,721**	*3,121,304*
Total expenditure	5	**878,887**	**2,905,834**	**3,784,721**	*3,121,304*
Net income/(expenditure)		**352,721**	**37,164**	**389,885**	*266,713*
Fund balances brought forward at 1 April		**676,405**	**5,354**	**681,759**	415,046
Fund balances carried forward at 31 March	18	**1,029,126**	**42,518**	**1,071,644**	*681,759*

Unrestricted funds include designated funds of £300,000.

Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All activities are classified as continuing. There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

The notes on pages 26 to 38 form part of these financial statements.

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

BALANCE SHEET
AS AT 31 MARCH 2025

	Notes	£	2025 £	£	2024 £
Current assets					
Debtors	14	**506,403**		*379,764*	
Short term deposits, cash at bank and in hand		**1,270,452**		*994,208*	
		1,776,855		*1,373,972*	
Creditors: amounts falling due within one year	15	**(705,211)**		*(692,213)*	
Net current assets			**1,071,644**		*681,759*
Total net assets			**1,071,644**		*681,759*
Funds and reserves					
Income funds					
Restricted funds	17		**42,518**		*5,354*
Designated funds			**300,000**		-
Unrestricted funds			**729,126**		*676,405*
Total funds			**1,071,644**		*681,759*

These accounts have been prepared in accordance with the special provisions applicable to small companies subject to the small companies regime.

The notes on pages 26 to 38 form part of these financial statements.

The financial statements were approved by the Board on 22nd July 2025 by:

MT Griffiths

Mike Griffiths- Trustee

Company Registration No. 04185635

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

		2025		2024
	£	£	£	£
Net cash provided by operating activities				
Net income	**389,885**		*266,713*	
Increase/(Decrease) in creditors	**12,998**		*(4,827)*	
(Increase) in debtors	**(126,639)**		*(103,086)*	
Depreciation of fixed assets	**-**		*-*	
Investment income	**(38,556)**		*(27,422)*	
Net cash from operating activities		**237,688**		*131,378*
Cash flows from investing activities				
Investment income	**38,556**		*27,422*	
Cash provided by investing activities		**38,556**		*27,422*
Increase/(decrease) in cash		**276,244**		*158,800*
Cash and cash equivalents at the beginning of the year		**994,208**		*835,408*
Cash and cash equivalents at the end of the year		**1,270,452**		*994,208*

Reconciliation of cash flows and net debt	**At 1 April 2024** £	**Cash flows** £	**Non-cash changes** £	**At 31 March 2025** £
Cash at bank and in hand	994,208	276,244	-	1,270,452

No separate reconciliation of net debt has been prepared as there is no difference between the net cash (debt) of the Charity and the cash and cash equivalents.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1 Statutory Information

The charitable company is a company limited by guarantee, with no share capital, registered in England and Wales as a company and as a charity with the Charity Commission and the Office of the Scottish Charity Regulator.

2 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. There are no material uncertainties about The St John and Red Cross Defence Medical Welfare Service's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The St John and Red Cross Defence Medical Welfare Service meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2.2 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income is deferred only when the charity must fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

2.3 Expenditure and apportionment of costs

Expenditure is included in the Statement of Financial Activities when incurred and includes attributable VAT which cannot be recovered.

Expenditure comprises entirely the costs of undertaking charitable activities as follows:

a. Direct costs of undertaking DMWS' charitable activities.

b. An allocation of central support costs. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charity's activities. The allocation of support costs to charitable activities is based on direct expenditure incurred by each activity.

2.4 Foreign currency

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of transaction. All foreign currency balances have been translated at the balance sheet date. Gains and losses on translation are included in the Statement of Financial Activities.

2.5 Fixed assets

It is the policy of the charity to capitalise items exceeding £5,000 in cost. Expenditure below this level is taken to the Statement of Financial Activities as incurred.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	3 years straight line basis

Intangible fixed assets are stated at cost less amortisation. Amortisation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Software development	3 years straight line basis

2.6 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a maturity of three months or less from the date of acquisition or opening of the deposit or similar accounts.

2.8 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2.9 Fund accounting

The restricted funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to conditions imposed by the donors.

The designated funds are monies ring-fenced from the general unrestricted fund for, and their use designated for, a specific purpose as determined by the Trustees.

The general unrestricted fund represents those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

2.10 Pension contributions

DMWS contributes to employees' personal pension plans up to 6% of salary on a matching basis. The pension costs included in the Statement of Financial Activities represent the amount of contributions payable in respect of the accounting period.

2.11 Leased assets

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged on a straight-line basis over the lease term.

2.12 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.13 Critical accounting estimates and judgements

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the charity's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectation of future events that are believed to be reasonable under the circumstances. Although these estimates are based on management's best knowledge of the amount, events or actions, actual result ultimately differ from those estimates.

The items in the financial statements where judgements and estimates have been made include:

- estimating the liability for multi-year project grant commitments, including how much income to defer or accrue and how much income to recognise from the project grant to cover overhead costs:
- estimating the useful economic life of tangible fixed assets; and
- determining the most appropriate basis for allocating support costs.

3. Donations and legacies

	Un-restricted £	Restricted £	Total funds 2025 £	*Un-restricted £*	*Restricted £*	*Total funds 2024 £*
National Framework	-	480,709	480,709		*447,459*	*447,459*
Office for Veterans Affairs	-	453,837	453,837	-	*301,778*	*301,778*
Veterans NHS	-	218,351	218,351	-	*183,765*	*183,765*
VPPP	-	133,120	133,120	-	*229,495*	*229,495*
Other Grants & Funding	47,841	535,781	583,622	*66,061*	*409,034*	*475,095*
Scotland	-	558,833	558,833	-	*298,438*	*298,438*
	47,841	2,380,631	2,428,472	*66,061*	*1,869,969*	*1,936,030*

4. Income from charitable activities

	Un-restricted £	Restricted £	Total funds 2025 £	*Un-restricted £*	*Restricted £*	*Total funds 2024 £*
Welfare services						
Police	443,763	-	443,763	*348,781*	-	*348,781*
SAAS	41,640	-	41,640	*78,357*	-	*78,357*
Serving	554,193	-	554,193	*502,847*	-	*502,847*
Veterans NHS	104,415	-	104,415	*175,540*	-	*175,540*
Thrive /VPPP	-	562,367	562,367	-	*315,640*	*315,640*
Other Grants & Funding	1,200	-	1,200	*3,400*	-	*3,400*
	1,145,211	562,367	1,707,578	*1108,925*	*315,640*	*1,424,565*

5. Total expenditure

	Staff costs £	Other costs £	Total 2025 £	*Staff costs £*	*Other costs £*	*Total 2024 £*
Welfare services						
Activities undertaken directly	**2,111,412**	**725,601**	**2,837,013**	*1,637,515*	*583,600*	*2,221,115*
Support costs (note 6)	**592,041**	**355,667**	**947,708**	*539,592*	*360,597*	*900,189*
	2,703,453	**1,081,268**	**3,784,721**	*2,177,107*	*944,197*	*3,121,304*

6. Analysis of governance and support costs

	Welfare services £	Total 2025 £	*Welfare services £*	*Total 2024 £*
Staff costs	**592,041**	**592,041**	*539,592*	*539,592*
Office costs	**42,959**	**42,959**	*42,934*	*42,934*
Other administrative costs	**210,276**	**210,276**	*229,817*	*229,817*
Insurance	**26,450**	**26,450**	*19,644*	*19,644*
Travel & subsistence	**22,867**	**22,867**	*29,018*	*29,018*
Governance costs (note 7)	**53,115**	**53,115**	*39,184*	*39,184*
	947,708	**947,708**	*900,189*	*900,189*

Support costs are allocated to charitable activities based on direct expenditure incurred by each activity.

7. Governance costs

	Total 2025 £	*Total 2024 £*
Audit fees – current year	**12,000**	*13,000*
Audit fees – prior year under-provision	**(3,760)**	-
Legal and professional fees	**44,212**	*24,526*
Trustees' expenses	**663**	*1,658*
	53,115	*39,184*

8. Comparative funds – Statement of Financial Activities for the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £
Income:				
Donations, grants, and legacies	3	**66,061**	**1,869,969**	1,936,030
Charitable activities:	4			
Welfare services		**1,108,925**	**315,640**	1,424,565
Interest receivable		**27,422**	-	27,422
Total income		**1,202,408**	**2,185,609**	3,388,017
Expenditure:				
Charitable activities:				
Welfare services		**881,226**	**2,240,078**	3,121,304
Total expenditure	5	**881,226**	**2,240,078**	3,121,304
Net income/(expenditure)		**321,182**	**(54,469)**	266,713
Fund balances brought forward at 1 April 2023		**355,223**	**59,823**	415,046
Fund balances carried forward at 31 March 2024	18	**676,405**	**5,354**	681,759

9. Net income/(expenditure)

This is stated after charging:

	2025 £	*2024 £*
Auditor's remuneration - Statutory audit fees	**8,240**	*13,000*
Operating lease payments	**42,625**	*40,067*

10. Staff costs

	2025	*2024*
	£	*£*
Wages and salaries	**2,269,829**	*1,829,273*
Redundancy	**1,519**	*-*
Social security costs	**210,566**	*165,327*
Pension contributions	**221,539**	*182,507*
	2,703,453	*2,177,107*

Pension contributions solely relate to a defined contribution scheme. £24,836 of pension contributions were outstanding at the year-end (2023/24: £18,873).

The number of employees who earned over £60,000 per annum (including taxable benefits but excluding employer pension contributions and employers' national insurance) or more during the year was as follows:

	2025	*2024*
	No.	*No.*
£60,000 - £65,000	**-**	*1*
£80,001 - £90,000	**1**	*1*

The average number of employees during the year, analysed by function, was as follows:

	2025	*2024*
	No.	*No.*
Charitable activities		
- Welfare services	**71**	*60*
- Support	**8**	*9*
	79	*69*

During the year, none of the trustees received any remuneration in respect of their services as trustees for 2024/2025 (2023/2024: £0). Out of pocket travel and subsistence expenses amounting to £552 (2023/24: £1,874) were reimbursed to 3 trustees during the year ended 31 March 2025 (2023/24: 5).

The key management personnel of the charity comprise the trustees, the Chief Executive Officer and Senior Leadership Team. The total remuneration (including pension contributions and employer's National Insurance contributions) paid in respect of key management personnel for the year was (6 FTE) £413,477 (2023/24: (3 FTE) £212,531).

11. Taxation

The Company is a Registered Charity (number: 1087210). All activities are undertaken to fulfil the primary objectives of the charity and are therefore exempt under Part 11 of the Corporation Tax Act 2010.

12. Intangible fixed assets

	Computer software £
Cost	
At 1 April 2024	**53,337**
Additions	-
Disposals	-
At 31 March 2025	**53,337**
Depreciation	
At 1 April 2024	**53,337**
Charge for the year	-
Disposals	-
At 31 March 2025	**53,337**
Net book value	
At 31 March 2025	-
At 31 March 2024	-

13. Tangible fixed assets

	Computer equipment £
Cost	
At 1 April 2024	**49,114**
Additions	-
Disposals	-
At 31 March 2025	**49,114**
Depreciation	
At 1 April 2024	**49,114**
Charge for the year	-
Disposals	-
At 31 March 2025	**49,114**
Net book value	
At 31 March 2025	-
At 31 March 2024	-

14. Debtors

	2025	*2024*
	£	*£*
Amount due from the Ministry of Defence	**59,658**	*59,330*
Trade debtors	**196,536**	*148,805*
Prepayments and accrued income	**250,209**	*171,629*
	506,403	*379,764*

15. Creditors: amounts falling due within one year

	2025	*2024*
	£	*£*
Trade creditors	**27,326**	*24,014*
Other creditors	**-**	*5,007*
Taxation and social security costs	**76,223**	*65,930*
Accruals	**166,143**	*73,971*
Deferred income	**435,519**	*523,291*
	705,211	*692,213*

	2025	*2024*
Deferred income:	£	*£*
At 1 April 2024	**523,291**	*555,259*
Released in year	**(2,275,528)**	*(2,179,086)*
Deferred in year	**2,187,756**	*2,147,118*
At 31 March 2025	**435,519**	*523,291*

16. Leasing commitments

At 31 March, DMWS had total commitments under operating leases payable as follows:

	Land and buildings		Other	
	2025	*2024*	2025	*2024*
	£	*£*	£	*£*
Within one year	**38,429**	*38,429*	**2,275**	*3,109*
Within two to five years	**36,000**	*72,000*	**4,550**	*5,054*
	74,429	*110,429*	**6,825**	*8,163*

17. Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	**At 31 March 2025 £**
National Framework	-	480,709	(480,709)	-
Office for Veterans Affairs	-	453,837	(453,837)	-
Veterans NHS	-	231,608	(231,608)	-
Thrive/VPPP	3,126	695,487	(656,095)	**42,518**
Other Grants & Funding	2,228	535,781	(538,009)	-
Scotland	-	545,576	(545,576)	-
	5,354	2,942,998	2,905,834	**42,518**

The restricted funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to conditions imposed by the donors as follows:

National Framework Fund
Funding received to increase our Welfare Provision geographically across the UK, to support Army beneficiaries and their families.

This funding is used to develop our projects in areas where demand is unmet and regional NHS Trusts have in turn pledged a financial contribution to help fund their work with us.

Office for Veterans Affairs Fund
To work collaboratively to provide a medical welfare service for British military personnel, veterans and their families to ensure they have access to the best health and well-being support in both Northern Ireland and Lanarkshire, Scotland.

Veterans NHS Fund
To fund collaborative projects providing medical welfare support to the wider Armed Forces Community, within geographical NHS settings.

Thrive/VPPP Fund
To build sustainable and resilient networks to ensure veterans, and, their families, (via Thrive), receive prompt effective and tailored support.

Other Grants and Funding
Miscellaneous, region-specific funding to assist us in to supporting Army beneficiaries across nominated areas within in the UK with non-clinical issues, which adversely affect their health and wellbeing.

Scotland
Funding received specifically for projects based in Scotland.

18. Total funds

	At 1 April 2024 £	Income £	Expenditure £	Transfer £	**At 31 March 2025 £**
Restricted funds (as above)	**5,354**	**2,942,998**	**(2,905,834)**	-	**42,518**
Designated funds					
Urgent response fund	-	-	-	100,000	**100,000**
IT development fund	-	-	-	150,000	**150,000**
Fundraising investment fund	-	-	-	50,000	**50,000**
Total Designated funds	-	-	-	**300,000**	**300,000**
Unrestricted funds (excl designated)	**676,405**	**1,231,608**	**(878,887)**	**(300,000)**	**729,126**
Total funds	**681,759**	**4,174,606**	**3,784,721**	-	**1,071,644**

Transfers totalling £300,000 have been made from the general unrestricted fund to the designated funds as detailed below.

Urgent response fund

The fund is to be established to ensure DMWS can support emerging and urgent issues should they arise. Ongoing global uncertainties have highlighted the need for us to design, resource and implement comprehensive training in readiness to respond. Funds totalling £100,000 have now been designated from DMWS' general unrestricted fund to ring-fence monies to apply for this purpose.

IT development fund

The fund is to be established to enable DMWS to undertake major planned development of its IT infrastructure. Funds totalling £150,000 have now been designated from DMWS' general unrestricted fund to ring-fence monies to apply for this purpose.

Fundraising investment fund

The fund is to be established to ensure DMWS' sustainability by developing the fundraising and marketing department and expand its market reach. Funds totalling £50,000 have now been designated from DMWS' general unrestricted fund to ring-fence monies to apply for this purpose.

19. Analysis of net assets between funds

	Unrestricted funds (inc designated) £	Restricted funds £	Total £
Fund balances at 31 March 2025 are represented by:			
Current assets	**1,734,337**	**42,518**	**1,776,855**
Creditors: Amounts falling due within one year	**(705,211)**	**-**	**(705,211)**
Total 2025	**1,029,126**	**42,518**	**1,071,644**

	Unrestricted funds £	*Restricted funds £*	*Total £*
Fund balances at 31 March 2024 are represented by:			
Current assets	*1,368,618*	*5,354*	*1,373,972*
Creditors: Amounts falling due within one year	*(692,213)*	*-*	*(692,213)*
Total 2024	*676,405*	*5,354*	*681,759*

In the current year unrestricted funds include designated funds of £300,000 (2024:£nil).

20. Connected charities

DMWS was established by the trustees of the Joint Committee of the Order of the Hospital of St. John of Jerusalem and the British Red Cross Society (the "Joint Committee") to take over its Service Hospitals Welfare Department. The Joint Committee is a charity, registered on the Central Register of Charities under number 225753.

The membership rights in DMWS were originally held by the Chairman and Vice-Chairman of the Joint Committee, and the Joint Committee had the power of appointing Trustees. The Joint Committee transferred the assets and the undertaking of its Service Hospitals Welfare Department to DMWS at the close of business on 31 March 2001. In view of the decision of the trustees to wind up the Joint Committee, the trustees considered the implications of this for the constitution of DMWS. Accordingly, on 5 December 2005 an amended Memorandum and new Articles of Association were passed by Special Resolution of the trustees. The revised Memorandum and Articles of Association came into effect on 1 January 2006 and these, together with an associated Tripartite Memorandum of Agreement, resulted in transfer of the membership rights in DMWS to the Prior of the Priory of England and the Islands of the Order of the Hospital of St John of Jerusalem (the Prior) and the Chairman of the British Red Cross Society (the Chairman). From that same date the appointment of Trustees of DMWS became a matter for the Board, which is informed by the recommendations of its Nominations Committee.

Further revisions were made to the Memorandum and Articles of Association, with effect from 25 November 2014, whereby the Prior and the Chairman were designated Founder Members. The new Articles stipulate that the objects of DMWS cannot be amended except with the prior written consent of the Founder Members. The new Articles further stipulate that on dissolution of DMWS, its assets shall be distributed equally between the Priory of England and the Islands of the Order of the Hospital of St John of Jerusalem and the British Red Cross Society. This provision likewise cannot be amended except with written consent of the Founder Members. The Articles have been further amended in July 2018, amendments were made to Article 5.4, regarding the term served by trustees, deletion of Article 5.5 regarding retirement of trustees as it conflicts with the amendment to 5.4 and amending Article 6.5 regarding the selection of the Chair and Deputy Chair.

21. Related party transactions

During the year the charity received an unrestricted donation from the Queen Mary's Roehampton Trust totalling £35,000 (2023/24 £30,000) of which James Macnamara is a trustee and an unrestricted donation of £0 (2023/24 £2,170) from The Orders of St John Care Trust of which James Macnamara is also a trustee.

THE ST. JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE

England & Wales - Charity number 1087210

Accounts



Defence Medical Welfare Service

Annual Report and Financial Statement

For Year Ended 31 March 2024

The St. John and Red Cross Defence Medical Welfare Service

(LIMITED BY GUARANTEE)

Annual Report and Financial Statements

For the Year Ended 31 March 2024

Company Limited by Guarantee Registration Number: 04185635 (England and Wales)

Charity Commission Registration Number: 1087210

OSCR Registration Number: SC045460

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATION

Patron	HRH The Duchess of Edinburgh
Trustees	Brigadier (Rtd) M T Griffiths CBE QPM (Chairman) - appointed Chairman July 2023 Mrs M Burton (Chairman) - resigned July 2023 Mr A Buckham Mr P Taylor Mr J Macnamara Mrs J Lynch Colonel C Waterworth MBE Mrs Teresa Griffiths CBE ARRC - appointed Dec 2023
Chief Executive Officer	Paul Gaffney – resigned March 2024 Abby Dryden – appointed April 2024
Other Key Management Personnel	Dermot Stephens – Head of Finance – resigned July 2024 Karen Noble – Financial Controller – appointed July 2024
Principal and Registered Office	The Old Stables Redenham Park Redenham Near Andover Hampshire SP11 9AQ 01264 774000 www.dmws.org.uk
Company registration number	04185635
Charity registration number	1087210
OSCR registration number	SC045460
Auditors	Elliott Bunker Ltd Eden Business Park 61 Macrae Road 1st Floor Bristol BS20 0DD
Main bankers	National Westminster Bank plc 48 Blue Boar Row Salisbury Wiltshire SP1 1DF

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

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A note from our Chief Executive Abby Dryden

Defence Medical Welfare Service has been incredibly proud to celebrate our 80th year of operating, whether at home in the United Kingdom or overseas in challenging frontline environments, delivering services discretely and always in support of those who make exceptional commitments to serve our Nation. This includes the Armed Forces Community and their families and carers, the Police and NHS colleagues.

This year has been another fantastic year for Defence Medical Welfare Service (DMWS). We are grateful to all our supporters, funders and partners for making what we do possible This has allowed us to support 13,662 beneficiaries throughout the year which is an excellent achievement. We are immensely proud of the dedication and professionalism of all our teams across all areas of the charity. We are proud to have made incredible contributions to the improvement of both the physical and mental wellbeing of our service users and beneficiaries.

We are there for people who serve or have served when they need us, through the stress and uncertainty of medical treatment at the hospital bedside, back home, and in the community. We provide non-clinical, clinical, and wellbeing support for those with a wide set of complex and distressing issues, utilising our own expertise and experience as well as developing support packages with other statutory and non-statutory services.

DMWS operate an integrative model of provision which focuses on three key areas of support: physical health concerns, psychosocial contexts, and mental health and wellbeing. Practically, DMWS deal with a range of individual and multiple issues directly and bring together other options and organisations to provide immediate support to the beneficiary and on an ongoing basis, ensuring they don't drop out of the system. DMWS are also very proud to have a breadth of knowledge and networks across military and nonmilitary organisations and throughout the NHS, Councils, and Social Services

We are known for our compassion, professionalism and seeing support through.

At the end of this financial year Paul Gaffney, who had been our Chief Executive for over 7 years, took the decision to step down at the end of March 2024. Paul has provided excellent leadership and inspiration, and we are all grateful for his dedication, input and direction. Paul has driven many achievements over the years, tackling challenges with intelligence, drive, and determination, taking DMWS from a single focus charity to a much more effective and dynamic organisation.

I am very proud to take on the Chief Executive role having been promoted from the Director of Operations post which I held for 7 years. I have played a pivotal role in the planning, development, and delivery of many critical changes that have transformed the organisation with the support and drive of the wider team. I will continue with great drive, tenacity, and passion to lead DMWS, an organisation I truly believe in. We now look forward as a team to building the continued success of our exceptional organisation. We will continue to be there for those who have served, we will deliver positive life changing outcomes as best expressed by one of our beneficiaries:

"Without the help and support from the DMWS Welfare Officer, I would not be here now. Thank you from the bottom of my heart." Veteran.

We look back at our achievements of 2023 - 24 with great pride and privilege, and we look forward to 2024-2025 with aspiration and continued dedication.

Thank you for your continued support.



Abby Dryden Chief Executive, DMWS

Trustees' Report

The trustees (who are also the directors of the company) present their report (which is combined with the directors' report for purposes of company law).

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102).

Background and Constitution

DMWS has a proud and long history supporting those on the frontline. DMWS was formed from The Service Hospitals Welfare Department (SHWD) in 2001 and it has been providing a Hospital Welfare Service under contract to the Ministry of Defence (MoD) since this date. The SHWD was originally a joint creation of the Venerable Order of St John of Jerusalem and the British Red Cross Society. Initially, during World War I, the Joint Committee drawn from both charities was tasked to provide personnel to assist the medical officers in military hospitals worldwide, including on deployment in field units. At the outset of World War II, they were asked to raise an organisation, chaired by Edwina, the first Countess Mountbatten, wife of Lord Louis Mountbatten, this time to provide welfare support in Service Hospitals and medical facilities all over the world. The SHWD came into being in 1943 and adapted their role to complement and underpin the clinical work of their medical colleagues. Wherever the Military Medical Services were, so welfare officers would be found, working within both established and field medical units. This included deployments into Aden, Palestine, Egypt, Malaya, Iraq and Afghanistan to name but a few.

With over 8 decades of providing professional welfare support for frontline services, we give thanks to our fantastic supporters and partners who play a tremendous part in making this possible.

We are dedicated to continuing our mission to help service personnel, veterans, reservists, police and NHS colleagues on the frontline and their family and carers during their most critical time of need. We have evolved with the emerging environment to respond to an expanding range of beneficiaries and their issues and needs, some of which are becoming increasingly complex. We are a professional, dedicated service and our immensely proud of our achievements and our teams who are our greatest assets.



STRUCTURE AND GOVERNANCE

DMWS is directed by the Board, which is comprised of Trustees, the Chief Executive Officer ("CEO") and the organisation's Secretary. The CEO, Welfare Officers and other members of staff are salaried positions. The CEO, Welfare Officers and other members of staff are appropriately qualified or undertake relevant professional developmental training to ensure that they meet the DMWS Code of Practice. The processes and policies and all activities are monitored through the continuing quality assurance programme that is audited internally and externally as part of our continued commitment to ISO 9001. Additionally, DMWS maintain high standards of information governance and cyber security through the application of robust policies and procedures and staff training. Cyber governance is externally accredited and verified by the award of Cyber Essentials Plus certification, the leading national standard for cyber security.

The trustees, who meet as a Board at least every three months, set the strategy and policy for the service. The strategy is reviewed regularly and a Strategic Plan out to 2026 has been developed, which aims for DMWS to be the service provider of choice in the welfare arena, and to raise the standard of welfare delivery across all sectors. The Chairman, on behalf of the Board, monitors implementation of that policy by regular contact with the CEO.

DMWS is registered with the Charity Commission for England and Wales (1087210) and the Office of the Scottish Charity Regulator (045460).

Trustees

The number of trustees shall be not less than two and is not subject to a maximum. Under the Articles of Association of the Company the Priory of England and the Islands of the Order of the Hospital of St John of Jerusalem ("the Priory") and the British Red Cross Society ("the Society") the Board of Trustees of DMWS shall include up to two trustees proposed by the Priory and up to two trustees proposed by the Society. An annual skills audit is conducted by Mike Griffiths who identifies the skills required in trustees and recruitment against that need is conducted based on the strategic requirement for expertise to be reflected appropriately among Board Members. Trustees may serve for terms of three, six or nine years.

Trustees' Remuneration and Expenses

None of the trustees has received any remuneration or similar benefits from DMWS. The charity purchased professional indemnity insurance on behalf of the trustees in the year. The premium on this insurance was £4,200 (2022/23 £4,200).

Trustees' Induction and Training

On appointment, trustees are provided with a comprehensive induction package which ensures they understand their legal and fiduciary responsibilities and trustee briefings are delivered on appointment and throughout the year including visits to DMWS staff in the field. The Trustees deploy a wide range of skills and experience essential to good governance. A register of Trustees' skills is held centrally and reviewed on an annual basis.

This year, trustees have held two 'away days' to do deep dive sessions on key aspects relating to the future development of the organisation.

Employees

DMWS is an equal opportunities employer and applies objective criteria to assess merit. Recruitment and selection for promotion are based on merit and aptitude for post. Briefing papers, policies and operating procedures are reviewed annually and are the principal mechanism for communicating changes in law, policy and process to the staff, and are made readily available to all staff members.

There is a comprehensive training system which has been implemented to ensure all employees are appropriately trained for their role, technically and in terms of leadership and management. This starts with induction, which is compulsory for all staff, including trustees, and is followed up by role-specific professional development and a package of personal development. Training for Welfare Officers includes attendance at the Diploma for Welfare Professionals, a course developed by DMWS to ensure the professionalism of Welfare is standardised, and that DMWS are leading the way in this field.

All probationary staff are monitored and reviewed closely throughout probation by their line managers. All Welfare Officers have access to personal clinical supervision which is provided by DMWS as part of our duty of care in order to support them as part of their development and additional provision is made available in particularly challenging instances.



Figure 1 DMWS Northern Ireland Team Members

DMWS strives to have a culture of inclusivity, mutual respect and of valuing individuals and their differences. We recognise and value the benefits of employing individuals from varied backgrounds and are committed to cultivating a creative and inclusive workplace. DMWS as an employer and service provider takes all reasonable measures to ensure its practices are free from discrimination, are inclusive, and accessible to all. DMWS upholds the rights of service users, employees, workers and volunteers to be treated fairly and without discrimination on any grounds.

Salaries for all staff are reviewed within the annual budget and any increases are subject to Board approval from recommendations made via the Remuneration Committee. This applies to the salaries of the Senior Management Team, which are also reviewed annually by the Remuneration Committee and are set in line with salaries of similar roles within the charity sector. The total remuneration (including pension contributions and employer's National Insurance contributions) paid in respect of key management personnel for the year was £212,531 (2022/23: £207,560).

OBJECTIVES AND ACTIVITIES

Principal Objects

The principal objects of DMWS are:

- The provision of hospital welfare services for members of HM Forces, their dependants, and others engaged by or acting in support of the Armed Forces. Support Veterans and their families when they need support within a medical context.
- Supporting serving personnel and reservists, veterans, the Merchant Navy, and frontline groups such as the police and the NHS staff including their dependent relatives.
- The carrying on of such other activities as are exclusively charitable and as the Trustees shall think fit including work within defence rehabilitation and recovery.

DMWS retains the humanitarian ethos of our forebears in St John and Red Cross and 100% of our activity is in direct support of delivering public benefit to those who serve and those who have served in the past. This applies to the future strategic direction of the organisation in our intent to become the national provider of choice for welfare support in the clinical care pathway.

DMWS's highly trained Welfare Officers spend the time that most healthcare professionals don't have building positive relationship rooted in trust with the beneficiary. Our qualified teams take time to listen, identify, support, and address the social, environmental, and economic issues, known as wider determinants of health, which cause poor mental and physical health, delays to being discharge, an increased likelihood of readmission, and impede recovery.

We tackle the clinical and non-clinical determinants of health to ensure both short- and long- term sustainable solutions. This includes but is not limited to:

- General health and wellbeing
- Mental health issues
- Stress and anxiety
- Housing issues and homelessness
- Substance misuse and addiction
- Social isolation and loneliness
- Cost of Living and financial worries
- Family and relationship issues
- Unemployment
- Thoughts of taking one's life
- Bereavement

We are here to help people during their most critical time of need. We are passionately committed, in heart and mind, to the people we support and deliver our service to.



Figure 3 DMWS Welfare Officers at Training

Our Footprint, Diversification and Growth

DMWS professional teams provide a variety of hospital-based projects with reach into the community and back home. Our services ranging from routine day-to-day assessments through to highly complex practical and emotional support. Our support for the Veterans community now accounts for 50% of our case work. We are also dedicated to supporting serving and reservist members of the Armed Forces Community and our support also extends to family members and cares of veterans, serving and reservist Armed Forces Community members.

DMWS deliver Armed Forces focused physical and mental wellbeing services in over 46 NHS hospitals in England, Scotland and Wales. We also have a clinical, physical, and mental support service for veterans in Northern Ireland.

Our service is supported and has additional reach through our National Response Phone Service to support those who are not close to one of our physical locations.

We are also the dedicated Ministry of Defence Hospital Welfare Service provider in Northern Ireland, Cyprus and RCDM Birmingham.

We are proud to be expanding our clinical provision for those in high trauma roles; this includes Psychological Support Services to Northamptonshire Police, counselling and wellbeing support for NHS Colleagues and Forensic Scene Examiners.

Grants and Fundraising:

Donations continue to be critical to sustaining and growing our support and we also secure contracted work to support those in need and enhance the sustainability of our delivery model to ensure the continuation of service delivery to stakeholders, and service users. Our teams continue to make a significant contribution to the support and progress of the organisation, successfully securing pivotal funding for both specific project funding and important core funding grants. The fundraising climate continues to be very challenging, and we are increasing our activities to support sustaining and increasing our reach. This has maintained vital welfare support for our beneficiaries and driven strategic growth in terms of geographical reach and development of further expertise.

DMWS does not engage in public fundraising and does not use professional fundraisers or commercial participators. DMWS nevertheless observes and complies with the relevant fundraising regulations codes. During the year, there was no non-compliance of these regulations and codes and DMWS received no complaints relating to its fundraising practice.

We are extremely grateful for funding received from the following organisations:

Adferiad
Alabaré
Army Benevolent Fund
Army Central Fund
Armed Forces Covenant Fund Trust
Blesma, The Limbless Veterans Charity
BNA Charitable Incorporated Organisation
Bridge for Heroes
Company X Consulting Ltd
E F Bulmer Trust
Greater Glasgow and Clyde Healthcare Charity
Milton Keynes Community Foundation
Queen Mary's Roehampton Trust
Royal Air Force Benevolent Fund
The Eveson Trust
The Hodge Foundation
The Nancie Massey Charitable Trust
The National Lottery Community Fund
The Orders of St. John Care Trust
The Poppy Factory
The Royal Navy and Royal Marines Charity
The Scottish Veteran's Wellbeing Alliance
The Valentine Charitable Trust
Unforgotten Forces
Veterans Housing Scotland
Veterans' Foundation

We are also proud and grateful for the services we can provide through working with our partners

Buckinghamshire Healthcare NHS Trust
Camden and Islington NHS Foundation Trust - Op COMMUNITY
Great Western Hospitals NHS Foundation Trust
Imperial College Healthcare NHS Trust - Op RESTORE
Leeds Teaching Hospitals NHS Trust
Ministry of Defence
NHS Devon ICB
NHS England
NHS Fife Health & Social Care Partnership
NHS Norfolk and Waveney ICB
NHS Staffordshire and Stoke-on-Trent ICB
Northampton General Hospital NHS Trust
Northamptonshire Police
Office for Veterans' Affairs
Royal United Hospitals Bath NHS Foundation Trust
Salisbury NHS Foundation Trust
Scottish Government
Scottish Police Authority
Somerset NHS Foundation Trust
The Rotherham NHS Foundation Trust
Torbay and South Devon NHS Foundation Trust
Worcestershire Acute Hospitals NHS Trust

Public Benefit

The trustees confirm that DMWS is compliant with the rules for public benefit. The ultimate beneficiaries are the members of Armed Forces Community, Veterans, the Police, their dependants, and others engaged by or acting in support of the Armed Forces. Armed Forces Covenant Funding, several project grants and broadened funding have allowed DMWS to diversify into other arenas such as the Police and NHS workers, developing a training capability and partnership working with charities, the NHS and local authorities and has extended the support it provides to its beneficiaries in line with the organisation's intent to serve a broader population.

In the financial year we have supported 5,533 direct beneficiaries and an additional 4,020 family members/carers of beneficiaries but who also needed support and 4,095 NHS staff involved in care for our beneficiaries, giving a total of 13,668 beneficiaries. This is further growth in people helped by the organisation (+6%) as we have taken on more contracted projects and expanded into new geographical locations.



Figure 2 DMWS Welfare Officer and Veteran reunite after a successful recovery

ACHIEVEMENTS AND PERFORMANCE

DMWS continues to provide outstanding service delivery to all our stakeholders, beneficiaries and service users, and recognition for employees has been outstanding throughout 2023/24, with the following nominations and awards received:

- Defence Employers Recognition Award - Gold
- Cobseo - The Confederation of Service Charities Executive Member
- Veterans Mental Health Support Accreditation
- ISO 9001
- Cyber Essential Plus
- Fighting with Pride – Pride in Veterans Standards
- Course of the Year Award – Advantage - 2023
- Finalist for Nottingham ICS Health and Care Awards 2023
- Nominated for MIDAS Award – Northampton General Hospital
- Finalist of Celebrating Forces Families Awards 2023

Those we support

DMWS are dedicated to supporting those who are serving or have served on the frontline in the Armed Forces Community, Police and NHS. The issues and concerns are varied but always approached and supported with compassion, professionalism and dedication to ensure physical and mental wellbeing and welfare are improved as far as possible. Below is a selection of fantastic feedback from those we have had the privilege to support and work with.

Mother of Royal Marines Veteran: "I am very grateful for the support I have had from this service; I don't know how I would have managed to support my son, who served as a Marine in Afghanistan, without DMWS. If it wasn't for our Welfare Officer supporting me every step of the way I know we could not have managed..."

Army Veteran: "Without your help and support I would not have gotten through my personal problem."

Police: "An experienced, knowledgeable and reassuring response. My counsellor had direct experience of the troubling situation I was in and was extremely helpful. A very valuable resource for officers in difficult circumstances."

Serving RAF: "I arrived as an emergency admittance to the hospital. Very quickly Stacey was by my bedside. She immediately relieved my anxiety levels and improved my mental health. Her expertise in providing support, gaining information from hospital staff was exceptional. I would have been very worried and anxious without her outstanding support."

Our 80th Anniversary

There was fantastic support from our staff, supporters and partners to celebrate our 80th Anniversary including a fantastic event at the Scottish Parliament, a Plymouth Charity Ball and an Ultra Marathon Challenge



Figure 3 Plymouth Charity Ball



Figure 4 DMWS Challenge Event



Figure 5 DMWS Scottish Parliament Event

FINANCIAL REVIEW

Financial report for the year

Total income resources for the year ended 31 March 2024 amounted to £3,388,017 (2022/23 £2,811,546), an increase on last year and an excellent achievement in today's financial climate. This is due to an increase in donations, grants and welfare services. The cost of DMWS's on-going activities during the period amounted to £3,121,304 (2022/23 £2,755,437) giving a surplus of £266,713 (2022/23 £56,109).

The deferred income for 2023/24 is £523,291 (2022/23 £555,259). The balance sheet shows an increase in total funds to £681,759 (2022/23 £415,046).

RESERVES POLICY

The trustees approved a policy on financial reserves in February 2018 and agreed that at the beginning of each financial year a full review of the company's commitments and costs should form the basis of the financial reserves policy. The trustees have examined the requirement for free reserves; unrestricted funds which are not represented by tangible fixed assets, and which are not designated for specific purposes or otherwise committed. Direct project costs are independent of core costs and are covered by their respective restricted funds. The trustees have re-affirmed that, having regard to the nature of the activities of DMWS, the level of free reserves cover three months' ordinary recurrent expenditure (approximately £275,000). On 31 March 2024, the free reserves amounted to £676,405 (2022/23 £355,223). This is an increase on the previous year's reserves and is in line with DMWS planned increase in working capital to invest in further development and growth to fulfil its plans for future periods.

INVESTMENT POLICY

The trustees re-affirmed their policy on the management of investments in February 2023. The trustees have determined that the management of the charity's investments should be undertaken through the Common Investment Funds for Charities (COIF). This decision will be regularly reviewed by the trustees, as part of the Audit and Finance Committee. During the year, the charity did not hold any investments.

PLANS FOR FUTURE PERIODS

The successful implementation of the strategic plan to increase income sources and to diversify the cohorts supported by our service has provided stability through challenging times. In the past DMWS was primarily dependent upon delivery of the hospital welfare service which has now been broadened to include more support within the community and in the support of sector workers such as the police service. The Board is continuing to diversify the organisation's activities to achieve a robust business model that continues to be sustainable. It has agreed the following plans for the coming year:

- Continue to add additional capabilities around clinical support and counselling services.
- Broaden services to provide a wider geographical reach across all parts of the UK.
- Identify further opportunities for new work in delivering support to those that work on frontline services.
- Secure further commissioning of our service within the NHS.
- Increase grant funding to further allow DMWS to become financially independent with a variety of income streams.

In the year 2024/25, the trustees expect the charity to operate within the projected budget agreed at the February 2024 board meeting.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of the St. John and Red Cross Defence Medical Welfare Service for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the Trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each Trustee has taken all the steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Approved by the Board of Trustees

Mike Griffiths

Date: 26th July 2024

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE

Opinion

We have audited the financial statements of The St. John and Red Cross Defence Medical Welfare Service (the 'charitable company') 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 related notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).
In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 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 Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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 responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.
Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.
Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.
We have nothing to report in this regard.

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, which includes the [strategic report and the][5] directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has have 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the [strategic report or the][5] directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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 financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption from the requirement to prepare a strategic report.

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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

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.][7] The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Key audit matters: Our assessment of risks of material misstatement

Key audit matters are those matters that in our professional judgement were of most significance in the audit of the financial statements and include the most significant assessed risks of material misstatement (whether or not due to fraud) identified by us, including those which had the greatest effect on the allocation of resources in the audit, and directing the efforts of the engagement team. There are no key areas identified as the audit is low risk with normal audit procedures adequate in all audit areas. We agreed to report to the board of trustees any corrected or uncorrected identified misstatements.

To identify risks of material misstatement due to fraud we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

- Enquiring of the Chief Executive and the Trustees and inspection of key papers provided to those charged with governance as to high level policies and procedures to prevent and detect fraud.
- Reviewing the minutes of Trustees' meetings.

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards and taking into account possible pressures to meet targets and our overall knowledge of the control environment, we performed procedures to assess the risks of management override of controls. To address the pervasive risk as it related to management override of controls, we reviewed material journal entries and agreed these to supporting documentation where appropriate.

Identifying and responding to risks of material misstatement due to non-compliance with laws and regulations

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the Chief Executive and Trustees. Our assessment of risks involved gaining an understanding of the control environment including the entity's procedures for complying with regulatory requirements.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. The potential effect of these laws and regulations on the financial statements varies considerably:

Ÿ Firstly, the charity is subject to laws and regulations that directly affect the financial statements including financial reporting regulation (including related companies regulation), taxation legislation (payroll taxes) and pension legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures in the audit areas relevant to these items.

Ÿ Secondly, the charity is subject to many other laws and regulations where the consequence of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such as effect:

- Health and safety laws.
- Laws relating to working with, and the safeguarding of vulnerable adults.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of management and trustees and inspection of regulatory and legal correspondence, if any. Therefore, if any breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

Limitations to the ability of the audit to detect fraud or breaches of laws and regulation
Owing to the inherent limitation of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as this may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement, and therefore we are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations. A further description of our responsibilities for the audit of the financial statements is located on the FRC's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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 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.
- 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees 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 charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Nicolas Michael FCA (Senior Statutory Auditor)

For and on behalf of
Elliott Bunker Ltd
Chartered accountants & statutory auditor
61 Macrae Road
Ham Green
Bristol
BS20 0DD

26th July 2024

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (including income and expenditure)
FOR YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	*2023 Total funds £*
Income from:					
Donations, grants and legacies	3	**66,061**	**1,869,969**	**1,936,030**	*1,463,201*
Charitable activities:					
Welfare services	4	**1,108,925**	**315,640**	**1,424,565**	*1,342,296*
Interest receivable		**27,422**	**-**	**27,422**	*6,049*
Total income		**1,202,408**	**2,185,609**	**3,388,017**	*2,811,546*
Expenditure:					
Charitable activities:					
Welfare services		**881,226**	**2,240,078**	**3,121,304**	*2,755,437*
Total expenditure	5	**881,226**	**2,240,078**	**3,121,304**	*2,755,437*
Net income/(expenditure)		**321,182**	**(54,469)**	**266,713**	*56,109*
Fund balances brought forward at 1 April		**355,223**	**59,823**	**415,046**	*358,937*
Fund balances carried forward at 31 March	18	**676,405**	**5,354**	**681,759**	*415,046*

Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All activities are classified as continuing. There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

The notes on pages 24 to 34 form part of these financial statements.

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

BALANCE SHEET
AS AT 31 MARCH 2024

	Notes	£	2024 £	£	2023 £
Current assets					
Debtors	14	**379,764**		*276,678*	
Short term deposits, cash at bank and in hand		**994,208**		*835,408*	
		1,373,972		*1,112,086*	
Creditors: amounts falling due within one year	15	**(692,213)**		*(697,040)*	
Net current assets			**681,759**		*415,046*
Total net assets			**681,759**		*415,046*
Funds and reserves					
Income funds					
Restricted funds	17		**5,354**		*59,823*
Unrestricted funds			**676,405**		*355,223*
Total funds			**681,759**		*415,046*

These accounts have been prepared in accordance with the special provisions applicable to small companies subject to the small companies regime.

The notes on pages 24 to 34 form part of these financial statements.

The financial statements were approved by the Board on 26th July 2024 by:

MG Griffiths

Mike Griffiths- Trustee

Company Registration No. 04185635

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

		2024		2023
	£	£	£	£
Net cash provided by operating activities				
Net income/(expenditure)	**266,713**		*56,109*	
Decrease in creditors	**(4,827)**		*(21,609)*	
Increase in debtors	**(103,086)**		*(114,560)*	
Depreciation of fixed assets	**-**		*-*	
Investment income	**(27,422)**		*(6,049)*	
Net cash from operating activities		**131,378**		*(86,109)*
Cash flows from investing activities				
Investment income	**27,422**		*6,049*	
Cash provided by investing activities		**27,422**		*6,049*
Increase/(decrease) in cash		**158,800**		*(80,060)*
Cash and cash equivalents at the beginning of the year		**835,408**		*915,468*
Cash and cash equivalents at the end of the year		**994,208**		*835,408*

Reconciliation of cash flows and net debt	**At 1 April 2023** £	**Cash flows** £	**Non-cash changes** £	**At 31 March 2024** £
Cash at bank and in hand	835,408	158,800	-	994,208

No separate reconciliation of net debt has been prepared as there is no difference between the net cash (debt) of the Charity and the cash and cash equivalents.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1 Statutory Information

The charitable company is a company limited by guarantee, with no share capital, registered in England and Wales as a company and as a charity with the Charity Commission and the Office of the Scottish Charity Regulator.

2 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. There are no material uncertainties about The St John and Red Cross Defence Medical Welfare Service's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The St John and Red Cross Defence Medical Welfare Service meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2.2 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income is deferred only when the charity must fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

2.3 Expenditure and apportionment of costs

Expenditure is included in the Statement of Financial Activities when incurred and includes attributable VAT which cannot be recovered.

Expenditure comprises entirely the costs of undertaking charitable activities as follows:

a. Direct costs of undertaking DMWS' charitable activities.

b. An allocation of central support costs. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charity's activities. The allocation of support costs to charitable activities is based on direct expenditure incurred by each activity.

2.4 Foreign currency

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of transaction. All foreign currency balances have been translated at the balance sheet date. Gains and losses on translation are included in the Statement of Financial Activities.

2.5 Fixed assets

It is the policy of the charity to capitalise items exceeding £5,000 in cost. Expenditure below this level is taken to the Statement of Financial Activities as incurred.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	3 years straight line basis

Intangible fixed assets are stated at cost less amortisation. Amortisation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Software development	3 years straight line basis

2.6 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a maturity of three months or less from the date of acquisition or opening of the deposit or similar accounts.

2.8 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2.9 Fund accounting

The restricted funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to conditions imposed by the donors.

The general fund represents those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

2.10 Pension contributions

DMWS contributes to employees' personal pension plans up to 6% of salary on a matching basis. The pension costs included in the Statement of Financial Activities represent the amount of contributions payable in respect of the accounting period.

2.11 Leased assets

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged on a straight-line basis over the lease term.

2.12 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.13 Critical accounting estimates and judgements

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the charity's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectation of future events that are believed to be reasonable under the circumstances. Although these estimates are based on management's best knowledge of the amount, events or actions, actual result ultimately differ from those estimates.

The items in the financial statements where judgements and estimates have been made include:

- estimating the liability for multi-year project grant commitments, including how much income to defer or accrue and how much income to recognise from the project grant to cover overhead costs:
- estimating the useful economic life of tangible fixed assets; and
- determining the most appropriate basis for allocating support costs.

3. Donations and legacies

	Un-restricted £	Restricted £	Total funds 2024 £	*Un-restricted £*	*Restricted £*	*Total funds 2023 £*
National Framework	-	**447,459**	**447,459**		*374,443*	*374,443*
Office for Veterans Affairs	-	**301,778**	**301,778**	-	*22,796*	*22,796*
Veterans NHS	-	**183,765**	**183,765**	-	*68,213*	*68,213*
VPPP	-	**229,495**	**229,495**	-	*215,653*	*215,653*
Other Grants & Funding	**66,061**	**409,034**	**475,095**	*50,383*	*360,682*	*411,065*
Scotland	-	**298,438**	**298,438**	-	*371,031*	*371,031*
	66,061	**1,869,969**	**1,936,030**	*50,383*	*1,412,818*	*1,463,201*

4. Income from charitable activities

	Un-restricted £	Restricted £	Total funds 2024 £	*Un-restricted £*	*Restricted £*	*Total funds 2023 £*
Welfare services						
Police	**348,781**	-	**348,781**	*227,733*	-	*227,733*
SAAS	**78,357**	-	**78,357**	*74,087*	-	*74,087*
Serving	**502,847**	-	**502,847**	*505,576*	-	*505,576*
Veterans NHS	**175,540**	-	**175,540**	*133,000*	-	*133,000*
VPPP	-	**315,640**	**315,640**	-	*399,900*	*399,900*
Other Grants & Funding	**3,400**	-	**3,400**	*2,000*	-	*2,000*
	1,108,925	**315,640**	**1,424,565**	*942,396*	*399,900*	*1,342,296*

5. Total expenditure

	Staff costs £	**Other costs** £	**Total 2024** £	*Staff costs* £	*Other costs* £	*Total 2023* £
Welfare services						
Activities undertaken directly	**1,637,515**	**583,600**	**2,221,115**	*1,303,330*	*669,849*	*1,973,179*
Support costs (note 6)	**539,592**	**360,597**	**900,189**	*503,307*	*278,951*	*782,258*
	2,177,107	**944,197**	**3,121,304**	*1,806,637*	*948,800*	*2,755,437*

6. Analysis of governance and support costs

	Welfare services £	**Total 2024** £	*Welfare services* £	*Total 2023* £
Staff costs	**539,592**	**539,592**	*503,307*	*503,307*
Office costs	**42,934**	**42,934**	*42,045*	*42,045*
Other administrative costs	**204,555**	**204,555**	*144,425*	*144,425*
Insurance	**19,644**	**19,644**	*14,034*	*14,034*
Travel & subsistence	**29,018**	**29,018**	*9,119*	*9,119*
Governance costs (note 7)	**64,446**	**64,446**	*69,328*	*69,328*
	900,189	**900,189**	*782,258*	*782,258*

Support costs are allocated to charitable activities based on direct expenditure incurred by each activity.

7. Governance costs

	Total 2024 £	*Total 2023* £
Audit fees – current year	**13,000**	*12,720*
Audit fees – prior year under-provision	**-**	*2,400*
Legal and professional fees	**49,788**	*53,351*
Trustees' reimbursed expenses	**1,658**	*857*
	64,446	*69,328*

8. Comparative funds – Statement of Financial Activities for the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £
Income:				
Donations, grants, and legacies	3	**50,383**	**1,412,818**	1,463,201
Interest receivable		**6,049**	**-**	6,049
Charitable activities:	4			
Welfare services		**942,396**	**399,900**	1,342,296
Total income		**998,828**	**1,812,718**	2,811,546
Expenditure:				
Charitable activities:				
Welfare services		**926,702**	**1,828,735**	2,755,437
Total expenditure	5	**926,702**	**1,828,735**	2,755,437
Net income/(expenditure)		**72,126**	**(16,017)**	56,109
Fund balances brought forward at 1 April 2022		**283,097**	**75,840**	358,937
Fund balances carried forward at 31 March 2023	18	**355,223**	**59,823**	415,046

9. Net income/(expenditure)

This is stated after charging:

	2024 £	*2023 £*
Auditor's remuneration - Statutory audit fees	**13,000**	*12,720*
Operating lease payments	**40,067**	*38,314*

10. Staff costs

	2024 £	*2023 £*
Wages and salaries	**1,829,273**	*1,522,217*
Redundancy	**-**	*2,107*
Social security costs	**165,327**	*143,725*
Pension contributions	**182,507**	*138,588*
	2,177,107	*1,806,637*

Pension contributions solely relate to a defined contribution scheme. £18,873 of pension contributions were outstanding at the year-end (2022/23: £15,227).

The number of employees who earned over £60,000 per annum (including taxable benefits but excluding employer pension contributions and employers' national insurance) or more during the year was as follows:

	2024 No.	*2023 No.*
£60,000 - £65,000	**1**	*-*
£80,001 - £90,000	**1**	*1*

The average number of employees during the year, analysed by function, was as follows:

	2024 No.	*2023 No.*
Charitable activities		
- Welfare services	**60**	*51*
- Support	**9**	*8*
	69	*59*

During the year, none of the trustees received any remuneration in respect of their services as trustees for 2023/2024 (2022/2023: None). Out of pocket travel and subsistence expenses amounting to £1874 (2022/23: £857) were reimbursed to 5 trustees during the year ended 31 March 2024 (2022/23: 3).

The key management personnel of the charity comprise the trustees, the Chief Executive Officer and Senior Leadership Team. The total remuneration (including pension contributions and employer's National Insurance contributions) paid in respect of key management personnel for the year was £212,531 (2022/23: £207,560).

11. Taxation

The Company is a Registered Charity (number: 1087210). All activities are undertaken to fulfil the primary objectives of the charity and are therefore exempt under Part 11 of the Corporation Tax Act 2010.

12. Intangible fixed assets

	Computer software £
Cost	
At 1 April 2023	**53,337**
Additions	-
Disposals	-
At 31 March 2024	**53,337**
Depreciation	
At 1 April 2023	**53,337**
Charge for the year	-
Disposals	-
At 31 March 2024	**53,337**
Net book value	
At 31 March 2024	-
At 31 March 2023	-

13. Tangible fixed assets

	Computer equipment £
Cost	
At 1 April 2023	**49,114**
Additions	-
Disposals	-
At 31 March 2024	**49,114**
Depreciation	
At 1 April 2023	**49,114**
Charge for the year	-
Disposals	-
At 31 March 2024	**49,114**
Net book value	
At 31 March 2024	-
At 31 March 2023	-

14. Debtors

	2024	2023
	£	£
Amount due from the Ministry of Defence	**59,330**	*59,078*
Trade debtors	**148,805**	*96,960*
Prepayments and accrued income	**171,629**	*120,640*
	379,764	*276,678*

15. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	**24,014**	*22,358*
Other creditors	**5,007**	*5,007*
Taxation and social security costs	**65,930**	*54,354*
Accruals	**73,971**	*60,062*
Deferred income	**523,291**	*555,259*
	692,213	*697,040*

Deferred income:	2024	2023
	£	£
At 1 April 2023	**555,259**	*498,329*
Released in year	**(2,179,086)**	*(1,616,136)*
Deferred in year	**2,147,118**	*1,673,066*
At 31 March 2024	**523,291**	*555,259*

16. Leasing commitments

At 31 March, DMWS had total commitments under operating leases payable as follows:

	Land and buildings		Other	
	2024	2023	2024	2023
	£	£	£	£
Within one year	**38,429**	*38,314*	**3,109**	*2,199*
Within two to five years	**72,000**	*108,000*	**5,054**	*5,054*
	110,429	*146,314*	**8,163**	*7,253*

17. Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	**At 31 March 2024 £**
National Framework	34,899	447,459	(482,358)	**-**
Office for Veterans Affairs	*2,917*	301,778	304,695	**-**
Veterans NHS	1,106	183,765	(184,871)	**-**
VPPP	11,196	545,135	(553,205)	**3,126**
Other Grants & Funding	3,687	409,034	410,493	**2,228**
Scotland	6,018	298,438	304,456	**-**
	59,823	2,185,609	2,240,078	**5,354**

18. Analysis of net assets between funds

	Unrestricted funds £	**Restricted funds £**	**Total £**
Fund balances at 31 March 2024 are represented by:			
Current assets	**1,368,618**	**5,354**	**1,373,972**
Creditors: Amounts falling due within one year	**(692,213)**	**-**	**(692,213)**
Total 2024	**676,405**	**5,354**	**681,759**

	Unrestricted funds £	*Restricted funds £*	*Total £*
Fund balances at 31 March 2023 are represented by:			
Current assets	*1,052,263*	*59,823*	*1,112,086*
Creditors: Amounts falling due within one year	*(697,040)*	*-*	*(697,040)*
Total 2023	*355,223*	*59,823*	*415,046*

19. Connected charities

DMWS was established by the trustees of the Joint Committee of the Order of the Hospital of St. John of Jerusalem and the British Red Cross Society (the "Joint Committee") to take over its Service Hospitals Welfare Department. The Joint Committee is a charity, registered on the Central Register of Charities under number 225753.

The membership rights in DMWS were originally held by the Chairman and Vice-Chairman of the Joint Committee, and the Joint Committee had the power of appointing Trustees. The Joint Committee transferred the assets and the undertaking of its Service Hospitals Welfare Department to DMWS at the close of business on 31 March 2001. In view of the decision of the trustees to wind up the Joint Committee, the trustees considered the implications of this for the constitution of DMWS. Accordingly, on 5 December 2005 an amended Memorandum and new Articles of Association were passed by Special Resolution of the trustees. The revised Memorandum and Articles of Association came into effect on 1 January 2006 and these, together with an associated Tripartite Memorandum of Agreement, resulted in transfer of the membership rights in DMWS to the Prior of the Priory of England and the Islands of the Order of the Hospital of St John of Jerusalem (the Prior) and the Chairman of the British Red Cross Society (the Chairman). From that same date the appointment of Trustees of DMWS became a matter for the Board, which is informed by the recommendations of its Nominations Committee.

Further revisions were made to the Memorandum and Articles of Association, with effect from 25 November 2014, whereby the Prior and the Chairman were designated Founder Members. The new Articles stipulate that the objects of DMWS cannot be amended except with the prior written consent of the Founder Members. The new Articles further stipulate that on dissolution of DMWS, its assets shall be distributed equally between the Priory of England and the Islands of the Order of the Hospital of St John of Jerusalem and the British Red Cross Society. This provision likewise cannot be amended except with written consent of the Founder Members. The Articles have been further amended in July 2018, amendments were made to Article 5.4, regarding the term served by trustees, deletion of Article 5.5 regarding retirement of trustees as it conflicts with the amendment to 5.4 and amending Article 6.5 regarding the selection of the Chair and Deputy Chair.

20. Related party transactions

During the year the charity received an unrestricted donation from the Queen Mary's Roehampton Trust totalling £30,000 (2022/23 £25,000) of which James Macnamara is a trustee and an unrestricted donation of £2,170 (2022/23 £3,110) from The Orders of St John Care Trust of which James Macnamara is also a trustee.

THE ST. JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE

England & Wales - Charity number 1087210

Accounts

Company Limited by Guarantee Registration Number: 04185635 (England and Wales)

Charity Commission Registration Number: 1087210

OSCR Registration Number: SC045460

The St. John and Red Cross Defence Medical Welfare Service

(LIMITED BY GUARANTEE)

Annual Report and Financial Statements

For the Year Ended 31 March 2023

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE
(LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATION

Patron	HRH The Duchess of Edinburgh
Trustees	Mrs M Burton (Chairman) - appointed November 2017 Brigadier (Rtd) D Keenan OBE (Deputy Chairman) - appointed August 2012 - resigned February 2023 Brigadier (Rtd) M T Griffiths CBE QPM - appointed November 2015 Mr A Buckham - appointed September 2013 Mr P Taylor - appointed October 2017 Mr J Macnamara - appointed October 2017 Mrs J Lynch - appointed September 2020 Colonel C Waterworth MBE - appointed May 2022
Chief Executive Officer	Paul Gaffney
Other Key Management Personnel	Abby Dryden – Operations Director Dermot Stephens – Head of Finance – appointed July 2022 Jo Wyatt – Head of Finance – resigned June 2022
Principal and Registered Office	The Old Stables Redenham Park Redenham Near Andover Hampshire SP11 9AQ 01264 774000 www.dmws.org.uk
Company registration number	04185635
Charity registration number	1087210
OSCR registration number	SC045460
Auditors	Buzzacott LLP 130 Wood Street London EC2V 6DL
Main bankers	National Westminster Bank plc 48 Blue Boar Row Salisbury Wiltshire SP1 1DF

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The trustees (who are also the directors of the company) present their report (which is combined with the directors' report for purposes of company law).

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Background and Constitution

History - DMWS was formed from The Service Hospitals Welfare Department (SHWD) in 2001 and it has been providing a Hospital Welfare Service under contract to the Ministry of Defence (MoD). The SHWD was originally a joint creation of the Venerable Order of St John of Jerusalem and the British Red Cross Society. Initially, during World War I, the Joint Committee drawn from both charities was tasked to provide personnel to assist the medical officers in military hospitals worldwide, including on deployment in field units. At the outset of World War II, they were asked to raise an organisation, chaired by Edwina, the first Countess Mountbatten, wife of Lord Louis Mountbatten, this time to provide welfare support in Service Hospitals and medical facilities all over the world. The SHWD came into being in 1943 and adapted their role to complement and underpin the clinical work of their medical colleagues. Wherever the Military Medical Services were, so welfare officers would be found, working within both established and field medical units. This included deployment into Aden, Palestine, Egypt, Malaya, Iraq and Afghanistan to name but a few. Now in our 80th year, and with thanks to our generous supporters, we continue our mission to help service personnel, veterans, and others on the frontline during their most critical time of need. What is more, we have been able to diversify and adapt our service to meet the needs of a changing cohort of beneficiaries and believe that our service is as relevant today as it was 80 years ago.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023



DMWS is directed by the Board, which is comprised of Trustees, the Chief Executive Officer ("CEO") and the organisations Secretary. The CEO, Welfare Officers and other members of staff are salaried positions. The CEO, Welfare Officers and other members of staff are appropriately qualified or undertake relevant professional developmental training to ensure that they meet the DMWS Code of Practice. The processes and policies and all activities are monitored through the continuing quality assurance programme that is audited internally and externally as part of our continued commitment to ISO 9001. Additionally, DMWS maintain high standards of information governance and cyber security through the application of robust policies and procedures and staff training. Cyber governance is externally accredited and verified by the award of Cyber Essentials Plus certification, the leading national standard for cyber security.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who meet as a Board at least every three months, set the strategy and policy for the service. The strategy is reviewed regularly and a Strategic Plan out to 2026 has been developed, which aims for DMWS to be the service provider of choice in the welfare arena, and to raise the standard of welfare delivery across all sectors. The Chairman, on behalf of the Board, monitors implementation of that policy by regular contact with the CEO.

DMWS is registered with the Charity Commission for England and Wales (1087210) and the Office of the Scottish Charity Regulator (045460).

Trustees

The number of trustees shall be not less than two and is not subject to a maximum. Under the Articles of Association of the Company the Priory of England and the Islands of the Order of the Hospital of St John of Jerusalem ("the Priory") and the British Red Cross Society ("the Society") the Board of Trustees of DMWS shall include up to two trustees proposed by the Priory and up to two trustees proposed by the Society. An annual skills audit is conducted by Mike Griffiths who identifies the skills required in trustees and recruitment against that need is conducted based on the strategic requirement for expertise to be reflected appropriately among Board Members. Trustees may serve for terms of three, six or nine years.

The following Trustees were in office on 31 March 2023 and served throughout the year:



Maryanne Burton



Mike Griffiths CBE QPM



Andrew Buckham



James Macnamara



Jocelyn Lynch



Paul Taylor



Clare Waterworth MBE

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Trustees' Remuneration and Expenses

None of the trustees has received any remuneration or similar benefits from DMWS. Out of pocket travel and subsistence expenses of £857 (2021/22: £1,197) were reimbursed to 3 trustees (2021/22: 4). The charity purchased professional indemnity insurance on the behalf of the trustees in the year. The premium on this insurance was £4,200 (2021/22 £4,938).

Trustees' Induction and Training

On appointment, trustees are provided with a comprehensive induction package which ensures they understand their legal and fiduciary responsibilities and trustee briefings are delivered on appointment and throughout the year including visits to DMWS staff in the field. This year, trustees have held two 'away days' to do deep dive sessions on key aspects relating to the future development of the organisation.

Employees

DMWS is an equal opportunities employer and applies objective criteria to assess merit. Recruitment and selection for promotion are based on merit and aptitude for post. Briefing papers, policies and operating procedures are reviewed annually and are the principal mechanism for communicating changes in law, policy and process to the staff, and are made readily available to all staff members.

There is a comprehensive training system which has been implemented to ensure all employees are appropriately trained for their role, technically and in terms of leadership and management. This starts with induction, which is compulsory for all staff, including trustees, and is followed up by role-specific professional development and a package of personal development. Training for Welfare Officers includes attendance at the Diploma for Welfare Professionals, a course developed by DMWS to ensure the professionalism of Welfare is standardised, and that DMWS are leading the way in this field.



All probationary staff are monitored and reviewed closely throughout probation by their line managers. All Welfare Officers have access to personal clinical supervision which is provided by DMWS as part of our duty of care in order to support them as part of their development and additional provision is made available in particularly challenging instances.

DMWS strives to have a culture of inclusivity, mutual respect and of valuing individuals and their differences. We recognise and value the benefits of employing individuals from varied backgrounds and are committed to cultivating a creative and inclusive workplace. DMWS as an employer and service provider takes all reasonable measures to ensure its practices are free from discrimination, are inclusive, and accessible to all. DMWS upholds the rights of service users, employees, workers and volunteers to be treated fairly and without discrimination on any grounds.

Salaries for all staff are reviewed within the annual budget and any increases are subject to Board approval from recommendations made via the Remuneration Committee. This applies to the salaries of the Senior Management Team, which are also reviewed annually by the Remuneration Committee and are set in line with salaries of similar roles in the charity sector. The total employee benefits for the Senior Leadership Team for the year 2022/23 were £187,259 (2021/22: £175,884).

OBJECTIVES AND ACTIVITIES

Principal Objects

The principal objects of DMWS are:

- The provision of hospital welfare services for members of HM Forces, their dependants, and others engaged by or acting in support of the Armed Forces. Support Veterans and their families when they need support within a medical context.
- Supporting serving personnel and reservists, veterans, the Merchant Navy, and frontline groups such as the police and the NHS staff including their dependent relatives.
- The carrying on of such other activities as are exclusively charitable and as the Trustees shall think fit including work within defence rehabilitation and recovery.

DMWS retains the humanitarian ethos of our forebears in St John and Red Cross and 100% of our activity is in direct support of delivering public benefit to those who serve and those who have served in the past. This applies to the future strategic direction of the organisation in our intent to become the national provider of choice for welfare support in the clinical care pathway.

Aims and Objectives

Diversification and Growth: DMWS welfare officers and clinical staff provide a variety of hospital welfare services ranging from routine day-to-day assessments through to highly complex practical and emotional support. Our support for the Veterans community now accounts for 50% of our case work. These services are currently provided in hospitals, or within the medical pathway, such as personnel recovery centres, in the United Kingdom and Cyprus. New work has followed on from the Board's decision to diversify into broader areas within the Defence environment and beyond to the NHS and Emergency Services as part of the strategic plan for growth. Work is ongoing in securing sustainable funding for projects in areas where funding has already been provided, to ensure the continuation of service delivery to stakeholders, and service users.





TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Grants and Fundraising: DMWS has continued to make significant progress with their grants programme which has generated pivotal funding for both specific project funding and important core funding grants. This has maintained vital welfare support for those who serve and their family members and carers as well as driven expansion both in terms of geographical reach and development of further expertise.

DMWS does not engage in public fundraising and does not use professional fundraisers or commercial participators. DMWS nevertheless observes and complies with the relevant fundraising regulations codes. During the year, there was no non-compliance of these regulations and codes and DMWS received no complaints relating to its fundraising practice.

We are extremely grateful for funding received from the following organisations:

Armed Forces Covenant Fund Trust
Arborfield Old Boys Association
ABF The Soldiers' Charity
Age Scotland
Alan Boswell Group Charitable Trust
Army Central Fund
Baron Davenport's Charity
Boots Charitable Trust
EF Bulmer Trust
Camden and Islington NHS Foundation Trust
G J W Turner Trust
Great Western Hospitals NHS Foundation Trust
Herefordshire Community Foundation
Hugh Fraser Foundation
Imperial College Healthcare NHS Trust
Merchant Navy Welfare Board
Ministry of Defence
NHS Devon
NHS Dorset
NHS England
NHS Greater Glasgow and Clyde
NHS Lanarkshire
NHS Lothian
NHS Fife
Northampton General Hospital NHS Trust
Police Federation of England and Wales
Queen Mary's Roehampton Trust
RAF Benevolent Fund
Royal Navy and Royal Marines Charity
Robertson Trust
Royal United Hospitals Bath NHS Foundation Trust
Salisbury NHS Foundation Trust
Scottish Veterans Fund
Somerset NHS Foundation Trust
The Dulverton Trust

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Eveson Trust
The Gosling Foundation
The Michael Marsh Charitable Trust
The National Lottery Community Fund
The Orders of St John Care Trust
The Royal British Legion
The Valentine Charitable Trust
The Veterans Hub Weymouth
Veterans' Health Innovation Fund
Veterans' Foundation

Public Benefit
The trustees confirm that DMWS is compliant with the rules for public benefit. The ultimate beneficiaries are the members of Armed Forces Community, Veterans, the Police, their dependants, and others engaged by or acting in support of the Armed Forces. Armed Forces Covenant Funding, several project grants and broadened funding have allowed DMWS to diversify into other arenas such as the Police and NHS workers, developing a training capability and partnership working with charities, the NHS and local authorities and has extended the support it provides to its beneficiaries in line with the organisation's intent to serve a broader population.

In the financial year we have supported 4,241 service users and an additional 5,783 family members and staff, giving a total of 10,024 beneficiaries. This is further growth in people helped by the organisation (+6%) as we have taken on more contracted projects and expanded into new geographical locations.

ACHIEVEMENTS AND PERFORMANCE

DMWS continues to provide outstanding service delivery to all our stakeholders and service users, and recognition for employees has been outstanding throughout 2022/23, with the following nominations and awards received:

- Employers Recognition Award Gold
- Charity Contribution to COVID-19 Response – Team Hereford
- Finalist of Soldiering On Awards 2022
- Finalist of Celebrating Forces Awards 2023
- Veterans Mental Health Support Accreditation
- Fighting with Pride – Pride in Veterans Standards



TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023







DMWS Welfare Officer Matt Long receiving the 'Outstanding Partner' award as part of the Salisbury NHS Foundation Trust (Salisbury District Hospital) annual staff award.

FINANCIAL REVIEW

Financial report for the year

Total income resources for the year ended 31 March 2023 amounted to £2,811,546 (2021/22 £2,182,998), an increase on last year and an excellent achievement in today's financial climate. This is due to an increase in donations, grants and welfare services. The cost of DMWS's on-going activities during the period amounted to £2,755,437 (2021/22 £2,099,362) giving a surplus of £56,109 (2021/22 £83,636).

The deferred income for 2022/23 is £555,259 (2021/22 £498,329). The balance sheet shows an increase in total funds to £415,046 (2021/22 £358,937).

RESERVES POLICY

The trustees approved a policy on financial reserves in February 2018 and agreed that at the beginning of each financial year a full review of the company's commitments and costs should form the basis of the financial reserves policy. The trustees have examined the requirement for free reserves; unrestricted funds which are not represented by tangible fixed assets, and which are not designated for specific purposes or otherwise committed. Direct project costs are independent of core costs and are covered by their respective restricted funds. The trustees have re-affirmed that, having regard to the nature of the activities of DMWS, the level of free reserves cover three months' ordinary recurrent expenditure (approximately £275,000). On 31 March 2023, the free reserves amounted to £355,223 (2021/22 £283,097). This is an increase on the previous year's reserves and is in accordance with the policy.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

INVESTMENT POLICY

The trustees re-affirmed their policy on the management of investments in February 2023. The trustees have determined that the management of the charity's investments should be undertaken through the Common Investment Funds for Charities (COIF). This decision will be regularly reviewed by the trustees, as part of the Audit and Finance Committee. During the year, the charity did not hold any investments.

PLANS FOR FUTURE PERIODS

The successful implementation of the strategic plan to increase income sources and to diversify the cohorts supported by our service has provided stability through challenging times. In the past DMWS was primarily dependent upon delivery of the hospital welfare service which has now been broadened to include more support within the community and in the support of sector workers such as the police service. The Board is continuing to diversify the organisation's activities to achieve a robust business model that continues to be sustainable. It has agreed the following plans for the coming year:

- Continue to add additional capabilities around clinical support and counselling services.
- Broaden services to provide a wider geographical reach across all parts of the UK.
- Identify further opportunities for new work in delivering support to those that work on frontline services.
- Secure further commissioning of our service within the NHS.
- Increase grant funding to further allow DMWS to become financially independent with a variety of income streams.

In the year 2023/24, the trustees expect the charity to operate within the projected budget agreed at the February 2023 board meeting.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the Trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each Trustee has taken all the steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Approved by the Board of Trustees

Maryanne Burton

Maryanne Burton

Date: 25 July 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees, who are also the directors of The St. John and Red Cross Defence Medical Welfare Service for the purpose of company law, are responsible for preparing the Trustees' Report and the Financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Principles), including Financial Reporting Standard 102 'The Financial Reporting Standard in the UK and Republic of Ireland'.

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities' SORP (FRS102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE

Opinion

We have audited the financial statements of St John and Red Cross Defence Medical Welfare Service (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE

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, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report, which is also the directors' report for the purposes of company law, 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 charitable company 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 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- proper and 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 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 financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

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

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
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.

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:

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and

- we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Charities Act 2011).

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

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

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- assessed whether judgements and assumptions made in determining the accounting estimate for the provision for bad debts were indicative of potential bias.

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

- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

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

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

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

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charity's trustees as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Shachi Blakemore (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Date: 02 August 2023

Buzzacott LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (including income and expenditure)
FOR YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	*2022 Total funds £*
Income from:					
Donations, grants and legacies	**3**	**50,383**	**1,412,818**	**1,463,201**	*1,395,459*
Interest receivable		**6,049**	**-**	**6,049**	*148*
Furlough scheme grant income		**-**	**-**	**-**	*17,343*
Charitable activities:	**4**				
Welfare services		**942,396**	**399,900**	**1,342,296**	*766,532*
Education and training		**-**	**-**	**-**	*3,516*
Total income		**998,828**	**1,812,718**	**2,811,546**	*2,182,998*
Expenditure:					
Charitable activities:					
Welfare services		**926,702**	**1,828,735**	**2,755,437**	*2,039,358*
Education and training		**-**	**-**	**-**	*60,004*
Total expenditure	**5**	**926,702**	**1,828,735**	**2,755,437**	*2,099,362*
Net income/(expenditure)		**72,126**	**(16,017)**	**56,109**	*83,636*
Fund balances brought forward at 1 April		**283,097**	**75,840**	**358,937**	*275,301*
Fund balances carried forward at 31 March	**18**	**355,223**	**59,823**	**415,046**	*358,937*

Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All activities are classified as continuing. There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

The notes on pages 21 to 33 form part of these financial statements.

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

BALANCE SHEET
AS AT 31 MARCH 2023

	Notes	£	2023 £	£	2022 £
Fixed assets					
Intangible assets	12	-		-	
Tangible assets	13	-		-	
		-		-	
Current assets					
Debtors	14	**276,678**		162,118	
Short term deposits, cash at bank and in hand		**835,408**		915,468	
		1,112,086		1,077,586	
Creditors: amounts falling due within one year	15	**(697,040)**		(718,649)	
Net current assets			**415,046**		358,937
Total net assets			**415,046**		358,937
Funds and reserves					
Income funds					
Restricted funds	17		**59,823**		75,840
Unrestricted funds			**355,223**		283,097
Total funds			**415,046**		358,937

The notes on pages 21 to 33 form part of these financial statements.

The financial statements were approved by the Board on 25th July 2023 by:

Maryanne Burton

Maryanne Burton - Trustee

Company Registration No. 04185635

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

		2023		2022
	£	**£**	£	£
Net cash provided by operating activities				
Net income	**56,109**		*83,636*	
(Decrease)/increase in creditors	**(21,609)**		*94,098*	
(Increase) in debtors	**(114,560)**		*(63,867)*	
Depreciation of fixed assets	**-**		*3927*	
Investment income	**(6,049)**		*(148)*	
Net cash from operating activities		**(86,109)**		*117,646*
Cash flows from investing activities				
Investment income	**6,049**		*148*	
Cash provided by investing activities		**6,049**		*148*
(Decrease)/increase in cash		**(80,060)**		*117,794*
Cash and cash equivalents at the beginning of the year		**915,468**		*797,674*
Cash and cash equivalents at the end of the year		**835,408**		*915,468*

Reconciliation of cash flows and net debt	**At 1 April 2022 £**	**Cash flows £**	**Non-cash changes £**	**At 31 March 2023 £**
Cash at bank and in hand	915,468	(80,060)	-	835,408

No separate reconciliation of net debt has been prepared as there is no difference between the net cash (debt) of the Charity and the cash and cash equivalents.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1 Statutory Information

The charitable company is a company limited by guarantee, with no share capital, registered in England and Wales as a company and as a charity with the Charity Commission and the Office of the Scottish Charity Regulator.

2 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. There are no material uncertainties about The St John and Red Cross Defence Medical Welfare Service's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The St John and Red Cross Defence Medical Welfare Service meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2.2 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income is deferred only when the charity must fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

2.3 Expenditure and apportionment of costs

Expenditure is included in the Statement of Financial Activities when incurred and includes attributable VAT which cannot be recovered.

Expenditure comprises entirely the costs of undertaking charitable activities as follows:

a. Direct costs of undertaking DMWS' charitable activities.

b. An allocation of central support costs. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charity's activities. The allocation of support costs to charitable activities is based on direct expenditure incurred by each activity.

2.4 Foreign currency

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of transaction. All foreign currency balances have been translated at the balance sheet date. Gains and losses on translation are included in the Statement of Financial Activities.

2.5 Fixed assets

It is the policy of the charity to capitalise items exceeding £5,000 in cost. Expenditure below this level is taken to the Statement of Financial Activities as incurred.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	3 years straight line basis

Intangible fixed assets are stated at cost less amortisation. Amortisation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Software development	3 years straight line basis

2.6 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a maturity of three months or less from the date of acquisition or opening of the deposit or similar accounts.

2.8 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2.9 Fund accounting

The restricted funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to conditions imposed by the donors.

The general fund represents those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

2.10 Pension contributions

DMWS contributes to employees' personal pension plans up to 6% of salary on a matching basis. The pension costs included in the Statement of Financial Activities represent the amount of contributions payable in respect of the accounting period.

2.11 Leased assets

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged on a straight-line basis over the lease term.

2.12 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.13 Critical accounting estimates and judgements

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the charity's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectation of future events that are believed to be reasonable under the circumstances. Although these estimates are based on management's best knowledge of the amount, events or actions, actual result ultimately differ from those estimates.

The items in the financial statements where judgements and estimates have been made include:

- estimating the liability for multi-year project grant commitments, including how much income to defer or accrue and how much income to recognise from the project grant to cover overhead costs:
- estimating the useful economic life of tangible fixed assets; and
- determining the most appropriate basis for allocating support costs.

3. Donations and legacies

	Un-restricted £	**Restricted £**	**Total funds 2023 £**	*Un-restricted £*	*Restricted £*	*Total funds 2022 £*
National Framework	**-**	**374,443**	**374,443**	*13,000*	*319,907*	*332,907*
Office for Veterans Affairs	**-**	**22,796**	**22,796**	*-*	*-*	*-*
SAAS	**-**	**-**	**-**	*-*	*59,850*	*59,850*
Serving	**-**	**-**	**-**	*-*	*68,832*	*68,832*
Veterans NHS	**-**	**68,213**	**68,213**	*61,000*	*105,007*	*166,007*
VPPP	**-**	**215,653**	**215,653**	*-*	*25,135*	*25,135*
Other Grants & Funding	**50,383**	**360,682**	**411,065**	*31,348*	*627,598*	*658,946*
Scotland	**-**	**371,031**	**371,031**	*-*	*83,782*	*83,782*
	50,383	**1,412,818**	**1,463,201**	*105,348*	*1,290,111*	*1,395,459*

4. Income from charitable activities

	Un-restricted £	**Restricted £**	**Total funds 2023 £**	*Un-restricted £*	*Restricted £*	*Total funds 2022 £*
Welfare services						
Police	**227,733**	**-**	**227,733**	*231,886*	*3,500*	*235,386*
SAAS	**74,087**	**-**	**74,087**	*2,300*	*-*	*2,300*
Serving	**505,576**	**-**	**505,576**	*486,711*	*-*	*486,711*
Veterans NHS	**133,000**	**-**	**133,000**	*-*	*-*	*-*
VPPP	**-**	**399,900**	**399,900**	*-*	*38,402*	*38,402*
Other Grants & Funding	**2,000**	**-**	**2,000**	*-*	*3,733*	*3,733*
	942,396	**399,900**	**1,342,296**	*720,897*	*45,635*	*766,532*
Education and Training						
Training Projects	**-**	**-**	**-**	*6*	*-*	*6*
Welfare Diploma	**-**	**-**	**-**	*(2,250)*	*-*	*(2,250)*
Mental Health First Aid Training	**-**	**-**	**-**	*5,760*	*-*	*5,760*
	-	**-**	**-**	*3,516*	*-*	*3,516*
	942,396	**399,900**	**1,342,296**	*724,413*	*45,635*	*770,048*

A description of the restricted fund providers can be found at the foot of Note 17 – Restricted funds.

5. Total expenditure

	Staff costs £	**Other costs £**	**Total 2023 £**	*Staff costs £*	*Other costs £*	*Total 2022 £*
Welfare services						
Activities undertaken directly	**1,303,330**	**669,849**	**1,973,179**	*1,030,667*	*215,109*	*1,245,776*
Support costs (note 6)	**503,307**	**278,951**	**782,258**	*383,044*	*410,538*	*793,582*
	1,806,637	**948,800**	**2,755,437**	*1,413,711*	*625,647*	*2,039,358*
Education and Training						
Activities undertaken directly	**-**	**-**	**-**	*-*	*25,540*	*25,540*
Support costs (note 6)	**-**	**-**	**-**	*34,464*	*-*	*34,464*
	-	**-**	**-**	*34,464*	*25,540*	*60,004*
	1,806,637	**948,800**	**2,755,437**	*1,448,175*	*651,187*	*2,099,362*

6. Analysis of governance and support costs

	Welfare services £	**Education & training £**	**Total 2023 £**	*Welfare services £*	*Education & training £*	*Total 2022 £*
Staff costs	**503,307**	**-**	**503,307**	*383,044*	*34,464*	*417,508*
Office costs	**42,045**	**-**	**42,045**	*38,050*	*-*	*38,050*
Other administrative costs	**144,425**	**-**	**144,425**	*299,850*	*-*	*299,850*
Insurance	**14,034**	**-**	**14,034**	*14,997*	*-*	*14,997*
Travel & subsistence	**9,119**	**-**	**9,119**	*386*	*-*	*386*
Governance costs (note 7)	**69,328**	**-**	**69,328**	*57,255*	*-*	*57,255*
	782,258	**-**	**782,258**	*793,582*	*34,464*	*828,046*

Support costs are allocated to charitable activities based on direct expenditure incurred by each activity.

7. Governance costs

	Total 2023 £	*Total 2022 £*
Audit fees – current year	**12,720**	*10,500*
Audit fees – prior year under-provision	**2,400**	*-*
Legal and professional fees	**53,351**	*45,559*
Trustees' reimbursed expenses	**857**	*1,197*
	69,328	*57,256*

8. Comparative funds – Statement of Financial Activities for the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £
Income:				
Donations, grants, and legacies	**3**	105,348	1,290,111	1,395,459
Interest receivable		148	-	148
Furlough scheme grant income		17,343	-	17,343
Income from charitable activities	**4**			
. Welfare services		720,897	45,635	766,532
. Education and training		3,516	-	3,516
Total income		847,252	1,335,746	2,182,998
Expenditure:				
Charitable activities:				
. Welfare services		700,042	1,339,316	2,039,358
. Education and training		60,004	-	60,004
Total expenditure	**5**	760,046	1,339,316	2,099,362
Net income/(expenditure)		87,206	(3,570)	83,636
Fund balances brought forward at 1 April 2021		195,891	79,410	275,301
Fund balances carried forward at 31 March 2022	**18**	283,097	75,840	358,937

9. Net income/(expenditure)

This is stated after charging:

	2023 **£**	*2022* *£*
Auditor's remuneration - Statutory audit fees	**15,120**	*10,800*
Operating lease payments	**38,314**	*33,000*

10. Staff costs

	2023	*2022*
	£	*£*
Wages and salaries	**1,522,217**	*1,261,158*
Redundancy	**2,107**	*-*
Social security costs	**143,725**	*117,475*
Pension contributions	**138,588**	*69,542*
	1,806,637	*1,448,175*

Pension contributions solely relate to a defined contribution scheme. £15,227 of pension contributions were outstanding at the year-end (2021/22: £10,918).

The number of employees who earned over £60,000 per annum (including taxable benefits but excluding employer pension contributions and employers' national insurance) or more during the year was as follows:

	2023	*2022*
	No.	*No.*
£80,001 - £90,000	**1**	*1*

Pension costs for the year relating to these employees totalled £10,404 (2021/22: £5,118).

The average number of employees during the year, analysed by function, was as follows:

	2023	*2022*
	No.	*No.*
Charitable activities		
- Welfare services	**51**	*39*
- Support	**8**	*8*
	59	*47*

During the year, none of the trustees received any remuneration in respect of their services as trustees (2021/22: none). Out of pocket travel and subsistence expenses amounting to £857 (2021/22: £1,197) were reimbursed to 3 trustees during the year ended 31 March 2023 (2021/22: 4).

The key management personnel of the charity comprise the trustees, the Chief Executive Officer and Senior Leadership Team. The total employee benefits of the key management personnel of the charity were £187,259 (2021/22: £175,884).

11. Taxation

The Company is a Registered Charity (number: 1087210). All activities are undertaken to fulfil the primary objectives of the charity and are therefore exempt under Part 11 of the Corporation Tax Act 2010.

12. Intangible fixed assets

	Computer software £
Cost	
At 1 April 2022	53,337
Additions	-
Disposals	-
At 31 March 2023	53,337
Depreciation	
At 1 April 2022	53,337
Charge for the year	-
Disposals	-
At 31 March 2023	53,337
Net book value	
At 31 March 2023	**-**
At 31 March 2022	-

13. Tangible fixed assets

	Computer equipment £
Cost	
At 1 April 2022	49,114
Additions	-
Disposals	-
At 31 March 2023	49,114
Depreciation	
At 1 April 2022	49,114
Charge for the year	-
Disposals	-
At 31 March 2023	49,114
Net book value	
At 31 March 2023	**-**
At 31 March 2022	-

14. Debtors

	2023	2022
	£	*£*
Amount due from the Ministry of Defence	**59,078**	*60,718*
Other debtors	**96,960**	*65,495*
Prepayments and accrued income	**120,640**	*35,905*
	276,678	*162,118*

15. Creditors: amounts falling due within one year

	2023	2022
	£	*£*
Trade creditors	**22,358**	*120,767*
Other creditors	**5,007**	-
Taxation and social security costs	**54,354**	*44,633*
Accruals	**60,062**	*54,920*
Deferred income	**555,259**	*498,329*
	697,040	*718,649*

Deferred income:	2023 **£**	2022 *£*
At 1 April	**498,329**	*538,054*
Released in year	**(1,616,136)**	*(907,879)*
Deferred in year	**1,673,066**	*868,154*
At 31 March	**555,259**	*498,329*

16. Leasing commitments

At 31 March, DMWS had total commitments under operating leases payable as follows:

	Land and buildings		Other	
	2023	*2022*	**2023**	*2022*
	£	*£*	**£**	*£*
Within one year	**38,314**	*36,000*	**2,199**	*4,505*
Within two to five years	**109,500**	*144,000*	**5,054**	*6,067*
	147,814	*180,000*	**7,253**	*10,572*

17. Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	**At 31 March 2023 £**
National Framework	38,072	374,443	(377,616)	**34,899**
Office for Veterans Affairs	-	22,796	(19,879)	**2,917**
Serving	2,832	-	(2,832)	**-**
Veterans NHS	400	68,213	(67,507)	**1,106**
VPPP	338	615,553	(604,695)	**11,196**
Other Grants & Funding	24,784	360,682	(381,779)	**3,687**
Scotland	9,414	371,031	(374,427)	**6,018**
	75,840	1,812,718	(1,828,735)	**59,823**

Restricted Fund Providers include:

- Armed Forces Covenant Trust provide funding for multiple projects including VPPP, Sustaining Communities, Strategic Pathways, Positive Pathways, Removing Barriers, Tackling Loneliness, Acute Hospital Trusts and Families in stress.
- ABF The Soldiers' Charity provide a significant donation to DMWS to provide professional welfare support to Army serving, reservists and veterans not only across the South of England, but also expanded support across other locations to begin to form our National Framework of Welfare support.
- Veterans Scotland - Provide funding for a trained Welfare Officer to accompany difficult or complex service users on a trip to hospital, through partnership with Fares4Free.
- Veterans' Foundation - Provide funding to maintain Welfare Services to Veterans across the UK.
- Army Central Fund - To deliver non-clinical welfare and wellbeing support service to the Armed Forces Community across the UK.
- EF Bulmer - Provide crucial funding for provision of hospital welfare for veterans in Herefordshire.
- Age Scotland are the chair of the Unforgotten Forces project supporting veterans across Scotland, DMWS plays a significant part as part of this consortium supporting veterans in hospitals and the community.
- NHS Lanarkshire – In hospital welfare support for veterans.
- NHS Lothian - In hospital welfare support for veterans.
- Police Federation of England and Wales supporting police officers with welfare issues when other support capabilities have not met their needs.
- Robertson Trust provide funding for additional resources in Scotland to support veterans on the medical pathway.
- NHS Fife - In hospital welfare support for veterans.
- RAF Waddington – To support personnel on base with their welfare needs.
- Boots Charitable Trust have awarded DMWS to support costs for emergency response service in Nottinghamshire.
- The Eveson Trust - awarded funding towards the cost of DMWS welfare service for older veterans and older people at the Wye Valley Hospital in Herefordshire.
- The Gosling Foundation provided funding to support costs for Emergency Response Service.
- Corra supply specialist equipment for victims of strokes.
- GJW Turner Trust - Awarded funds to be used towards 'Welfare Grant' programme benefitting those from Birmingham and the West Midlands.
- GWH NHS Foundation Trust Swindon - To fund a hospital based DMWS Welfare Officer in Great Western Hospital NHS Foundation Trust.
- The Michael Marsh Charitable Trust - To provide welfare support to members of the AFC in Birmingham with issues affecting their physical and mental wellbeing.

- National Lottery Community Fund - Awarded DMWS funding to provide medical welfare support to the Armed Forces Community, older people and their families who are receiving healthcare treatment in the Scottish Borders.
- Hugh Fraser Foundation - To support members of the Armed Forces Community across Scotland.
- Alan Boswell Group Charitable Trust provided funds for our national welfare service.
- RAF Benevolent Fund - To deliver medical welfare services for the benefit of the RAF veteran community.
- RNRMC provide funds together with their strategic partner, Greenwich Hospital for Veterans Support to combat loneliness and social isolation, to improve mental health and to enable people to remain independent for as long as possible.
- Baron Davenport's Charity - Awarded funding for DMWS' work with older people in retirement in the City of Birmingham and the West Midlands.
- The Valentine Charitable Trust - To provide life changing welfare support to informal Armed Forces Carers in Dorset.
- NHS Devon - To increase the capacity of support already provided to current MOD and Veterans in the Western Devon area.
- Office for Veterans' Affairs - To provide veterans wellbeing in Lanarkshire in partnership with NHS Lanarkshire through an innovative, combined approach, building on their patient pathways and knowledge of effective assistive technologies.
- Royal United Hospitals Bath NHS Foundation Trust - Provide funding to deliver support to members of the AFC (serving, reservists and veterans) and their families who are receiving healthcare treatment in the University Hospital Bath.
- South Welfare Project OMH, NHS funded local support for Veteran's health.
- VPPP - Veterans people, places and pathways, networking consortium of military charities funded by the AFCT. Including regional involvement with the following lead organisations: Sporting Force, VoS, Poppy Factory, Bridge for Heroes and Adferiad Recovery and acting as the portfolio lead in the Midlands area.

Current Projects & Key Partners:

- MOD Contract (Northern Ireland, RCDM Birmingham and Cyprus).
- Armed Forces Covenant Trust – funding of multiple projects and programs across several locations.
- RBL Recovery Centres (Battleback Centre, Lilleshall and Brydon House, Germany).
- Army Benevolent Fund, Royal Navy Royal Marines charity, RAF Benevolent Fund, Army Central Fund and The Veterans Foundation (Supporting the DMWS National Framework).
- Scottish Government (Unforgotten Forces project in Scotland: Fife, Glasgow and Lanarkshire).
- NHS England across multiple Trusts.
- Police Federation of England and Wales.

18. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2023 are represented by:			
Current assets	**1,052,263**	**59,823**	**1,112,086**
Creditors: Amounts falling due within one year	**(697,040)**	**-**	**(697,040)**
Total 2023	**355,223**	**59,823**	**415,046**

	Unrestricted funds £	*Restricted funds £*	*Total £*
Fund balances at 31 March 2022 are represented by:			
Current assets	*1,001,746*	*75,840*	*1,077,586*
Creditors: Amounts falling due within one year	*(718,649)*	*-*	*(718,649)*
Total 2022	*283,097*	*75,840*	*358,937*

19. Connected charities

DMWS was established by the trustees of the Joint Committee of the Order of the Hospital of St. John of Jerusalem and the British Red Cross Society (the "Joint Committee") to take over its Service Hospitals Welfare Department. The Joint Committee is a charity, registered on the Central Register of Charities under number 225753.

The membership rights in DMWS were originally held by the Chairman and Vice-Chairman of the Joint Committee, and the Joint Committee had the power of appointing Trustees. The Joint Committee transferred the assets and the undertaking of its Service Hospitals Welfare Department to DMWS at the close of business on 31 March 2001. In view of the decision of the trustees to wind up the Joint Committee, the trustees considered the implications of this for the constitution of DMWS. Accordingly, on 5 December 2005 an amended Memorandum and new Articles of Association were passed by Special Resolution of the trustees. The revised Memorandum and Articles of Association came into effect on 1 January 2006 and these, together with an associated Tripartite Memorandum of Agreement, resulted in transfer of the membership rights in DMWS to the Prior of the Priory of England and the Islands of the Order of the Hospital of St John of Jerusalem (the Prior) and the Chairman of the British Red Cross Society (the Chairman). From that same date the appointment of Trustees of DMWS became a matter for the Board, which is informed by the recommendations of its Nominations Committee.

Further revisions were made to the Memorandum and Articles of Association, with effect from 25 November 2014, whereby the Prior and the Chairman were designated Founder Members. The new Articles stipulate that the objects of DMWS cannot be amended except with the prior written consent of the Founder Members. The new Articles further stipulate that on dissolution of DMWS, its assets shall be distributed equally between the Priory of England and the Islands of the Order of the Hospital of St John of Jerusalem and the British Red Cross Society. This provision likewise cannot be amended except with written consent of the Founder Members. The Articles have been further amended in July 2018, amendments were made to Article 5.4, regarding the term served by trustees, deletion of Article 5.5 regarding retirement of trustees as it conflicts with the amendment to 5.4 and amending Article 6.5 regarding the selection of the Chair and Deputy Chair.

20. Related party transactions

During the year the charity received an unrestricted donation from the Queen Mary's Roehampton Trust totalling £25,000 (2021/22 £25,000) of which James Macnamara is a trustee and an unrestricted donation of £3,110 (2021/22 £nil) from The Orders of St John Care Trust of which James Macnamara is also a trustee.

Other trustee related expenses are disclosed within Note 10 – Staff Costs.

THE ST. JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE

England & Wales - Charity number 1087210

Accounts

Company Limited by Guarantee Registration Number: 04185635 (England and Wales)

Charity Commission Registration Number: 1087210

OSCR Registration Number: SC045460

The St. John and Red Cross Defence Medical Welfare Service

(LIMITED BY GUARANTEE)

Annual Report and Financial Statements

For the Year Ended 31 March 2022

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATION

Patron	HRH The Countess of Wessex
Trustees	Mrs M Burton (Chairman) - appointed November 2017 Brigadier (Rtd) D Keenan OBE (Deputy Chairman) - appointed August 2012 Brigadier (Rtd) M Griffiths CBE – appointed November 2015 Mr A Buckham - appointed September 2013 Mr P Taylor - appointed October 2017 Mr J Macnamara - appointed October 2017 Mrs J Lynch - appointed September 2020 Mr G Evans - appointed November 2019 resigned January2022 Ms Clare Waterworth - appointed May 2022
Chief Executive Officer	Paul Gaffney
Other Key Management Personnel	Abby Dryden – Director Operations Jo Wyatt – Head of Finance
Principal and Registered Office	The Old Stables Redenham Park Redenham Near Andover Hampshire SP11 9AQ 01264 774000 www.dmws.org.uk
Company registration number	04185635
Charity registration number	1087210
OSCR registration number	SC045460
Auditors	Buzzacott LLP 130 Wood Street London EC2V 6DL
Main bankers	National Westminster Bank plc 48 Blue Boar Row Salisbury Wiltshire SP1 1DF

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

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THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE
(LIMITED BY GUARANTEE)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

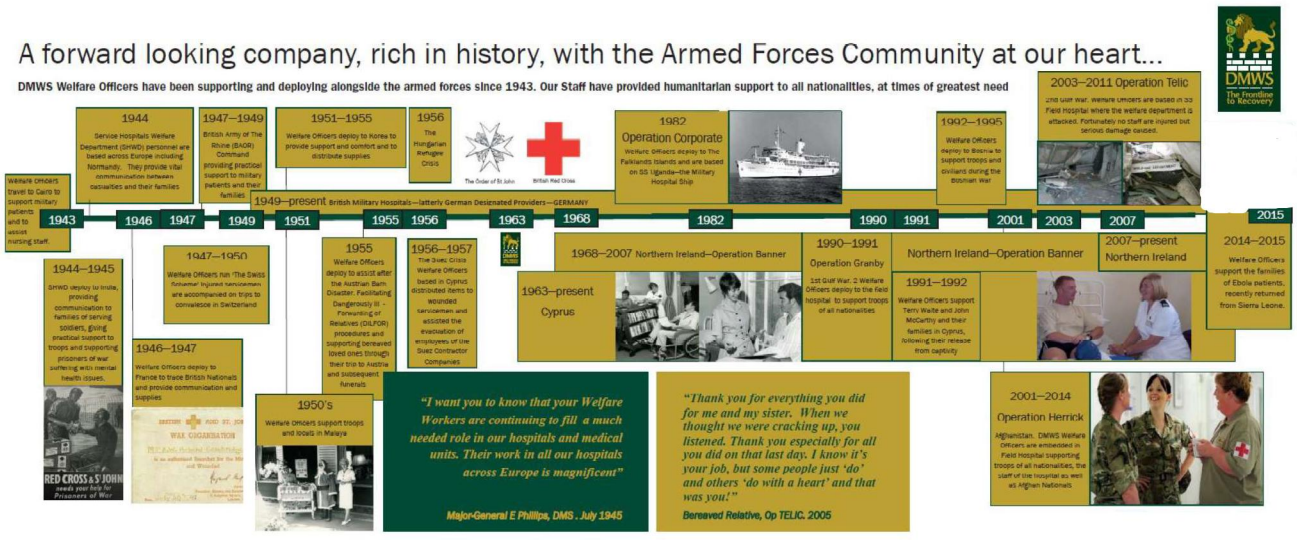
The trustees (who are also the directors of the company) present their report (which is combined with the directors' report for purposes of company law).

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Background and Constitution

History - DMWS was formed from The Service Hospitals Welfare Department (SHWD) in 2001 and it has been providing a Hospital Welfare Service under contract to the Ministry of Defence (MoD). The SHWD was originally a joint creation of the Venerable Order of St John of Jerusalem and the British Red Cross Society. Initially, during World War I, the Joint Committee drawn from both charities was tasked to provide personnel to assist the medical officers in military hospitals worldwide, including on deployment in field units. At the outset of World War II, they were asked to raise an organisation, chaired by Edwina, the first Countess Mountbatten, wife of Lord Louis Mountbatten, this time to provide welfare support in Service Hospitals and medical facilities all over the world. The SHWD came into being in 1943 and adapted their role to complement and underpin the clinical work of their medical colleagues. Wherever the Military Medical Services were, so welfare officers would be found, working within both established and field medical units. This included deployment into Aden, Palestine, Egypt, Malaya, Iraq and Afghanistan to name but a few. Now in our 79th year, and with thanks to our generous supporters, we continue our mission to help service personnel, veterans and others on the frontline during their most critical time of need. What is more we have been able to diversify and adapt our service to meet the needs of a changing cohort of beneficiaries, and believe that our service is as relevant today as it was 79 years ago.



DMWS is directed by the Board, which is comprised of Trustees, the Chief Executive Officer ("CEO") and the organisations Secretary. The CEO, Welfare Officers and other members of staff are salaried positions. The CEO, Welfare Officers and other members of staff are appropriately qualified or undertake relevant professional developmental training to ensure that they meet the DMWS Code of Practice. The processes and policies and all activities are monitored through the continuing quality assurance programme that is audited internally and externally as part of our continued commitment to ISO 9001.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who meet as a Board at least every three months, set the strategy and policy for the service. The strategy is reviewed regularly and a Strategic Plan out to 2025 has been approved, which aims for DMWS to be the service provider of choice in the welfare arena, and to raise the standard of welfare delivery across all sectors. The Chairman, on behalf of the Board, monitors implementation of that policy by regular contact with the CEO.

DMWS is registered with the Charity Commission for England and Wales (1087210) and the Office of the Scottish Charity Regulator (045460).

Trustees

The number of trustees shall be not less than two and is not subject to a maximum. Under the Articles of Association of the Company the Priory of England and the Islands of the Order of the Hospital of St John of Jerusalem ("the Priory") and the British Red Cross Society ("the Society") the Board of Trustees of DMWS shall include up to two trustees proposed by the Priory and up to two trustees proposed by the Society. An annual skills audit is conducted by the Deputy Chairman who identifies the skills required in trustees and recruitment against that need is conducted based on the strategic requirement for expertise to be reflected appropriately among Board Members. Trustees may serve for terms of three, six or nine years.

The following Trustees were in office at 31 March 2022 and served throughout the year:



Maryanne Burton



David Keenan OBE



Andrew Buckham



Mike Griffiths CBE



James Macnamara



Paul Taylor



Jocelyn Lynch

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

Trustees Remuneration and Expenses

None of the trustees has received any remuneration or similar benefits from DMWS. Out of pocket travel and subsistence expenses of £1,197 (2020/21: £22) were reimbursed to 4 trustees (2020/21: 1). The charity purchased professional indemnity insurance on the behalf of the trustees in the year. The premium on this insurance was £4,938 (2020/21 £5,430).

Trustees' Induction and Training

On appointment trustees are provided with a comprehensive induction package which ensures they understand their legal and fiduciary responsibilities and trustee briefings are delivered on appointment and throughout the year including visits to DMWS staff in the field. This year trustees have held two 'away days' to do deep dive sessions on key aspects relating to the future development of the organisation.

Employees

DMWS is an equal opportunities employer and applies objective criteria to assess merit. Recruitment and selection for promotion are based on merit and aptitude for post. Briefing papers, policies and operating procedures are reviewed annually and are the principal mechanism for communicating changes in law, policy and process to the staff, and are made readily available to all staff members.

There is a comprehensive training system which has been implemented to ensure all employees are appropriately trained for their role; technically and in terms of leadership and management. This starts with induction, which is compulsory for all staff, including trustees, and is followed up by role- specific professional development and a package of personal development. Training for Welfare Officers includes attendance at the Level 3 Diploma in Welfare Studies, a course developed by DMWS to ensure the professionalism of Welfare is standardised and that DMWS are leading the way in this field.



All probationary staff are monitored and reviewed closely throughout probation by their line managers. All Welfare Officers have access to personal clinical supervision which is provided by DMWS as part of our duty of care in order to support them as part of their development and additional provision is made available in particularly challenging instances.

Salaries for all staff are reviewed within the annual budget and any increases are subject to Board approval from recommendations made via the remuneration committee. This applies to the salaries of the Senior Management Team, which are also reviewed annually by the Remuneration Committee and are set in line with salaries of similar roles in the charity sector. The total employee benefits for the Senior Leadership Team for the year 2021/22 were £173,050 (2020/21: £169,003).

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Principal objects

The principal objects of DMWS are:

- The provision of hospital welfare services for members of HM Forces, their dependants, and others engaged by or acting in support of the Armed Forces. Support of Veterans and their families when they need support within a medical context.
- Supporting frontline groups such as the police and NHS staff.
- The carrying on of such other activities as are exclusively charitable and as the Trustees shall think fit including work within defence rehabilitation and recovery.

DMWS retain the humanitarian ethos of our forebears in St John and Red Cross and 100% of our activity is in direct support of delivering public benefit to those who serve and those who have served in the past. This applies to the future strategic direction of the organisation in our intent to become the national provider of choice for welfare support in the clinical care pathway.

Aims and objectives

Diversification and Growth: DMWS welfare officers and clinical staff provide a variety of hospital welfare services ranging from routine day-to-day assessments through to highly complex practical and emotional support. Our support for the Veterans community now accounts for 50% of our case work. These services are currently provided in hospitals, or within the medical pathway, such as personnel recovery centres, in the United Kingdom and Cyprus. New work has followed on from the Board's decision to diversify into broader areas within the Defence environment and beyond to the NHS and Emergency Services as part of the strategic plan for growth. Work is ongoing in securing sustainable funding for projects in areas where funding has already been provided, to ensure the continuation of service delivery to stakeholders, and service users.





Grants and Fundraising: The appointment of a focused Grants Manager has had a positive impact on the generation of funding. Significant additional income has been forthcoming through focused grants which support specific projects as well as grants which support core expenditure. This post has now been supplemented by the addition of a Grants Officer to further develop this income source for the Charity.

DMWS does not engage in public fundraising and does not use professional fundraisers or commercial participators. DMWS nevertheless observes and complies with the relevant fundraising regulations codes. During the year there was no non-compliance of these regulations and codes and DMWS received no complaints relating to its fundraising practice.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022





We are extremely grateful for funding received from the following organisations:

Armed Forces Covenant Fund Trust
ABF The Soldiers' Charity
Army Central Fund
Big Salute
Boots Charitable Trust
Bulmers
Eveson Trust
Evelyn Trust
Hugh Fraser Foundation
Masonic Charitable Foundation
Merchant Navy Welfare Board
Ministry of Defence
NHS Dorset
NHS England
NHS Somerset
NHS Lanarkshire
NHS Fife
Police Federation of England and Wales
Queen Mary's Roehampton Trust
RAF Benevolent Fund
Royal Navy Royal Marines Charity
Royal British Legion
Robertson Trust
Scottish Veterans Fund
The National Lottery Community Fund
Veteran's Hub Weymouth
Veterans' Foundation
Worshipful Company of Insurers

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

Public benefit

The trustees confirm that DMWS is compliant with the rules for public benefit. The ultimate beneficiaries are the members of Armed Forces Community, Veterans, the Police, their dependants, and others engaged by or acting in support of the Armed Forces. Armed Forces Covenant Funding, several project grants and broadened funding have allowed DMWS to diversify into other arenas such as the Police and NHS workers, developing a training capability and partnership working with charities, the NHS and local authorities and has extended the support it provides to its beneficiaries in line with the organisation's intent to serve a broader population.

In the financial year we have supported 3,765 service users and an additional 5,695 family members and staff, giving a total of 9,460 beneficiaries. This is a significant growth in people helped by the organisation (+30%) as we have taken on more contracted projects and expanded into new geographical locations.

ACHIEVEMENTS AND PERFORMANCE

DMWS continues to provide outstanding service delivery to all our stakeholders and service users, and recognition for employees has been outstanding throughout 2021/22, with the following awards received:

- Employers Recognition Award Gold
- Charity Contribution to COVID-19 Response – Team Hereford
- DMWS MoD Team of the Year Award – presented by Major General RJ Tompson CBE, DSO
- South West of England Charity of the Year – DMWS South of England Team
- Finalists in the National Charity of the Year awards







NHS Lanarkshire honoured for outstanding support towards the Armed Forces

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022



'What a fantastic charity Defence Medical Welfare Service is. It provided much needed support to a variety of the UK's services. Moving their service online, doing doorstep drops of care and medical packages stopping vulnerable people from being isolated during Covid-19.''

Paul Waite, Chief Executive, Aspen Waite and South West Business and Community Awards judge

FINANCIAL REVIEW

Financial report for the year
Total income resources for the year ended 31 March 2022 amounted to £2,182,998 (2020/21 £1,717,157) an increase on last year, and an excellent achievement in today's financial climate. This is due to an increase in donations, grants and welfare services. The cost of DMWS's on-going activities during the period amounted to £2,099,362 (2020/21 £1,676,804) giving a surplus of £83,636.

The deferred income for 2021/22 is £498,329 (2020/21 £538,054). The balance sheet shows an increase in total funds to £358,937 (2020/21 £275,301)

RESERVES POLICY

The trustees approved a policy on financial reserves in February 2018 and agreed that at the beginning of each financial year a full review of the company's commitments and costs should form the basis of the financial reserves policy. The trustees have examined the requirement for free reserves; unrestricted funds which are not represented by tangible fixed assets, and which are not designated for specific purposes or otherwise committed. Direct project costs are independent of core costs and are covered by their respective restricted funds. The trustees have re-affirmed that, having regard to the nature of the activities of DMWS, the level of free reserves cover three months' ordinary recurrent expenditure. On 31 March 2022, the free reserves amounted to £283,097 (2020/21 £191,964). This is an increase on the previous year's reserves and is in accordance with the policy.

INVESTMENT POLICY

The trustees re-affirmed their policy on the management of investments in February 2018. The trustees have determined that the management of the charity's investments should be undertaken through the Common Investment Funds for Charities (COIF). This decision will be regularly reviewed by the trustees, as part of the Audit and Finance Committee. During the year, the charity did not hold any investments.

PLANS FOR FUTURE PERIODS

The strategic plan to increase income sources and to diversify the cohorts supported by our service has provided stability through challenging times. In the past DMWS was primarily dependent upon delivery of the hospital welfare service which has now been broadened to include more support within the community and in the support of sector workers such as the police force. The Board is continuing to diversify its activities to achieve a robust business model that is sustainable. It has agreed the following plans for the coming year:

- Continue to add additional capabilities around clinical support and counselling services.
- Broaden services to provide a broader geographical reach across all parts of the UK
- Identify further opportunities for new work in the delivering support to those that work on frontline services
- Secure commissioning of our service within the NHS.
- Increase grant funding to further allow DMWS to become financially independent with a variety of income streams.

In the year 2022/2023, the trustees expect the charity to operate within the projected budget agreed at the February board meeting.

IMPACT OF COVID19

Overall DMWS was generally financially unaffected by the COVID-19 pandemic for the financial year ended March 2022 indeed it continued to improve its financial position. However, impact was significant in the areas of fundraising and training. This impact was offset by the winning of multiple new contracts providing further growth of the organisation.

At the time of writing this report it is planned that during the year ahead to March 2023 DMWS has and will continue to maintain the delivery of its project in line with Government guidelines. Analysis of potential risks to income are ongoing. The impact on revenues and costs will be noted and reported to the audit team under their review at the next year end.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the Trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each Trustee has taken all the steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Approved by the board of Trustees



Maryanne Burton

Date 26 July 2022

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees, who are also the directors of The St. John and Red Cross Defence Medical Welfare Service for the purpose of company law, are responsible for preparing the Trustees' Report and the Financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Principles), including Financial Reporting Standard 102 'The Financial Reporting Standard in the UK and Republic of Ireland'.

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities' SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE

Opinion

We have audited the financial statements of St John and Red Cross Defence Medical Welfare Service (the 'charitable company') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE

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, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report, which is also the directors' report for the purposes of company law, 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 charitable company 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 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- proper and 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 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 financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

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

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
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.

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:

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and

- we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Charities Act 2011).

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

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

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- assessed whether judgements and assumptions made in determining the accounting estimate for the provision for bad debts were indicative of potential bias.

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

- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

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

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

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

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charity's trustees as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Shachi Blakemore (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Date: 29 July 2022

Buzzacott LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (including income and expenditure)
FOR YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	*2021 Total funds £*
Income from:					
Donations, grants and legacies	3	**105,348**	**1,290,111**	**1,395,459**	*1,082,009*
Interest receivable		**148**	**-**	**148**	*472*
Furlough scheme grant income		**17,343**	**-**	**17,343**	*67,214*
Charitable activities:	4				
Welfare services		**720,897**	**45,635**	**766,532**	*547,662*
Education and training		**3,516**	**-**	**3,516**	*19,800*
Total income		**847,252**	**1,335,746**	**2,182,998**	*1,717,157*
Expenditure:					
Charitable activities:					
Welfare services		**700,042**	**1,339,316**	**2,039,358**	*1,567,650*
Education and training		**60,004**	**-**	**60,004**	*109,154*
Total expenditure	5	**760,046**	**1,339,316**	**2,099,362**	*1,676,804*
Net income/(expenditure)		**87,206**	**(3,570)**	**83,636**	*40,353*
Fund balances brought forward at 1 April		**195,891**	**79,410**	**275,301**	*234,948*
Fund balances carried forward at 31 March	18	**283,097**	**75,840**	**358,937**	*275,301*

Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All activities are classified as continuing. There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

The notes on pages 19 to 35 form part of these financial statements.

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

BALANCE SHEET
AS AT 31 MARCH 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Intangible assets	12	-		3,927	
Tangible assets	13	-		-	
			-		3,927
Current assets					
Debtors	14	**162,118**		98,251	
Short term deposits, cash at bank and in hand		**915,468**		797,674	
		1,077,586		895,925	
Creditors: amounts falling due within one year	15	**(718,649)**		(624,551)	
Net current assets			**358,937**		271,374
Total net assets			**358,937**		275,301
Funds and reserves					
Income funds					
Restricted funds	17		**75,840**		79,410
Unrestricted funds			**283,097**		195,891
Total funds			**358,937**		275,301

The notes on pages 19 to 22 form part of these financial statements.

The financial statements were approved by the Board on 26th July 2022 by:

Maryanne Burton

Maryanne Burton - Trustee

Company Registration No. 04185635

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

		2022		2021
	£	**£**	£	£
Net cash provided by operating activities				
Net income	**83,636**		*40,353*	
Increase in creditors	**94,098**		*428,311*	
(Increase) in debtors	**(63,867)**		*(19,042)*	
Depreciation of fixed assets	**3,927**		*34,151*	
Investment income	**(148)**		*(472)*	
Net cash from operating activities		**117,646**		*483,301*
Cash flows from investing activities				
Investment income	**148**		*472*	
Cash provided by investing activities		**148**		*472*
Increase in cash		**117,794**		*483,773*
Cash and cash equivalents at the beginning of the year		**797,674**		*313,901*
Cash and cash equivalents at the end of the year		**915,468**		*797,674*

Reconciliation of cash flows and net debt	**At 1 April 2021 £**	**Cash flows £**	**Non-cash changes £**	**At 31 March 2022 £**
Cash at bank and in hand	797,674	117,794	-	915,468

No separate reconciliation of net debt has been prepared as there is no difference between the net cash (debt) of the Charity and the cash and cash equivalents.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1 Statutory Information

The charitable company is a company limited by guarantee, with no share capital, registered in England and Wales as a company and as a charity with the Charity Commission and Office of the Scottish Charity Regulator.

2 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. There are no material uncertainties about The St John and Red Cross Defence Medical Welfare Service's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The St John and Red Cross Defence Medical Welfare Service meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2.2 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income is deferred only when the charity must fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

2.3 Expenditure and apportionment of costs

Expenditure is included in the Statement of Financial Activities when incurred and includes attributable VAT which cannot be recovered.

Expenditure comprises entirely the costs of undertaking charitable activities as follows:

a. Direct costs of undertaking DMWS' charitable activities.

b. An allocation of central support costs. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charity's activities. The allocation of support costs to charitable activities is based on direct expenditure incurred by each activity.

2.4 Foreign currency

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of transaction. All foreign currency balances have been translated at the balance sheet date. Gains and losses on translation are included in the Statement of Financial Activities.

2.5 Fixed assets

It is the policy of the charity to capitalise items exceeding £5,000 in cost. Expenditure below this level is taken to the Statement of Financial Activities as incurred.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	3 years straight line basis

Intangible fixed assets are stated at cost less amortisation. Amortisation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Software development	3 years straight line basis

2.6 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar accounts.

2.8 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2.9 Fund accounting

The restricted funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to conditions imposed by the donors.

The general fund represents those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

2.10 Pension contributions

DMWS contributes to employees' personal pension plans up to 6% of salary on a matching basis. The pension costs included in the Statement of Financial Activities represent the amount of contributions payable in respect of the accounting period.

2.11 Leased assets

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged on a straight-line basis over the lease term.

2.12 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.13 Critical accounting estimates and judgements

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the charity's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectation of future events that are believed to be reasonable under the circumstances. Although these estimates are based on management's best knowledge of the amount, events or actions, actual result ultimately differ from those estimates.

The items in the financial statements where judgements and estimates have been made include:

- estimating the liability for multi-year project grant commitments, including how much income to defer or accrue and how much income to recognise from the project grant to cover overhead costs:
- estimating the useful economic life of tangible fixed assets; and
- determining the most appropriate basis for allocating support costs.

3. Donations and legacies

	Un-restricted £	Restricted £	Total funds 2022 £	*Un-restricted £*	*Restricted £*	*Total funds 2021 £*
ABF South	-	**200,000**	**200,000**	-	*458,546*	*458,546*
Bulmers	-	-	-	-	*7,500*	*7,500*
Armed Forced Covenant	-	**966**	**966**	-	*257,353*	*257,353*
Queen Mary's Roehampton Trust	**25,000**	-	**25,000**	*20,000*	-	*20,000*
Aged Scotland	-	**50,424**	**50,424**	-	*64,932*	*64,932*
Covid19 – Veterans should not be forgotten fund.	-	-	-	-	*78,500*	*78,500*
Evelyn Trust	-	-	-	-	*12,412*	*12,412*
Masonic Charitable	-	**39,850**	**39,850**	-	*39,850*	*39,850*
Poppy Scotland	-	-	-	-	*61,024*	*61,024*
RAFBF	**13,000**	-	**13,000**	-	*15,000*	*15,000*
Robertson Trust	-	**17,002**	**17,002**	-	*8,500*	*8,500*
Veterans Scotland	-	-	-	-	*6,979*	*6,979*
Veteran Foundation	-	**49,983**	**49,983**	-	*42,500*	*42,500*
Worshipful Company Insurers	-	-	-	*2,500*	-	*2,500*
Gifts and Donations	**3,413**	-	**3,413**	*6,413*		*6,413*
Aborfield Boys	**1,000**	-	**1,000**	-	-	-
ACF	-	**36,979**	**36,979**	-	-	-
Acute Hospitals	-	**67,508**	**67,508**	-	-	-
Addenbrookes	-	**37,499**	**37,499**	-	-	-
AFC	-	**119,000**	**119,000**	-	-	-
AFC – Afghan	-	**33,250**	**33,250**	-	-	-
AFC – Tackling Loneliness	-	**20,417**	**20,417**	-	-	-
AFC – Tackling Loneliness Devon	-	**17,500**	**17,500**	-	-	-
AFC- Veterans Hub	-	**15,954**	**15,954**	-	-	-
Boots	-	**7,304**	**7,304**	-	-	-
Corra	-	**71,346**	**71,346**	-	-	-
Grant Big Salute	-	**6,612**	**6,612**	-	-	-
Imperial House	**61,000**	-	**61,000**	-	-	-
Irwin Mitchell	**800**	-	**800**	-	-	-
New Covenant Funding	-	**37,652**	**37,652**	-	-	-
New Covenant Funding-3065	-	**61,151**	**61,151**	-	-	-
NHS Lanarkshire	-	**1,800**	**1,800**	-	-	-
NHS Lothian	-	**14,556**	**14,556**	-	-	-
PPW	-	**184,424**	**184,424**	-	-	-

3.Donations and legacies(continued)

	Un-restricted £	**Restricted £**	**Total funds 2022 £**	*Un-restricted £*	*Restricted £*	*Total funds 2021 £*
Amounts carried forward	**104,213**	**1,091,777**	**1,195,390**	*29,813*	*1,053,096*	*1,082,009*
QARANC	**135**	**-**	**135**	-	-	-
RAF Waddington	**-**	**68,832**	**68,832**	-	-	-
RNRMC	**-**	**32,945**	**32,945**	-	-	-
RNRMC – portal	**-**	**59,850**	**59,850**	-	-	-
Sir Jules Thor	**1,000**	**-**	**1,000**	-	-	-
South Welfare Project – OMH	**-**	**9,172**	**9,172**	-	-	-
VPPP – Sporti-force	**-**	**9,625**	**9,625**	-	-	-
VPPP-VOS	**-**	**11,750**	**11,750**	-	-	-
VPPP – Poppy	**-**	**3,760**	**3,760**	-	-	-
	105,348	**1,290,111**	**1,395,459**	*28,913*	*1,053,096*	*1,082,009*

4. Income from charitable activities

	Un-restricted £	**Restricted £**	**Total funds 2022 £**	*Un-restricted £*	*Restricted £*	*Total funds 2021 £*
Welfare services						
MoD Contract	**411,805**	**-**	**411,805**	*431,756*	-	*431,756*
Royal British Legion	**74,906**	**-**	**74,906**	*15,038*	-	*15,038*
Police Federation	**231,886**	**3,500**	**235,386**	*70,211*	-	*70,211*
RAF Waddington	**-**	**-**	**-**	-	*17,208*	*17,208*
RNRM	**2,300**	**-**	**2,300**	*3,250*	-	*3,250*
NHS Lanarkshire	**-**	**-**	**-**	*7,200*	-	*7,200*
Bowra	**-**	**-**	**-**	*2,999*	-	*2,999*
Prama	**-**	**3,733**	**3,733**	-	-	-
VPPP Portfolio	**-**	**38,402**	**38,402**	-	-	-
	720,897	**45,635**	**766,352**	*530,454*	*17,208*	*547,662*
Education and Training						
Training Projects	**6**	**-**	**6**	*2,618*	-	*2,618*
Welfare Diploma	**(2,250)**	**-**	**(2,250)**	*3,500*	-	*3,500*
Mental Health First Aid Training	**5,760**	**-**	**5,760**	*13,682*	-	*13,682*
	3,516	**-**	**3,516**	*19,800*	-	*19,800*
	724,413	**45,635**	**770,048**	*550,254*	*17,208*	*567,462*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

5. Total expenditure

	Staff costs £	**Other costs** £	**Total 2022** £	*Staff costs* £	*Other costs* £	*Total 2021* £
Welfare services						
Activities undertaken directly	**1,030,667**	**215,109**	**1,245,776**	*869,210*	-	*869,210*
Support costs (note 6)	**383,044**	**410,538**	**793,582**	*376,746*	*321,695*	*698,441*
	1,413,711	**625,647**	**2,039,358**	*1,245,956*	*321,695*	*1,567,651*
Education and Training						
Activities undertaken directly	**-**	**25,540**	**25,540**	-	*8,814*	*8,814*
Support costs (note 6)	**34,464**	**-**	**34,464**	*100,339*	-	*100,339*
	34,464	**25,540**	**60,004**	*100,339*	*8,814*	*109,153*
	1,448,175	**651,187**	**2,099,362**	*1,346,295*	*330,509*	*1,676,804*

6. Analysis of governance and support costs

	Welfare services £	**Education & training** £	**Total 20221** £	*Welfare services* £	*Education & training* £	*Total 2021* £
Staff costs	**383,044**	**34,464**	**417,508**	376,746	100,339	477,085
Office costs	**38,050**	**-**	**38,050**	32,049	-	32,049
Other administrative costs	**299,850**	**-**	**299,850**	250,000	-	250,000
Insurance	**14,997**	**-**	**14,997**	12,942	-	12,942
Travel & subsistence	**386**	**-**	**386**	1,000	-	1,000
Governance costs (note 7)	**57,255**	**-**	**57,255**	25,704	-	25,704
	793,582	**34,464**	**828,047**	698,441	100,339	798,780

Support costs are allocated to charitable activities based on direct expenditure incurred by each activity.

7. Governance costs

	Total 2022	*Total 2021*
	£	£
Audit fees	**10,500**	10,800
Legal and professional fees	**45,559**	14,882
Trustees' reimbursed expenses	**1,197**	22
	57,256	25,704

8. Comparative funds – Statement of Financial Activities for the year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £
Income:				
Donations and legacies	**3**	28,913	1,053,096	1,082,009
Interest receivable		472	-	472
Furlough scheme grant income		67,214	-	67,214
Income from charitable activities	**4**			
. Welfare services		530,454	17,208	547,662
. Education and training		19,800	-	19,800
Total income		646,853	1,070,304	1,717,157
Expenditure:				
Charitable activities:				
. Welfare services		497,088	1,070,562	1,567,650
. Education and training		109,154	-	109,154
Total expenditure	**5**	606,242	1,070,562	1,676,804
Net income/(expenditure)		40,611	(258)	40,353
Fund balances brought forward at 1 April 2019		155,280	79,668	234,948
Fund balances carried forward at 31 March 2020	**18**	195,891	79,410	275,301

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

9. Net income/(expenditure)

This is stated after charging:

	2022	*2021*
	£	*£*
Auditor's remuneration		
- Statutory audit fees	**10,800**	*10,800*
- Non audit fees	**-**	*6,696*
Operating lease payments	**33,000**	*33,000*

10. Staff costs

	2022	*2021*
	£	*£*
Wages and salaries	**1,261,158**	*1,182,510*
Social security costs	**117,475**	*109,772*
Pension contributions	**69,542**	*54,014*
	1,448,175	*1,346,296*

Pension contributions solely relate to a defined contribution scheme. £10,918 of pension contributions were outstanding at the year-end (2020/21: £8,999).

The number of employees who earned over £60,000 per annum (including taxable benefits but excluding employer pension contributions and employers national insurance) or more during the year was as follows:

	2022	*2021*
	No.	*No.*
£80,001 - £90,000	**1**	*1*

Pension costs for the year relating to these employees totalled £5,118 (2020/21: £5,100).

The average full time equivalent number of employees during the year, analysed by function, was as follows:

	2022	*2021*
	No.	*No.*
Charitable activities		
- Welfare services	**39**	*34*
- Support	**8**	*8*
	47	*42*

During the year, none of the trustees received any remuneration in respect of their services as trustees (2020/21: none). Out of pocket travel and subsistence expenses amounting to £1,197 (2020/21: £22) were reimbursed to 4 trustees during the year ended 31 March 2022 (2020/21: 1).

The key management personnel of the charity comprise the trustees, the Chief Executive Officer and Senior Leadership Team. The total employee benefits of the key management personnel of the charity were £175,884 (2020/21: £169,003).

11. Taxation

The Company is a Registered Charity (number: 1087210). All activities are undertaken to fulfil the primary objectives of the charity and are therefore exempt under Part 11 of the Corporation Tax Act 2010.

12. Intangible fixed assets

	Computer software £
Cost	
At 1 April 2021	53,337
Additions	-
Disposals	-
At 31 March 2022	53,337
Depreciation	
At 1 April 2021	49,410
Charge for the year	3,927
Disposals	-
At 31 March 2022	53,337
Net book value	
At 31 March 2022	**-**
At 31 March 2021	3,927

13. Tangible fixed assets

	Computer equipment £
Cost	
At 1 April 2021	49,114
Additions	-
Disposals	-
At 31 March 2022	49,114
Depreciation	
At 1 April 2021	49,114
Charge for the year	-
Disposals	-
At 31 March 2022	49,114
Net book value	
At 31 March 2022	**-**
At 31 March 2021	-

14. Debtors

	2022	*2021*
	£	*£*
Amount due from the Ministry of Defence	**60,718**	*68,528*
Other debtors	**65,495**	*3,600*
Prepayments and accrued income	**35,905**	*26,123*
	162,118	*98,251*

15. Creditors: amounts falling due within one year

	2022	*2021*
	£	*£*
Trade creditors	**120,767**	*12,378*
Taxation and social security costs	**44,633**	*25,656*
Accruals	**54,920**	*48,463*
Deferred Income	**498,329**	*538,054*
	718,649	*624,551*

Deferred income:	2022 £	*2021 £*
At 1 April 2021	**538,054**	*104,100*
Released in year	**(907,879)**	*(104,100)*
Deferred in year	**868,154**	*538,054*
At 31 March 2022	**498,329**	*538,054*

16. Leasing commitments

At 31 March, DMWS had total commitments under operating leases payable as follows:

	Land and buildings		Other	
	2022	*2021*	2022	*2021*
	£	*£*	£	*£*
Within one year	**36,000**	*33,000*	**4,505**	*7,670*
Within two to five years	**144,000**	*-*	**6,067**	*1,253*
	180,000	*33,000*	**10,572**	*8,923*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

17. Restricted funds

	At 1 April 2021	Income	Expenditure	**At 31 March 2022**
	£	£	£	**£**
Poppy Scotland	10,867	-	(10,867)	**-**
Armed Forces Covenant	12,492	207,087	(203,000)	**16,579**
ABF South	36,589	200,000	(201,000)	**35,589**
Aged Scotland	4,932	50,424	(55,000)	**356**
Masonic Charitable	-	39,850	(39,850)	**-**
New Covenant Fund	6,352	101,803	(108,000)	**155**
Robertson Trust	500	17,002	(9,000)	**8,502**
Veteran Foundation	2,500	49,983	(52,000)	**483**
Veteran Scotland	5,178	-	(5,178)	**-**
RAF Waddington	-	68,832	(66,000)	**2,832**
ACF	-	36,979	(36,800)	**179**
Acute Hospitals	-	67,508	(67,208)	**300**
Addenbrookes	-	37,499	(37,399)	**100**
Boots	-	7,304	(4,869)	**2,435**
Corra	-	71,346	(71,346)	**-**
Grant Big Salute	-	6,612	(6,600)	**12**
NHS Lanarkshire	-	1,800	(1,800)	**-**
NHS Lothian	-	14,556	(14,000)	**556**
Police Federation	-	3,500	(3,500)	**-**
PPW	-	184,424	(184,000)	**424**
Prama	-	3,732	(3,732)	**-**
RNRMC	-	92,795	(90,795)	**2,000**
South Welfare Project OMH	-	9,172	(4,172)	**5,000**
VPPP- Sporting force	-	9,625	(9,625)	**-**
VPPP - VOS	-	11,750	(11,412)	**338**
VPPP – Poppy Factory	-	3,761	(3,761)	**-**
VPPP – Portfolio Lead	-	38,402	(38,402)	**-**
	79,410	1,335,746	(1,339,316)	**75,840**

- Poppy Scotland is a joint covenant funding bid for a 2-year project in Scotland, its official title is Unforgotten Forces, This was a multi partner bid lead by Poppy Scotland to provide welfare services to Aged Veterans in Scottish Regions.
- Armed Forces Covenant Trust provide funding for multiple projects including VPPP, Sustaining Communities, Acute Hospital Trusts and Families in stress
- ABF South contribute a significant contribution to the capability DMWS has supporting veterans in hospitals across the south of England
- Aged Scotland are the chair of the Unforgotten Forces project supporting veterans across Scotland, DMWS plays a significant part as part of this consortium supporting veterans in hospitals and the community.

- Masonic Charity has provided funding for the provision of welfare support in Hereford
- NHS Lanarkshire – In hospital welfare support for veterans
- NHS Lothian - In hospital welfare support for veterans
- Police Federation of England and Wales supporting police officers with welfare issues when other support capabilities have not met their needs
- Robertson Trust provide funding for additional resources in Scotland to support veterans on the medical pathway
- RAF Waddington – To support personnel on base with their welfare needs
- Boots Charitable Trust have awarded DMWS to support costs for emergency response service in Nottinghamshire
- Corra supply specialist equipment for victims of strokes
- Grant Big Salute is to support welfare activities in medical settings
- PP, Positive Pathways to support many smaller charities providing activity-based projects across the nation (funded by AFCT)
- RNRMC Grant have awarded with Greenwich Hospital a grant towards DMWS core costs
- South Welfare Project OMH, NHS funded local support for veterans' health
- VPPP, Veterans People, places and pathways, networking consortium of military charities funded by the AFCT. Including regional involvement with the following lead organisations: Sporting Force, VoS, Poppy Factory.
- VPPP lead - Veterans People, places and pathways, networking consortium of military charities funded by the AFCT. In this instance DMWS are the portfolio lead and acting as the lead for setting up and running the network in this region.

Current Projects & Key Partners:

- MOD Contract (Northern Ireland, RCDM Birmingham and Cyprus).
- Armed Forces Covenant Trust – funding of multiple projects and programs across several locations
- RBL Recovery Centres (Battleback Centre, Lilleshall and Brydon House, Germany).
- Army Benevolent Fund, Royal Navy Royal Marines charity, RAF Benevolent Fund and the Army Central Fund (Support across the South of England).
- Scottish Government (Unforgotten Forces project in Scotland: Fife, Glasgow and Lanarkshire).
- NHS England across multiple Trusts
- Police Federation of England and Wales

18. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2022 are represented by:			
Current Assets	**1,001,746**	**75,840**	**1,077,586**
Creditors: Amounts falling due within one year	**(718,649)**	**-**	**(718,649)**
Total 2022	**283,097**	**75,840**	**358,937**

	Unrestricted funds £	*Restricted funds £*	*Total £*
Fund balances at 31 March 2021 are represented by:			
Fixed assets	*3,927*	*-*	*3,927*
Current Assets	*816,515*	*79,410*	*895,925*
Creditors: Amounts falling due within one year	*(624,551)*	*-*	*(624,551)*
Total 2021	*195,891*	*79,410*	*275,301*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

19. Connected charities

DMWS was established by the trustees of the Joint Committee of the Order of the Hospital of St. John of Jerusalem and the British Red Cross Society (the "Joint Committee") to take over its Service Hospitals Welfare Department. The Joint Committee is a charity, registered on the Central Register of Charities under number 225753.

The membership rights in DMWS were originally held by the Chairman and Vice-Chairman of the Joint Committee, and the Joint Committee had the power of appointing Trustees. The Joint Committee transferred the assets and the undertaking of its Service Hospitals Welfare Department to DMWS at the close of business on 31 March 2001. In view of the decision of the trustees to wind up the Joint Committee, the trustees considered the implications of this for the constitution of DMWS. Accordingly, on 5 December 2005 an amended Memorandum and new Articles of Association were passed by Special Resolution of the trustees. The revised Memorandum and Articles of Association came into effect on 1 January 2006 and these, together with an associated Tripartite Memorandum of Agreement, resulted in transfer of the membership rights in DMWS to the Prior of the Priory of England and the Islands of the Order of the Hospital of St John of Jerusalem (the Prior) and the Chairman of the British Red Cross Society (Chairman). From that same date the appointment of Trustees of DMWS became a matter for the Board, which is informed by the recommendations of its Nominations Committee.

Further revisions were made to the Memorandum and Articles of Association, with effect from 25 November 2014, whereby the Prior and the Chairman were designated Founder Members. The new Articles stipulate that the objects of DMWS cannot be amended except with the prior written consent of the Founder Members. The new Articles further stipulate that on dissolution of DMWS, its assets shall be distributed equally between the Priory of England and the Islands of the Order of the Hospital of St John of Jerusalem and the British Red Cross Society. This provision likewise cannot be amended except with written consent of the Founder Members. The Articles have been further amended in July 2018, amendments were made to Article 5.4, regarding the term served by trustees, deletion of Article 5.5 regarding retirement of trustees as it conflicts with the amendment to 5.4, and amending Article 6.5 regarding the selection of the Chair and Deputy Chair.

20. Related party transactions

During the year the charity received an unrestricted donation from the Queen Mary's Roehampton Trust totalling £25,000 (2020/21 £20,000) of which James Macnamara is a trustee.

THE ST. JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE

England & Wales - Charity number 1087210

Accounts

Company Limited by Guarantee Registration Number: 04185635 (England and Wales)

Charity Commission Registration Number: 1087210

OSCR Registration Number: SC045460

The St. John and Red Cross Defence Medical Welfare Service

(LIMITED BY GUARANTEE)

Annual Report and Financial Statements

For the Year Ended 31 March 2021

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATION

Patron	HRH The Countess of Wessex
Trustees	Mrs M Burton (Chairman) - appointed Nov 2017 Mr S Cowden - resigned 9 Jun 2020 Brigadier (Rtd) D Keenan OBE (Deputy Chairman) - appointed Aug 2012 Brigadier (Rtd) M Griffiths CBE – appointed Nov 2015 Mrs B Cooper CBE - resigned 10 Nov 2020 Mr A Buckham - appointed Sep 2013 Mr P Taylor - appointed Oct 2017 Mr J Macnamara - appointed Oct 2017 Mr G Evans - appointed Nov 2019 Mrs J Lynch - appointed Sep 2020
Chief Executive Officer	Paul Gaffney
Other Key Management Personnel	Abby Dryden – Director Operations Jo Wyatt – Head of Finance
Principal and Registered Office	The Old Stables Redenham Park Redenham Near Andover Hampshire SP11 9AQ 01264 774000 www.dmws.org.uk
Company registration number	04185635
Charity registration number	1087210
OSCR registration number	SC045460
Auditors	Buzzacott LLP 130 Wood Street London EC2V 6DL
Main bankers	National Westminster Bank plc 48 Blue Boar Row Salisbury Wiltshire SP1 1DF

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

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THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE
(LIMITED BY GUARANTEE)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

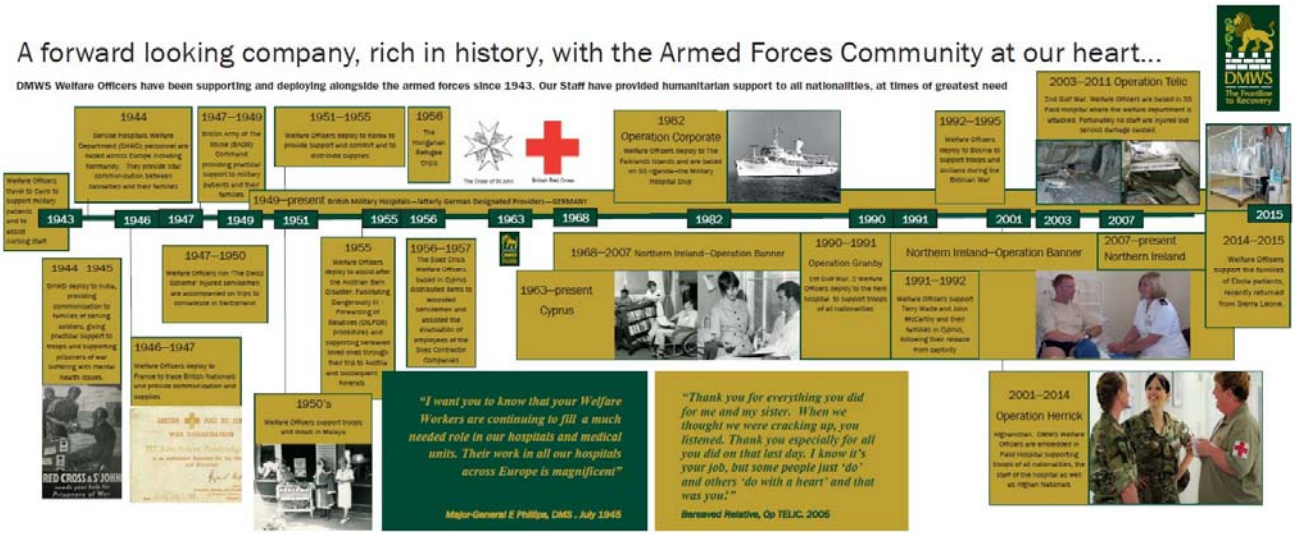
The trustees (who are also the directors of the company) present their report (which is combined with the directors' report for purposes of company law).

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Background and Constitution

History - DMWS was formed from The Service Hospitals Welfare Department (SHWD) in 2001 and it has been providing a Hospital Welfare Service under contract to the Ministry of Defence (MoD) up to 2011. The SHWD was originally a joint creation of the Venerable Order of St John of Jerusalem and the British Red Cross Society. Initially, during World War I, the Joint Committee drawn from both charities was tasked to provide personnel to assist the medical officers in military hospitals worldwide, including on deployment in field units. At the outset of World War II, they were asked to raise an organisation, chaired by Edwina, the first Countess Mountbatten, wife of Lord Louis Mountbatten, this time to provide welfare support in Service Hospitals and medical facilities all over the world. The SHWD came into being in 1943, and adapted their role to complement and underpin the clinical work of their medical colleagues. Wherever the Military Medical Services were, so welfare officers would be found, working within both established and field medical units. This included deployment into Aden, Palestine, Egypt, Malaya, Iraq and Afghanistan to name but a few. Now in our 78th year, and with thanks to our generous supporters, we continue our mission to help service personnel, veterans and others on the frontline during their most critical time of need. What is more we have been able to diversify and adapt our service to meet the needs of a changing cohort of beneficiaries, and believe that our service is as relevant today as it was 78 years ago.



DMWS is directed by the Board, all of which trustee members are volunteers, and is led by the Chief Executive Officer ("CEO"). The CEO, Welfare Officers and other members of staff are salaried positions. The CEO, Welfare Officers and other members of staff are appropriately qualified or undertake relevant professional developmental training to ensure that they meet the DMWS Code of Practice. The processes and policies and all activities are monitored through the continuing quality assurance programme that is audited internally and externally as part of our continued commitment to ISO 9001.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who meet as a Board at least every three months, set the strategy and policy for the service. The strategy is reviewed regularly and a Strategic Plan out to 2024 has been approved, which aims for DMWS to be the service provider of choice in the welfare arena, and to raise the standard of welfare delivery across all sectors. The Chairman, on behalf of the Board, monitors implementation of that policy by regular contact with the CEO.

DMWS is registered with the Charity Commission for England and Wales (1087210) and the Office of the Scottish Charity Regulator (045460).

Trustees

The number of trustees shall be not less than two and is not subject to a maximum. Under the Articles of Association of the Company the Priory of England and the Islands of the Order of the Hospital of St John of Jerusalem ("the Priory") and the British Red Cross Society ("the Society") the Board of Trustees of DMWS shall include up to two trustees proposed by the Priory and up to two trustees proposed by the Society. An annual skills audit is conducted by the Deputy Chairman who identifies the skills required in trustees and recruitment against that need is conducted based on the strategic requirement for expertise to be reflected appropriately among Board Members. Trustees may serve for terms of three, six or nine years.

The following Trustees were in office at 31 March 2021 and served throughout the year;



Maryanne Burton



David Keenan OBE



Andrew Buckham



Mike Griffiths CBE



James Macnamara



Paul Taylor



Glynn Evans



Jocelyn Lynch

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Trustees Remuneration and Expenses

None of the Trustees has received any remuneration or similar benefits from DMWS. Out of pocket travel and subsistence expenses of £22 (2019/20: £1,731) were reimbursed to one Trustee (2019/20: five). The charity purchased professional indemnity insurance on the behalf of the Trustees in the year. The premium on this insurance was £5,430 (2019/20: £5,821).

Trustees' Induction and Training

On appointment Trustees are provided with a comprehensive induction package which ensures they understand their legal and fiduciary responsibilities and trustee briefings are delivered on appointment and throughout the year including visits to DMWS staff in the field. This year trustees have been enrolled on and will complete our one day MHFA course to broaden their skill sets once travel restrictions are lifted.

Employees

DMWS is an equal opportunities employer and applies objective criteria to assess merit. Recruitment and selection for promotion are based on merit and aptitude for post. Briefing papers, policies and operating procedures are reviewed annually and are the principal mechanism for communicating changes in law, policy and process to the staff, and are made readily available to all staff members.

There is a comprehensive training system which has been implemented to ensure all employees are appropriately trained for their role; technically and in terms of leadership and management. This starts with induction which is compulsory for all staff, including trustees, and is followed up by role- specific professional development and a package of personal development. Training for Welfare Officers includes attendance at the Level 3 Diploma in Welfare Studies, a course developed by DMWS to ensure the professionalism of Welfare is standardised and that DMWS are leading the way in this field.



All probationary staff are monitored and reviewed closely throughout probation by their line managers. All Welfare Officers have access to personal clinical supervision which is provided by DMWS as part of our duty of care in order to support them as part of their development and additional provision is made available in particularly challenging instances.

Salaries for all staff are reviewed within the annual budget and any increases are subject to Board approval from recommendations made via the remuneration committee. This applies to the salaries of the Senior Management Team, which are also reviewed annually by the remuneration committee and are set in line with salaries of similar roles in the charity sector. The total employee benefits for the Senior Leadership Team for the year 20/21 were £169,003 (2019/20: £174,782).

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Principal objects

The principal objects of DMWS are:

- The provision of hospital welfare services for members of HM Forces, their dependants, and others engaged by or acting in support of the Armed Forces. Support of Veterans and their families when they need support within a medical context.
- Supporting frontline groups such as the police and NHS staff.
- The carrying on of such other activities as are exclusively charitable and as the Trustees shall think fit including work within defence rehabilitation and recovery.

DMWS retain the humanitarian ethos of our forebears in St John and Red Cross and 100% of our activity is in direct support of delivering public benefit to those who serve and those who have served in the past. This applies to the future strategic direction of the organisation in our intent to become the national provider of choice for welfare support in the clinical care pathway.

Aims and objectives

Diversification and Growth: DMWS Welfare Officers and clinical staff provide a variety of hospital welfare services ranging from routine day-to-day assessments through to highly complex practical and emotional support. Our support for the Veterans community now accounts for 50% of our case work. These services are currently provided in hospitals, or within the medical pathway, such as Personnel Recovery Centres, in the United Kingdom and Cyprus. New work has followed on from the Board's decision to diversify into broader areas within the Defence environment and beyond to the NHS and Emergency Services as part of the strategic plan for growth. Work is ongoing in securing sustainable funding for projects in areas where funding has already been provided, to ensure the continuation of service delivery to stakeholders, and service users.





Grants and Fundraising: The appointment of a focused Grants Manager has had a positive impact on the generation of funding. Significant additional income has been forthcoming through focused grants which support specific projects as well as grants which support core expenditure. Fundraising revenue was impacted by the COVID-19 pandemic, including the cancellation of our planned gala dinner.

DMWS does not engage in public fundraising and does not use professional fundraisers or commercial participators. DMWS nevertheless observes and complies with the relevant fundraising regulations codes. During the year there was no non-compliance of these regulations and codes and DMWS received no complaints relating to its fundraising practice.

This drop in funding was offset by the securing of several COVID-19 support grants.





We are extremely grateful for donations received from the following organisations:

Armed Forces Covenant Fund Trust
ABF The Soldiers' Charity
Army Central Fund
Boots Charitable Trust
Queen Mary's Roehampton Trust
RAF Benevolent Fund
Royal Navy Royal Marines Charity
Royal British Legion
Chartered Accountants
Eveson Trust
Evelyn Trust
Masonic Charitable Foundation
Robertson Trust
Scottish Veterans Fund
Veterans' Foundation
RAF Waddington
Worshipful Company of Insurers
NHS Lanarkshire
NHS Fife
Police Federation
Ministry of Defence
Veteran's Hub Weymouth
The National Lottery Community Fund
Bulmers
Simply Health
Hugh Fraser Foundation

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Public benefit
The Trustees confirm that DMWS is compliant with the rules for public benefit. The ultimate beneficiaries are the members of Armed Forces Community, Veterans, the Police, their dependants, and others engaged by or acting in support of the Armed Forces. Armed Forces Covenant Funding, several project grants and broadened funding have allowed DMWS to diversify into other arenas such as the Police and NHS workers, developing a training capability and partnership working with charities, the NHS and local authorities and has extended the support it provides to its beneficiaries in line with the organisation's intent to serve a broader population.

In the financial year we have supported 2,106 service users and an additional 4,394 family members and staff, giving a total of 6,500 beneficiaries. Whilst lower than last year by 30%, this is an amazing achievement given that we were in lock down and the usual sites for our support such as hospital wards were closed for access. Our organisation stepped forward and kept operating throughout the pandemic providing support in new ways and remotely on line.



TRAINING

During the financial year our training capability has been curtailed by the pandemic, once restrictions have been lifted Mental Health First Aid courses, four Level 3 Diploma in Welfare Studies will be available once more.

ACHIEVEMENTS AND PERFORMANCE

DMWS continues to provide outstanding service delivery to all our stakeholders and service users, and recognition for employees has been outstanding throughout 2020/21, with the following awards received:

- Employers Recognition Award Gold
- NHS Lanarkshire Staff Award - Kenny Cumming Nominated
- Charity Contribution to COVID-19 Response – Team Hereford
- DMWS MoD Team of the Year Award – presented by Major General RJ Tompson CBE, DSO
- South West of England Charity of the Year – DMWS South of England Team





TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021







'What a fantastic charity Defence Medical Welfare Service is. It provided much needed support to a variety of the UK's services. Moving their service online, doing doorstep drops of care and medical packages stopping vulnerable people from being isolated during Covid-19.''

Paul Waite, Chief Executive, Aspen Waite and South West Business and Community Awards judge

Additionally, we were particularly delighted that one of our Welfare officers, Demmie Savvides was awarded the Commander British Forces Commendation Award:

"For her unwavering commitment and professionalism as Defence Medical Welfare Service Officer, improving the quality of life of both service personnel and their families within British Forces Cyprus"

Major General RJ Tompson CBE, DSO



TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Financial report for the year
Total income resources for the year ended 31 March 2021 amounted to £1,717,157 (2019/20 £1,558,589) an increase on last year, and an excellent achievement in today's financial climate. This is due to an increase in donations, grants and welfare services. The cost of DMWS's on-going activities during the period amounted to £1,676,804 (2019/20 £1,827,488) a decrease on last year's figure.

The deferred income for 2020/21 has risen to £538,054 (2019/20 £104,100) due to an increase in payments relating to welfare services for the next year. The balance sheet shows an increase in total funds to £275,301 (2019/20 £234,948).

RESERVES POLICY

The trustees approved a policy on financial reserves in February 2018, and agreed that at the beginning of each financial year a full review of the company's commitments and costs should form the basis of the financial reserves policy. The trustees have examined the requirement for free reserves; unrestricted funds which are not represented by tangible fixed assets and which are not designated for specific purposes or otherwise committed. Direct project costs are independent of core costs and are covered by their respective restricted funds. The trustees have re-affirmed that, having regard to the nature of the activities of DMWS, the level of free reserves cover three months' ordinary recurrent expenditure. At 31 March 2021, the free reserves amounted to £191,964 (2019/20 £117,202). This is an increase on the previous year's reserves and is in accordance with the policy.

INVESTMENT POLICY

The trustees re-affirmed their policy on the management of investments in February 2018. The trustees have determined that the management of the charity's investments should be undertaken through the Common Investment Funds for Charities (COIF). This decision will be regularly reviewed by the trustees, as part of the Audit and Finance Committee.

PLANS FOR FUTURE PERIODS

The strategic plan to increase income sources and to diversify the cohorts supported by our service has provided stability through challenging times. In the past DMWS was primarily dependent upon delivery of the hospital welfare service which has now been broadened to include more support within the community and in the support of sector workers such as the police force. The Board is continuing to diversify its activities to achieve a robust business model that is sustainable. It has agreed the following plans for the coming year:

- Add additional capabilities including clinical support and counselling services.
- Seek sustainability for current programmes in Scotland, Herefordshire and Nottinghamshire
- Identify further opportunities for new work in the delivering support to those that work on frontline services
- Secure commissioning of our service within the NHS.
- Increase fundraising to allow DMWS to become financially independent with a variety of income streams.

In the year 2021/2022, the trustees expect the charity to operate within the projected budget agreed at the February board meeting.

IMPACT OF COVID19

Overall DMWS was generally financially unaffected by the COVID-19 pandemic for the financial year ending March 2021 indeed it made a surplus for the first time since 2016. However, impact was significant in the areas

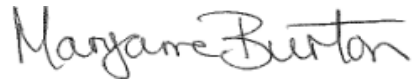
of fundraising and training. This impact was offset by the winning of a major police contract with the Police Federation and several COVID-19 support grants.

At the time of writing this report it is planned that during the year ahead to March 2022 DMWS has and will continue to maintain the delivery of its project in line with Government guidelines. Analysis of potential risks to income are ongoing. The impact on revenues and costs will be noted and reported to the audit team under their review at the next year end.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the Trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each Trustee has taken all the steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Approved by the board of Trustees



Maryanne Burton

Date 27 July 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees, who are also the directors of The St. John and Red Cross Defence Medical Welfare Service for the purpose of company law, are responsible for preparing the Trustees' Report and the Financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Principles), including Financial Reporting Standard 102 'The Financial Reporting Standard in the UK and Republic of Ireland'.

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities' SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE

Opinion

We have audited the financial statements of St John and Red Cross Defence Medical Welfare Service (the 'charitable company') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE

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, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report, which is also the directors' report for the purposes of company law, 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 charitable company 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 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- proper and 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 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 financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

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

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
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.

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:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and

- we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Charities Act 2011).

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

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

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- assessed whether judgements and assumptions made in determining the accounting estimate for the provision for bad debts were indicative of potential bias.

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

- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

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

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

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

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charity's trustees as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Shachi Blakemore (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Date: 01 September 2021

Buzzacott LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (including income and expenditure)
FOR YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	**2021 Total funds** £	2020 Total funds £
Income from:					
Donations, grants and legacies	3	28,913	1,053,096	**1,082,009**	926,719
Interest receivable		472	-	**472**	1,955
Furlough scheme grant income		67,214	-	**67,214**	-
Charitable activities:	4				
Welfare services		530,454	17,208	**547,662**	497,984
Education and training		19,800	-	**19,800**	131,931
Total income		646,853	1,070,304	**1,717,157**	1,558,589
Expenditure:					
Charitable activities:					
Welfare services		497,088	1,070,562	**1,567,650**	1,720,206
Education and training		109,154	-	**109,154**	107,282
Total expenditure	**5**	606,242	1,070,562	**1,676,804**	1,827,488
Net income/(expenditure)		40,611	(258)	**40,353**	(268,899)
Transfer Between Funds		-	-	-	-
Fund balances brought forward at 1 April		155,280	79,668	**234,948**	503,847
Fund balances carried forward at 31 March	18	195,891	79,410	**275,301**	234,948

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All activities are classified as continuing. There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

The notes on pages 21 to 36 form part of these financial statements.

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

BALANCE SHEET
AS AT 31 MARCH 2021

	Notes	£	2021 £	£	2020 £
Fixed assets					
Intangible assets	**12**	**3,927**		21,706	
Tangible assets	**13**	**-**		16,372	
			3,927		38,078
Current assets					
Debtors	**14**	**98,251**		79,209	
Short term deposits, cash at bank and in hand		**797,674**		313,901	
		895,925		393,110	
Creditors: amounts falling due within one year	**15**	**(624,551)**		(196,240)	
Net current assets			**271,374**		196,870
Total net assets			**275,301**		234,948
Funds and reserves					
Income funds					
Restricted funds	17		**79,410**		79,668
Unrestricted funds			**195,891**		155,280
Total funds			**275,301**		234,948

The notes on pages 21 to 356 form part of these financial statements.

The financial statements were approved by the Board on ____27th July 2021___ by:

Maryanne Burton

Maryanne Burton - Trustee

Company Registration No. 04185635

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

		2021		2020
	£	**£**	£	£
Net cash used in operating activities				
Net income/(expenditure)	**40,353**		(268,899)	
Increase/(decrease) in creditors	**428,311**		30,231	
(Increase)/decrease in debtors	**(19,042)**		112,685	
Depreciation of fixed assets	**34,151**		34,150	
Investment income	**(472)**		(1,955)	
Net cash from (used in) operating activities		**483,301**		(93,788)
Cash flows from investing activities				
Investment income	**472**		1,955	
Cash provided by investing activities		**472**		1,955
Increase/(decrease) in cash		**483,773**		(91,833)
Cash and cash equivalents at the beginning of the year		**313,901**		405,734
Cash and cash equivalents at the end of the year		**797,674**		313,901

Reconciliation of net debt	**At 1 April 2020 £**	**Cash flows £**	**Non-cash changes £**	**At 31 March 2021 £**
Cash at bank and in hand	313,901	483,773	-	797,674

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1 Statutory Information

The charitable company is a company limited by guarantee, with no share capital, registered in England and Wales as a company and as a charity with the Charity Commission and Office of the Scottish Charity Regulator.

2 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. This includes taking into account any potential impact of the COVID-19 pandemic. There are no material uncertainties about The St John and Red Cross Defence Medical Welfare Service's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The St John and Red Cross Defence Medical Welfare Service meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2.2 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

2.3 Expenditure and apportionment of costs

Expenditure is included in the Statement of Financial Activities when incurred and includes attributable VAT which cannot be recovered.

Expenditure comprises entirely the costs of undertaking charitable activities as follows:

a. Direct costs of undertaking DMWS' charitable activities.

b. An allocation of central support costs. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. The allocation of support costs to charitable activities is on the basis of direct expenditure incurred by each activity.

2.4 Foreign currency

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of transaction. All foreign currency balances have been translated at the balance sheet date. Gains and losses on translation are included in the Statement of Financial Activities.

2.5 Fixed assets

It is the policy of the charity to capitalise items exceeding £5,000 in cost. Expenditure below this level is taken to the Statement of Financial Activities as incurred.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	3 years straight line basis

Intangible fixed assets are stated at cost less amortisation. Amortisation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Software development	3 years straight line basis

2.6 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar accounts.

2.8 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2.9 Fund accounting

The restricted funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to conditions imposed by the donors.

The general fund represents those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

2.10 Pension contributions

DMWS contributes to employees' personal pension plans up to 6% of salary on a matching basis. The pension costs included in the Statement of Financial Activities represent the amount of contributions payable in respect of the accounting period.

2.11 Leased assets

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged on a straight-line basis over the lease term.

2.12 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.13 Critical accounting estimates and judgements

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the charity's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectation of future events that are believed to be reasonable under the circumstances. Although these estimates are based on management's best knowledge of the amount, events or actions, actual result ultimately differ from those estimates.

The items in the accounts where judgements and estimates have been made include:

- estimating the liability for multi-year project grant commitments, including how much income to defer or accrue and how much income to recognise from the project grant to cover overhead costs;
- estimating the useful economic life of tangible fixed assets; and
- determining the most appropriate basis for allocating support costs

3. Donations and legacies

	Un-restricted £	**Restricted £**	**Total funds 2021 £**	*Un-restricted £*	*Restricted £*	*Total funds 2020 £*
Eveson Charitable Trust	**-**	**-**	**-**	*-*	*5,000*	*5,000*
RN & RMC Grant	**-**	**-**	**-**	*-*	*60,000*	*60,000*
ABF South	**-**	**458,546**	**458,546**	*-*	*528,462*	*528,462*
Boots	**-**	**-**	**-**	*-*	*9,697*	*9,697*
Bulmers	**-**	**7,500**	**7,500**	*-*	*2,500*	*2,500*
AV Hereford & Nottingham-	**-**	**-**	**-**	*-*	*5,274*	*5,274*
NHS Fife	**-**	**-**	**-**	*-*	*80,000*	*80,000*
Armed Forced Covenant	**-**	**257,353**	**257,353**	*-*	*140,000*	*140,000*
South Lanarkshire	**-**	**-**	**-**	*-*	*47,195*	*47,195*
Hugh Fraser's Foundation	**-**	**-**	**-**	*3,000*	*-*	*3,000*
Queen Mary's Roehampton Trust	**20,000**	**-**	**20,000**	*25,000*	*-*	*25,000*
Aged Scotland	**-**	**64,932**	**64,932**	*-*	*-*	*-*
Covid19	**-**	**78,500**	**78,500**	*-*	*-*	*-*
Evelyn Trust	**-**	**12,412**	**12,412**	*-*	*-*	*-*
Masonic Charitable	**-**	**39,850**	**39,850**	*-*	*-*	*-*
Poppy Scotland	**-**	**61,024**	**61,024**	*-*	*-*	*-*
RAFBF	**-**	**15,000**	**15,000**	*-*	*-*	*-*
Robertson	**-**	**8,500**	**8,500**	*-*	*-*	*-*
Veterans Scotland	**-**	**6,979**	**6,979**	*-*	*-*	*-*
Veteran Foundation	**-**	**42,500**	**42,500**	*-*	*-*	*-*
Worshipful Com Insurers	**2,500**	**-**	**2,500**	*-*	*-*	*-*
Gifts and donations	**6,413**	**-**	**6,413**	*20,591*	*-*	*20,591*
	28,913	**1,053,096**	**1,082,009**	*48,591*	*878,128*	*926,719*

4. Income from charitable activities

	Un-restricted £	Restricted £	Total funds 2021 £	*Un-restricted £*	*Restricted £*	*Total funds 2020 £*
Welfare services						
MoD Contract	**431,756**	**-**	**431,756**	*426,609*	*-*	*426,609*
Royal British Legion	**15,038**	**-**	**15,038**	*71,375*	*-*	*71,375*
Police Federation	**70,211**	**-**	**70,211**	*-*	*-*	*-*
RAF Waddington	**-**	**17,208**	**17,208**	*-*	*-*	*-*
RNRM	**3,250**	**-**	**3,250**	*-*	*-*	*-*
NHS Lanarkshire	**7,200**	**-**	**7,200**	*-*	*-*	*-*
Bowra	**2,999**	**-**	**2,999**	*-*	*-*	*-*
	530,454	**17,208**	**547,662**	*497,984*	*-*	*497,984*
Education and Training						
Training Projects	**2,618**	**-**	**2,618**	*4,000*	*-*	*4,000*
Welfare Diploma	**3,500**	**-**	**3,500**	*39,013*	*-*	*39,013*
Mental Health First Aid Training	**13,682**	**-**	**13,682**	*88,918*	*-*	*88,918*
	19,800	**-**	**19,800**	*131,931*	*-*	*131,931*
	550,254	**17,208**	**567,462**	*629,915*	*-*	*629,915*

5. Total expenditure

	Staff costs £	Other costs £	Total 2021 £	*Staff costs £*	*Other costs £*	*Total 2020 £*
Welfare services						
Activities undertaken directly	**869,210**	**-**	**869,210**	*985,998*	*-*	*985,998*
Support costs (note 6)	**376,746**	**321,695**	**698,441**	*342,041*	*392,167*	*734,208*
	1,245,956	**321,695**	**1,567,651**	*1,328,039*	*392,167*	*1,720,206*
Education and Training						
Activities undertaken directly	**-**	**8,814**	**8,814**	*-*	*9,667*	*9,667*
Support costs (note 6)	**100,339**	**-**	**100,339**	*97,615*	*-*	*97,615*
	100,339	**8,814**	**109,153**	*97,615*	*9,667*	*107,282*
	1,346,295	**330,509**	**1,676,804**	*1,425,654*	*401,834*	*1,827,488*

6. Analysis of governance and support costs

	Welfare services £	**Education & training £**	**Total 2021 £**	*Welfare services £*	*Education & training £*	*Total 2020 £*
Staff costs	**376,746**	**100,339**	**477,085**	*342,041*	*97,615*	*439,656*
Office costs	**32,049**	**-**	**32,049**	*-*	*-*	*-*
Other administrative costs	**250,000**	**-**	**250,000**	*245,384*	*-*	*245,384*
Insurance	**12,942**	**-**	**12,942**	*18,645*	*-*	*18,645*
Travel & subsistence	**1,000**	**-**	**1,000**	*103,040*	*-*	*103,040*
Governance costs (note 7)	**25,704**	**-**	**25,704**	*25,098*	*-*	*25,098*
	698,441	**100,339**	**798,780**	*734,208*	*97,615*	*831,823*

Support costs are allocated to charitable activities on the basis of direct expenditure incurred by each activity.
Office costs have been shown separately this year due to a change in accounting software.

7. Governance costs

	Total 2021 £	*Total 2020 £*
Audit fees	**10,800**	*11,800*
Legal and professional fees	**14,882**	*11,567*
Trustees' reimbursed expenses	**22**	*1,731*
	25,704	*25,098*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

8. Comparative funds – Statement of Financial Activities for the year ended 31 March 2020

	Notes	Unrestricted funds £	Restricted funds £	**2020 Total funds** £
Income:				
Donations and legacies	**3**	48,591	878,128	926,719
Interest receivable		1,955	-	1,955
Income from charitable activities	**4**			
. Welfare services		497,984	-	497,984
. Education and training		131,931	-	131,931
Total income		680,461	878,128	1,558,589
Expenditure:				
Charitable activities:	**5**			
. Welfare services		873,486	846,720	1,720,206
. Education and training		107,282	-	107,282
Total expenditure		980,768	846,720	1,827,488
Net income/(expenditure)		(300,307)	31,408	(268,899)
Fund balances brought forward at 1 April 2019		455,587	48,260	503,847
Fund balances carried forward at 31 March 2020	**18**	155,280	79,668	234,948

9. Net income/(expenditure)

This is stated after charging:

	2021 £	*2020 £*
Auditor's remuneration		
- Statutory audit fees	**10,800**	*11,800*
- Non audit fees	**6,696**	*5,388*
Operating lease payments	**33,000**	*33,000*

10. Staff costs

	2021	*2020*
	£	*£*
Wages and salaries	**1,182,510**	*1,261,152*
Social security costs	**109,772**	*116,229*
Pension contributions	**54,014**	*48,273*
	1,346,296	*1,425,654*

Pension contributions solely relate to a defined contribution scheme. £8,999 of pension contributions were outstanding at the year-end (2019/20: £8,383).

The number of employees who earned over £60,000 per annum (including taxable benefits but excluding employer pension contributions) or more during the year was as follows:

	2021	*2020*
	No.	*No.*
£80,001 - £90,000	**1**	*1*

Pension costs for the year relating to these employees totalled £5,100 (2019/20: £5,100).

The average full time equivalent number of employees during the year, analysed by function, was as follows:

	2021	*2020*
	No.	*No.*
Charitable activities		
- Welfare services	**34**	*36*
- Support	**8**	*7*
	42	*43*

During the year, none of the trustees received any remuneration in respect of their services as trustees (2019/20: none). Out of pocket travel and subsistence expenses amounting to £22 (2019/20: £1,731) were reimbursed to 1 trustee during the year ended 31 March 2021 (2019/20: 5).

The key management personnel of the charity comprise the trustees, the Chief Executive Officer and Senior Leadership Team. The total employee benefits of the key management personnel of the charity were £169,002 (2019/20: £174,782).

11. Taxation

The Company is a Registered Charity (number: 1087210). All activities are undertaken to fulfil the primary objectives of the charity and are therefore exempt under Part 11 of the Corporation Tax Act 2010.

12. Intangible fixed assets

	Computer software £
Cost	
At 1 April 2020	53,337
Additions	-
Disposals	-
At 31 March 2021	53,337
Depreciation	
At 1 April 2020	31,631
Charge for the year	17,779
Disposals	-
At 31 March 2021	49,410
Net book value	
At 31 March 2021	**3,927**
At 31 March 2020	21,706

13. Tangible fixed assets

	Computer equipment £
Cost	
At 1 April 2020	49,114
Additions	-
Disposals	-
At 31 March 2021	49,114
Depreciation	
At 1 April 2020	32,742
Charge for the year	16,372
Disposals	-
At 31 March 2021	49,114
Net book value	
At 31 March 2021	**-**
At 31 March 2020	16,372

14. Debtors

	2021	*2020*
	£	*£*
Amount due from the Ministry of Defence	**68,528**	*37,705*
Other debtors	**3,600**	*9,000*
Prepayments and accrued income	**26,123**	*32,504*
	98,251	*79,209*

15. Creditors: amounts falling due within one year

	2021	*2020*
	£	*£*
Trade creditors	**12,378**	*15,579*
Taxation and social security costs	**25,656**	*35,830*
Accruals	**48,463**	*40,731*
Deferred Income	**538,054**	*104,100*
	624,551	*196,240*

	2021	*2020*
Deferred income:	**£**	*£*
At 1 April 2020	**104,100**	*-*
Released in year	**(104,100)**	*-*
Deferred in year	**538,054**	*104,100*
At 31 March 2021	**538,054**	*104,100*

16. Leasing commitments

At 31 March, DMWS had total commitments under operating leases payable as follows:

	Land and buildings		Other	
	2021	*2020*	2021	*2020*
	£	*£*	**£**	*£*
Within one year	**33,000**	*33,000*	**7,670**	*17,723*
Within two to five years	**-**	*33,000*	**1,253**	*8,923*
	33,000	*66,000*	**8,923**	*26,646*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

17. Restricted funds

	At 1 April 2020	Income	Expenditure	**At 31 March 2021**
	£	£	£	**£**
Aged Veterans GM	62	-	(62)	**-**
FiMT	276	-	(276)	**-**
Poppy Scotland	1,042	61,025	(51,200)	**10,867**
Simply Health	216	-	(216)	**-**
College of Policing	1,689	-	(1,689)	**-**
Eveson Charitable Trust	565	-	(565)	**-**
RN & RM Grant	6,779	-	(6,779)	**-**
Boots	1,096	-	(1,096)	**-**
Bulmers	282	7,500	(7,782)	**-**
NHS Fife	9,039	-	(9,039)	**-**
Armed Forces Covenant	15,818	186,424	(189,750)	**12,492**
South Lanarkshire	5,332	-	(5,332)	**-**
AVH Hereford & Nottingham	1,929	-	(1,929)	**-**
ABF South	35,543	458,546	(457,500)	**36,589**
Evelyn Trust	-	12,412	(12,412)	**-**
Aged Scotland	-	64,932	(60,000)	**4,932**
COVID19	-	78,500	(78,500)	**-**
Masonic Charitable	-	39,850	(39,850)	**-**
New Covenant Fund	-	70,927	(64,575)	**6,352**
RAFBF	-	15,000	(15,000)	**-**
Robertson	-	8,500	(8,000)	**500**
Veteran Foundation	-	42,500	(40,000)	**2,500**
Veteran Scotland	-	6,980	(1,802)	**5,178**
RAF Waddington	-	17,208	(17,208)	**-**
	79,668	1,070,304	(1,070,562)	**79,410**

17. Restricted funds (continued)

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
Aged Veterans GM	*543*	-	*481*	*62*
FiMT	*2,443*	-	*2,167*	*276*
Poppy Scotland	*9,221*	-	*8,179*	*1,042*
Simply Health	*1,914*	-	*1,698*	*216*
College of Policing	*14,947*	-	*13,258*	*1,689*
Eveson Charitable Trust	-	*5,000*	*4,435*	*565*
RN & RM Grant	-	*60,000*	*53,221*	*6,779*
Boots	-	*9,697*	*8,601*	*1,096*
Bulmers	-	*2,500*	*2,218*	*282*
NHS Fife	-	*80,000*	*70,961*	*9,039*
Armed Forces Covenant	-	*140,000*	*124,182*	*15,818*
South Lanarkshire	-	*47,195*	*41,863*	*5,332*
AVH Hereford & Nottingham	*11,803*	*5,274*	*15,148*	*1,929*
ABF South	*7,389*	*528,462*	*500,308*	*35,543*
	48,260	*878,128*	*846,720*	*79,668*

- Aged Veterans GM £25,000 was additional funding from Wythenshawe Hospital to continue the original Welfare Service Provision from the prior 2 year project until the end of September 2018, and was provided by the NHS Community Fund.
- FiMT was a bid in partnership with the Forces in Mind Trust for a project to identify Military Personnel through GP Surgeries.
- Poppy Scotland is a joint covenant funding bid for a 2 year project in Scotland, its official title is Unforgotten Forces. This was a multi partner bid lead by Poppy Scotland to provide welfare services to Aged Veterans in Scottish Regions
- Simply Health was a grant applied for through the Den-plan Community Fund and we were awarded funding for a Spider Dome to support our work locally in Hampshire.
- College of Policing provided funding to run 2 pilot schemes for Welfare Services in Hampshire and Avon & Somerset, the funding was given as a result of previous work we had carried out with the two Police Forces.
- Eveson Charitable Trust was to benefit the people living in Herefordshire, Worcestershire, to Birmingham and Coventry area supplying a welfare coverage for 12 months
- RN & RMC Grant have awarded with Greenwich Hospital a grant towards DMWS core costs
- Boots Charitable Trust have awarded DMWS to support costs for emergency response service in Nottinghamshire
- EF Bulmer Grant is to benefit the people living in Herefordshire, Worcestershire, to Birmingham and Coventry area supplying Welfare cover for 12 months
- NHS Fife funded provision of welfare services for the veterans community within the NHS Fife region
- Armed Forces Covenant Trust awarded a two year grant for the provision of strategic partnership activity in support of the Positive Pathways programme

17. Restricted funds (continued)

- NHS South Lanarkshire funded provision for welfare services for the veterans community within the South Lanarkshire region
- AV Hereford & Nottingham is a 2 year partner bid for covenant funding with Hereford and Nottingham county councils.
- ABF South is a partnership grant via the ABF Soldiers Charity funded from a Libor grant to provide welfare services across the South of England to the Armed Forces Community. This is a three year project.
- Evelyn Trust. Supporting the provision of welfare services at Addenbrookes Hospital
- Aged Scotland. Working in partnership with the Scottish Government and DMWS for veteran's welfare.
- COVID19. Various grants received to support DMWS's response to the Covid19 crisis.
- Masonic Charitable. Supporting veteran's welfare in Hereford.
- New Covenant Fund. Various grants for supporting veterans and families across the UK.
- RAFBF. Supporting RAF veterans in a hospital setting with specialist DMWS welfare.
- Robertson. Helping the establishment of veterans support in Glasgow.
- Veteran Foundation. Provision of welfare within the healthcare sector.
- Veteran Scotland. Supporting the medical welfare of veterans in Scotland

Current Projects & Key Partners:

- MOD Contract (Northern Ireland, RCDM Birmingham and Cyprus).
- RBL Recovery Centres (Battleback Centre, Lilleshall and Brydon House, Germany).
- Aged Veterans (Projects in Herefordshire and Nottingham).
- Aged Veterans (Unforgotten Forces project in Scotland: Arran & Ayrshire, Fife, Grampian and Lanarkshire).
- ABF (Major project in South England for Serving personnel/Families and Veterans/Families) – new areas – East Sussex and Dorset.
- H4H funded projects UK-wide (but for veterans who were WIS in service only).
- National Response Team & 24-hour Triage hotline.
- Nationwide training portfolio (MHFA, Welfare Diploma).

18. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2021 are represented by:			
Fixed assets	**3,927**	**-**	**3,927**
Current Assets	**816,515**	**79,410**	**895,925**
Creditors: Amounts falling due within one year	**(624,551)**	**-**	**(624,551)**
Total 2021	**195,891**	**79,410**	**275,301**

	Unrestricted funds £	*Restricted funds £*	*Total £*
Fund balances at 31 March 2020 are represented by:			
Fixed assets	*38,078*	*-*	*38,078*
Current Assets	*313,442*	*79,668*	*393,110*
Creditors: Amounts falling due within one year	*(196,240)*	*-*	*(196,240)*
Total 2020	*155,280*	*79,668*	*234,948*

19. Connected charities

DMWS was established by the trustees of the Joint Committee of the Order of the Hospital of St. John of Jerusalem and the British Red Cross Society (the "Joint Committee") to take over its Service Hospitals Welfare Department. The Joint Committee is a charity, registered on the Central Register of Charities under number 225753.

The membership rights in DMWS were originally held by the Chairman and Vice-Chairman of the Joint Committee, and the Joint Committee had the power of appointing Trustees. The Joint Committee transferred the assets and the undertaking of its Service Hospitals Welfare Department to DMWS at the close of business on 31 March 2001. In view of the decision of the trustees to wind up the Joint Committee, the trustees considered the implications of this for the constitution of DMWS. Accordingly, on 5 December 2005 an amended Memorandum and new Articles of Association were passed by Special Resolution of the trustees. The revised Memorandum and Articles of Association came into effect on 1 January 2006 and these, together with an associated Tripartite Memorandum of Agreement, resulted in transfer of the membership rights in DMWS to the Prior of the Priory of England and the Islands of the Order of the Hospital of St John of Jerusalem (the Prior) and the Chairman of the British Red Cross Society (Chairman). From that same date the appointment of Trustees of DMWS became a matter for the Board, which is informed by the recommendations of its Nominations Committee.

Further revisions were made to the Memorandum and Articles of Association, with effect from 25 November 2014, whereby the Prior and the Chairman were designated Founder Members. The new Articles stipulate that the objects of DMWS cannot be amended except with the prior written consent of the Founder Members. The new Articles further stipulate that on dissolution of DMWS, its assets shall be distributed equally between the Priory of England and the Islands of the Order of the Hospital of St John of Jerusalem and the British Red Cross Society. This provision likewise cannot be amended except with written consent of the Founder Members. The Articles have been further amended in July 2018, amendments were made to Article 5.4, regarding the term served by trustees, deletion of Article 5.5 regarding retirement of trustees as it conflicts with the amendment to 5.4, and amending Article 6.5 regarding the selection of the Chair and Deputy Chair.

20. Pension and other post-retirement benefits

Defined contribution schemes

Pension contributions due at the year-end amounted to £8,999 (2019/20: £8,383).

	2021	*2020*
	£	*£*
Pension contributions payable by the charity for the year	**54,014**	*48,273*

21. Control

The charity was under the control of the Trustees during the period under review.

22. Related party transactions

During the year the charity received an unrestricted donation from the Queen Mary's Roehampton Trust totalling £20,000 (2019/20 £25,000) of which James Macnamara is a trustee.