



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 1 st 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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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

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.

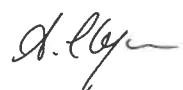
At the end of this financial year Paul Gaffney, who had been our Chief Executive for over 7 years, took the decision to step down at the end of March 2024. Paul has provided excellent leadership and inspiration, and we are all grateful for his dedication, input and direction. Paul has driven many achievements 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
FOR THE YEAR ENDED 31 MARCH 2024

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).

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

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

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.



TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

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.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

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.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

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.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

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

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

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

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

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."

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

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.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

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.

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

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

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.

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

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:

Y 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.

Y 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 an 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:

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

- 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 £
<u>Income from:</u>					
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
<u>Expenditure:</u>					
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	
		<u>1,373,972</u>		<u>1,112,086</u>	
Creditors: amounts falling due within one year	15	(692,213)		(697,040)	
Net current assets			<u>681,759</u>		415,046
Total net assets			<u>681,759</u>		<u>415,046</u>
Funds and reserves					
<i>Income funds</i>					
Restricted funds	17		5,354		59,823
Unrestricted funds			676,405		355,223
Total funds			<u>681,759</u>		<u>415,046</u>

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:



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			6,049	
	27,422			
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

	At 1 April 2023	Cash flows	Non-cash changes	At 31 March 2024
	£	£	£	£
Reconciliation of cash flows and net debt				
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.

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

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.

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

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

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
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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
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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.

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

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

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.

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

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

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 £
<u>Welfare services</u>						
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

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

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

5. Total expenditure

	Staff costs £	Other costs £	Total 2024 £	Staff costs £	Other costs £	Total 2023 £
<u>Welfare services</u>						
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

	<i>Welfare services £</i>	Total 2024 £	<i>Welfare services £</i>	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

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

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

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

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £
<u>Income:</u>				
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
<u>Expenditure:</u>				
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

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

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

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	2023
	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:

	2024	2023
	No.	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.

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

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

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	-

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

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

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

	2024	2023
	£	£
Deferred income:		
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

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

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

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

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

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

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.