

Wirral Women & Children's Aid

Unaudited Financial Statements

31 March 2023

Registered Charity Number : 1106399

Company Number : 05250366

**HAILWOOD & CO
CHARTERED ACCOUNTANTS**

Wirral Women & Children's Aid
Unaudited Financial Statements
for the year ended 31 March 2023

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Wirral Women & Children's Aid
Unaudited Financial Statements
for the year ended 31 March 2023

Charity registration number 1106399
 Company number 05250366

TRUSTEES/DIRECTORS

Chair

M Marshall

Treasurer

D Bennett

Directors

M Marshall

D Bennett

A Beech

V Beech

C Ross

K Rigby

A Birchall

L Parry

Appointed 11/06/2022

PATRONS

The Rt Hon. The Lord Field of Birkenhead CH DL

Dr Katy Kidd

Dame Lorna Muirhead DCVO DBE

Stephen R Ross

Samantha Hillas KC

CORRESPONDENCE ADDRESS

P O Box 14

Birkenhead

CH41 6PX

REGISTERED OFFICE

19 Hamilton Square

Birkenhead

CH41 6AY

AUDITORS

Hailwood & Co.

Chartered Accountants

392-394 Hoylake Road

Moreton

Wirral

CH46 6DF

Wirral Women & Children's Aid**STATEMENT OF TRUSTEES' RESPONSIBILITIES****for the year ended 31 March 2023**

The trustees 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, which 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 apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (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. They are also responsible for safeguarding the assets of the charitable company and hence 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 information of which the charitable company's examiner is unaware;
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

On behalf of the Trustees

Independent Examiner's Report**to the members of Wirral Women & Children's Aid**

I report to the trustees of Wirral Women and Children's Aid on the accounts for the year ended 31 March 2023 which comprise of the Summary Income and Expenditure Account, the Statement of Financial Activities, the Balance Sheet and related notes.

Respective responsibilities of the trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in Section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records have not been kept in respect of the company as required by section 386 of the Companies Act 2006; or
- the accounts do not accord with these records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

7 September 2023
Moreton, Wirral

Adam French B.Eng FCA
Hailwood & Co.
Chartered Accountants
Registered Auditors

Wirral Women & Children's Aid

SUMMARY INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 March 2023

	Note	2023 £	2022 £
Income		652,626	501,524
Interest and investment income		1,917	1,035
Total income		<u>654,543</u>	<u>502,559</u>
Expenditure		613,969	553,007
Depreciation		2,466	1,903
Total expenditure		<u>616,435</u>	<u>554,910</u>
Net income/(expenditure) for the year	10	<u><u>38,108</u></u>	<u><u>(52,351)</u></u>

Movements in reserves are shown in note 9.

None of the charity's activities were acquired or discontinued during the above two financial periods.

There are no recognised gains and losses in the year ended 31 March 2023 or the year ended 31 March 2022 other than the surplus/ (deficit) for each year.

Total income comprises £534,991 for unrestricted funds and £119,552 for restricted funds. A detailed analysis of income by source is provided in the Statement of Financial Activities.

The summary income and expenditure account is derived from the statement of financial activities on page 15 which together with the notes to the accounts on pages 17 to 25, provides full information on the movement during the year on all the funds.

Wirral Women & Children's Aid

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Income from:					
Donations		52,718	-	52,718	32,835
Other trading activities		40,926	-	40,926	40,956
Investment income		1,917	-	1,917	1,035
Charitable activities		439,430	119,552	558,982	427,733
		<hr/>	<hr/>	<hr/>	<hr/>
Total income	2	534,991	119,552	654,543	502,559
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Charitable activities	3	512,838	60,180	573,018	516,971
Raising funds	4	43,417	-	43,417	37,939
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		556,255	60,180	616,435	554,910
		<hr/>	<hr/>	<hr/>	<hr/>
Net incoming/(outgoing) resources before transfers		(21,264)	59,372	38,108	(52,351)
Transfers between funds	9	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		(21,264)	59,372	38,108	(52,351)
Reconciliation of funds:					
Total funds brought forward	9	252,133	13,781	265,914	318,265
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward	9	230,869	73,153	304,022	265,914
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Wirral Women & Children's Aid

BALANCE SHEET

As At 31 March 2023

	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	6	63,490	62,647
Current assets			
Debtors	7	33,240	54,220
Cash at bank and in hand		329,945	215,242
		<u>363,185</u>	<u>269,462</u>
Liabilities:			
Creditors: amounts falling due within one year	8	<u>(122,653)</u>	<u>(66,195)</u>
Net current assets		240,532	203,267
Net assets	11	<u>304,022</u>	<u>265,914</u>
The funds of the charity:			
Unrestricted income funds	9	230,869	252,133
Restricted income funds	9	<u>73,153</u>	<u>13,781</u>
		<u>304,022</u>	<u>265,914</u>

For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with SORP (FRS 102).

The financial statements on pages 14 to 25 were approved by the Trustees on 7 September 2023 and signed on its behalf by:

M Marshall - Chair D Bennett - Treasurer

Company Number : 05250366

Wirral Women & Children's Aid

NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2023

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost accounting rules and comply with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 but does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The charity constitutes a public benefit entity as defined by FRS 102.

Company Status

The charity is a company limited by guarantee. The company has no share capital.

Fund accounting

Restricted funds are those subject to specific restrictions imposed by donors and funders.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes.

General funds comprise funds which represent accumulated surpluses and deficits in the Statement of Financial Activities, after transfers to/from the designated funds.

The purposes and uses of all funds are set out in note 9 to the accounts.

Income

All donations, sundry income and rental income are recognised on a receivable basis.

Grants are recognised in the period to which they relate, and are allocated to either the restricted fund they are intended for, or to unrestricted funds.

Expenditure

The cost headings comprise expenditure, including staff costs, directly attributable to the organisation's activities. Where costs cannot be directly attributed they have been allocated to activities on a basis consistent with the use of the resources.

Fixed assets and depreciation

Fixed assets are stated at cost and are depreciated over their useful economic lives at the following rates:

Improvements to property	1% of Cost
Furniture, fixtures and fittings	15% of Net Book Value
Office equipment	15% of Net Book Value
Computers	33.33% of Net Book Value
Play equipment	15% of Net Book Value

All significant assets are reviewed annually for impairment and provision made where considered necessary.

Wirral Women & Children's Aid

NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2023

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
2 Income				
Donations	52,718	-	52,718	32,835
Interest receivable	1,917	-	1,917	1,035
Fundraising trading	40,926	-	40,926	40,956
Grants receivable	-	119,552	119,552	26,249
Rental income	439,274	-	439,274	401,183
Income from other operating activities	156	-	156	301
	<u>534,991</u>	<u>119,552</u>	<u>654,543</u>	<u>502,559</u>
3 Charitable activities				
Salaries and related costs	350,128	35,042	385,170	333,551
Rent and rates	26,800	-	26,800	24,013
Light and heat	9,919	525	10,444	20,488
Insurance	4,601	240	4,841	4,382
Sundry expenses	28,008	-	28,008	31,281
Grant expenditure	-	24,373	24,373	17,797
Training costs	6,587	-	6,587	9,617
Repairs and maintenance	39,430	-	39,430	30,749
Rent arrears written off	869	-	869	2,216
Management fees	16,080	-	16,080	14,208
Printing and stationery	3,469	-	3,469	3,878
Telephone and postage	3,669	-	3,669	4,501
Travel and car expenses	6,545	-	6,545	6,968
Bank charges	345	-	345	293
Legal and professional fees	9,296	-	9,296	4,192
Accountancy fees	4,626	-	4,626	6,934
Depreciation: Property improvements	686	-	686	686
Depreciation: Furniture, fixtures and fittings	288	-	288	339
Depreciation: Play equipment	231	-	231	272
Depreciation: Office equipment	234	-	234	35
Depreciation: Computer equipment	1,027	-	1,027	571
	<u>512,838</u>	<u>60,180</u>	<u>573,018</u>	<u>516,971</u>

Wirral Women & Children's Aid

NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2023

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
4 Raising funds				
Salaries and wages	25,246	-	25,246	23,620
Rent and rates	8,500	-	8,500	8,500
Light and heat	(142)	-	(142)	847
Insurance	907	-	907	784
Repairs and maintenance	8,001	-	8,001	3,417
Printing, postage and stationery	-	-	-	100
Telephone	619	-	619	516
Sundry expenses	286	-	286	155
	<u>43,417</u>	<u>-</u>	<u>43,417</u>	<u>37,939</u>

5 Salaries and wages	2023	2022
	No	No
Average number of full time equivalent employees	13	12
	<u>13</u>	<u>12</u>
Staff costs for the above:	£	£
Wages and salaries	373,411	327,258
Employers' national insurance	29,311	23,550
Employers' pension	7,694	6,363
	<u>410,416</u>	<u>357,171</u>

There were no employees earning a salary in excess of £60,000 in either year.

The trustees received no remuneration or expenses in either year.

The company operates a defined contribution scheme for the benefit of its employees.

Wirral Women & Children's Aid

NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2023

6 Tangible fixed assets

	Property improvements £	Furniture fixtures & fittings £	Office equipment £	Computer equipment £	Play equipment £	Total £
Cost or valuation						
1 April 2022	68,552	33,339	2,352	7,227	7,721	119,191
Additions	-	-	1,356	1,953	-	3,309
Disposals	-	-	-	-	-	-
31 March 2023	68,552	33,339	3,708	9,180	7,721	122,500
Depreciation						
1 April 2022	10,722	31,420	2,151	6,069	6,182	56,544
Charge for year	686	288	234	1,027	231	2,466
Disposals	-	-	-	-	-	-
31 March 2023	11,408	31,708	2,385	7,096	6,413	59,010
Net book amount						
31 March 2023	57,144	1,631	1,323	2,084	1,308	63,490
31 March 2022	57,830	1,919	201	1,158	1,539	62,647

7 Debtors

	2023 £	2022 £
Rent and service charges receivable	17,628	22,222
Sundry debtors and prepayments	15,612	31,998
	33,240	54,220

Wirral Women & Children's Aid

NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2023

				2023	2022
				£	£
8 Creditors due within one year					
PAYE and national insurance				8,300	7,950
Sundry creditors and accruals				114,353	58,245
				<u>122,653</u>	<u>66,195</u>
9 Funds					
	Balance	Incoming	Outgoing		Balance
	at 1 April	resources	resources	Transfers	at 31 March
	2022				2023
	£	£	£	£	£
Restricted Funds					
P H Holt Foundation	7,781	-	7,596	-	185
Claude Ballard	6,000	-	6,000	-	-
Pilot Scheme - Outreach fund	-	113,969	42,467	-	71,502
One Tech Wirral	-	5,583	4,117	-	1,466
	<u>13,781</u>	<u>119,552</u>	<u>60,180</u>	<u>-</u>	<u>73,153</u>
Unrestricted Funds					
Family Link Activities	-	40,000	59,545	19,545	-
General Fund	107,375	449,065	452,212	(20,388)	83,840
Charity Shop	65,878	40,926	43,417	-	63,387
Hardship Fund	16,233	5,000	1,081	-	20,152
Capital Fund	62,647	-	-	843	63,490
	<u>252,133</u>	<u>534,991</u>	<u>556,255</u>	<u>-</u>	<u>230,869</u>

In some cases where the charity has received restricted funding in the past, the trustees continue to fund that activity from unrestricted funds once the restricted funding has run out. This is the case with the first unrestricted fund above.

Wirral Women & Children's Aid**NOTES ON FINANCIAL STATEMENTS****for the year ended 31 March 2023****9 Funds (continued)****Restricted fund - P H Holt Foundation**

As reported last year, a grant was applied for from the Resilience Fund of the P H Holt Foundation in July 2021 to cover the costs of trauma training to provide staff with insights into the psychology of mental ill-health and challenging behaviour, providing tools and techniques for responding to a child's narrative of painful life events. A grant of £15,606 was awarded which covered the costs of 12 staff completing their level 5 diploma in Trauma and Mental Health Informed Schools and Communities.

The staff have now all achieved their diplomas and application for accreditation as a fully trauma informed service will be made shortly with the remaining grant being used towards the cost. Staff have reported finding the training and tools really useful in helping residents to talk about their trauma and to begin their healing process.

Restricted fund - Claude Ballard

We received a grant of £6,000 from the Claude Ballard Southall Memorial charity last year which has been used this year to support our work in schools by one of the Family Link workers. 11 children have been worked with this year, with many more on the waiting list.

Restricted fund - Pilot Scheme Dispersed Accommodation and Support

We signed agreements with Wirral Borough Council as its preferred partner for the delivery of both a Domestic Abuse specialist floating support service and a Domestic Abuse dispersed accommodation scheme. The grants for the schemes total £127,479 and £155,486 respectively for a two year period.

The dispersed accommodation scheme anticipates a total of 6 properties being secured, with each property having 5 move-ons within the two year pilot scheme period (which commenced on 1 October 2022). At the year end, only one property was in use (although a second property was occupied soon after and five properties have now been secured), resulting in the unspent balance on the grant.

The floating support service is not tied to any specific unit of accommodation and support has been provided to 26 families by the outreach staff since the scheme started on 1 April 2022.

Wirral Women & Children's Aid

NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2023

9 Funds (continued)

Restricted fund - One Wirral TechKnow

We were approached by Resilient (NW)CIC to apply for a One Wirral TechKnow grant in connection with digital inclusion projects across Wirral. We entered into a two year partnership agreement which includes training and participation in networking events with other organisations who are part of the digital inclusion project. A total grant of £8,674 was awarded which will be paid over two years to cover the overhaul of our wifi configuration, purchase of equipment for use by residents and a maintenance contract for two years. The wifi connection in the building was very unstable, resulting in connections frequently being lost during meetings and residents being unable to independently access their benefits, welfare rights, housing options and support networks. It is anticipated that this grant will improve digital access for nearly 100 staff and residents over the two year period plus the numerous professionals who visit the Refuge and need a reliable wifi connection.

Family Link Activities

We currently receive no statutory funding for the work we undertake with children and young people which comprises a significant part of the service we provide. However, we receive many generous donations which we are able to use to support the work with all our residents.

The Family Link workers organise events inside the Refuge, such as shared cooking and meals, and trips out including to Southport, Chester Zoo, activity centres and science museums. Visits to the beach included attachment games between mums and children in the sand, crab racing and picnics. Completion of the Trauma Informed diploma has enhanced the support provided, encouraging families to activate their play seeking systems which will improve their trust and help them build healthy relationships.

We have been able to fund professional counselling for individual residents which they would otherwise have to wait much longer for.

Family Link also covers therapeutic outreach work on an individual basis with children and young people in schools who have witnessed or experienced domestic abuse. A variety of age appropriate techniques are utilised to cover areas such as understanding thoughts and emotions, having your voice heard, building healthy attachments, processing past or current traumas. Weekly sessions in the school last for between 12 to 16 weeks and support is also offered to the parents and other professionals.

Contact is maintained with children and young people after the sessions have been completed if required, including attending social care meetings. As noted above, we received some specific funding to support this work from the Claude Ballard Southall Memorial charity.

Wirral Women & Children's Aid

NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2023

9 Funds (continued)

Charity Shop

Our shop in Upton Road, Moreton is open 5 days per week and generated a turnover of £40,926. A small deficit of £2,491 was sustained this year due to unexpected roof repairs of over £4,000. The successful operation of the shop is dependent on the team of volunteers and dedication of the manager, as well as the generosity of our regular customers and donors.

Hardship Fund

This is a designated fund to be used at the discretion of the Management Committee. It has been used to cover the housing costs of women whose circumstances prevent them from claiming full state benefits and to provide short term financial support where required.

During the year £1,081 of the Welfare Hardship Fund has been used in respect of seven women, leaving a balance in the fund at the year end of £20,152.

Capital Fund

This is a fund, designated by the trustees, which represents the net book value of fixed assets.

10 Income and expenditure account

	£
1 April 2022	265,914
Surplus for the year	38,108
	<hr/>
31 March 2023	304,022
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Wirral Women & Children's Aid

NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2023

11 Analysis of net assets between funds

	Tangible fixed assets	Net current assets	Total
	£	£	£
Restricted Funds			
P H Holt Foundation	-	185	185
Claude Ballard	-	-	-
Pilot Scheme - Outreach fund	-	71,502	71,502
One Tech Wirral	-	1,466	1,466
	<hr/>	<hr/>	<hr/>
	-	73,153	73,153
	<hr/>	<hr/>	<hr/>
Unrestricted Funds			
Family Link Activities	-	-	-
General Fund	-	83,840	83,840
Charity Shop	-	63,387	63,387
Hardship Fund	-	20,152	20,152
Capital Fund	63,490	-	63,490
	<hr/>	<hr/>	<hr/>
Unrestricted Funds	63,490	167,379	230,869
	<hr/>	<hr/>	<hr/>
Total Net Assets	63,490	240,532	304,022
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

12 Related parties

There were no related party transactions during the year.

13 Financial Commitments

At 31 March 2023 the Charity had annual commitments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Expiry date:		
Within one year	8,500	7,792
Between one and five years	8,500	17,000
	<hr/>	<hr/>
	17,000	24,792
	<hr/> <hr/>	<hr/> <hr/>

Wirral Women & Children's Aid

DETAILED INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 March 2023

	2023		2022	
	£	£	£	£
Income				
Grants receivable		119,552		23,086
Grants receivable - JRS		-		496
Grants receivable - Small business support		-		2,667
Donations		52,718		32,835
Rental income		439,274		401,183
Interest		1,917		1,035
Shop income		40,926		40,956
Other income		156		301
		<hr/>		<hr/>
		654,543		502,559
Less Admin & Support Costs				
Salaries and related costs	385,170		357,171	
Rent and rates	26,800		24,013	
Light and heat	10,444		20,488	
Insurance	4,841		4,382	
Sundry expenses	28,008		31,281	
Grant expenditure	24,373		17,797	
Training costs	6,587		9,617	
Repairs and maintenance	39,430		30,749	
Printing and stationery	3,469		3,878	
Telephone and postage	3,669		4,501	
Travel and car expenses	6,545		6,968	
Depreciation	2,466		1,903	
Bank charges	345		293	
Legal and professional fees	9,296		4,192	
Accountancy fees	4,626		6,934	
Shop expenses	43,417		14,319	
Rent arrears written off	869		2,216	
Management fees	16,080		14,208	
	<hr/>		<hr/>	
		616,435		554,910
Surplus/(deficit) for the year		<hr/>		<hr/>
		38,108		(52,351)
		<hr/>		<hr/>