

TOXTETH WOMEN'S CENTRE

**TRUSTEES' REPORT &
FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31ST AUGUST 2023**

Charity Registration No. 1147835

CONTENTS

	Page
Trustees' Report	2
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13

TOXTETH WOMEN'S CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST AUGUST 2023

The trustees are pleased to present their annual report for the year ended 31st August 2023.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) (as amended for accounting periods commencing from 1st January 2019).

OBJECTIVES AND ACTIVITIES

The objectives of the charity are to promote the benefit of women, in particular those from ethnic minority communities in Toxteth, Liverpool through:

- The advancement of education and training
- The relief of poverty, sickness and distress
- The promotion of good health
- The provision of recreational facilities in the interests of social welfare with the object of improving their conditions of life
- The advancement of the Christian faith

We provide women from ethnic minorities with opportunity, community and support to improve their quality of life.

Opportunity: ESOL Classes, Drama Sessions, Zumba, Touch Tennis

Community: Gardening, Parties, other events and activities

Support: Resource Room, Crisis Support, Specialist Support (eg FGM, honour-based abuse)

We are the only local provider of free, female-only English classes with a crèche.

The women we support are often isolated and facing barriers to accessing services such as healthcare, housing and education. Many are claiming asylum, have refugee status or are here on a visa. Virtually all are second language English speakers, often struggling with mental health and needing emotional and practical support.

We support women to grow in their skills and confidence, and with a wide range of issues causing them stress and distress. We have chosen not to prepare our students for ESOL exams, freeing us up to teach to the needs of the learners and not to the exam. Because of the warmth of the relationships formed at TWC, especially through our ESOL classes, many women build trust with our staff and volunteers and then reach out for further support.

ACHIEVEMENTS AND PERFORMANCE

1. Activities At The Centre

We continued our normal activities through the week, and they were very popular, with nearly 250 ESOL enrolments across both centres, in classes from Pre-Entry to Entry 2/3 level. We were delighted to be commended for the quality of our ESOL delivery by a trainer from the Home Office.

- **ESOL**

The Tab (Toxteth) Across the whole year, 159 women registered, and 58 children came to creche. At least 42 of the women were claiming asylum. Average attendance on one day was around 60. At this venue we made space for everyone and had a high turnover as some women were moved elsewhere fairly quickly.

TOXTETH WOMEN'S CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST AUGUST 2023

The Hub (Wavertree) Last year we had 87 enrolments over the year, of whom at least 2 were claiming asylum. We had a further 39 on the waiting list who were not able to join a class. Average attendance on any one day was around 40. Most of the women here are more settled, many with refugee status.

- **Helpdesk** - this year we formalised our 'Helpdesk' slot after ESOL class, with 7 individual staff and volunteers offering general, non-specialist help. We recorded 33 situations where we helped women with various needs around accessing key services, eg filling in a child benefit form, phoning a clinic in response to a letter.

Feedback on ESOL classes from the women continued to be very positive. Two ladies worked together to write:

"I love my class. Good teachers. Enjoy listening to teacher and speaking English. Like meeting other ladies. Teacher is friendly."

"I love coming here, to learn English. So, the place helps me to strengthen my English."

2. Volunteers

We had many volunteers join us as well as a few stepping down. In our volunteer feedback survey, the biggest challenge they identified was overstretch. We were able to develop some areas according to individual volunteers' skills and availability. For example:

- A recently retired teacher provided a weekly tuition slot for children at the local asylum hostel not in school.
- A retired man offered to use his car to collect and deliver donated items for us; we kept him busy!

3. 'Participatory-Led'

We remained keen to encourage the women in getting involved and taking ownership. We were thrilled that some women at the centre took an active role in organising the end of year parties and worked really well together.

At the bridging hotel we listened to what the women wanted and how they wanted it to work, eg a party for International Women's Day and another party to celebrate Eid at the end of June. At the Centre, a group of women organised a 'party in the park', with games (egg and spoon), a picnic and performing poetry they had written at the drama group. Another group wanted a pamper party, with art, henna and dancing.

One woman commented after a party:

"I feel relaxed when I dance, I forget my stress and I dance."

Our Centre Manager commented: *"It was great to see the women planning the different parties. One woman told me not to worry about the party in the park, that everything would be ok because she was bringing Biryani. They seemed so happy at the parties, sharing food and dancing."*

It became clear that the women want 'community': in particular, a space where they can be with friends. TWC provided friendship for many and for some, even a sense of being family.

4. Centre Manager's Impact

Three particularly significant areas of support the Centre Manager was able to focus on this year were:

4.1 Donations room

A relatively new area for us (post-Covid) is the ever-growing demand for our Donations Room, alongside a growing network of people who generously donate items. The Centre Manager invested a huge amount of time in this over the year, helped by some of the women who stayed after class or came in at other times to help sort donations.

- We know that at least **148 families** have benefited from our donations room over the past year.
- **35 pregnant mums** (not attending TWC classes) were referred to us by the Mersey Care health visitors working with people claiming asylum across the Liverpool region. We gave all these women a baby box with baby clothes and other essential items, and the vast majority of them also received prams.
- **19 families from asylum hostels** not referred by Mersey Care or attending TWC ESOL classes but referred by other women in the hostels. Most were recently arrived and came to us for basics eg clothes, kitchen items.
- **40 Afghan families at the bridging hotel** (including prams, Moses baskets, clothes, suitcases, car seats, etc).
- **54 women** (probably many more but not recorded) **from our ESOL classes** also used the donations room.
- **50-60 families** were given a pram or buggy.

The Centre Manager comments: *"A couple who were claiming asylum were moved to Liverpool 2 weeks before their due date, with their first child. We were able to provide things they needed including a car seat for when they left the hospital with their newborn. A couple of days after the baby was born the mum called saying she was in lots of pain when feeding the baby and asked if we had a breast pump. Amazingly we had just been donated a brand new one."*

4.2 Afghan women in the bridging hotel

The Centre Manager continued to give significant time and energy to these women. They struggled with many issues, not least still being there almost 2 years after first arriving, and then with the sudden announcement of the closure of the hotels and all the uncertainty around that. The last few months were particularly stressful.

Our local hotel was severely under-resourced and there was relatively little provision for the women, not even a room allocated for women and/or children as a larger space for them to gather outside their own rooms. In addition to helping women with practical needs from our donations room, our Centre Manager supported women emotionally, she commented

"we loved being able to respond at the hotel when the women asked for an Eid party, and the fact that they trusted us to do that."

In the face of so many traumatic situations, one major contribution was simply to provide a safe communal space for women to get together and chat; craft activities helped facilitate this. There was a degree of overlap with 'specialist and crisis support' below. There were many very difficult situations and distressing conversations arising.

TOXTETH WOMEN'S CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST AUGUST 2023

4.3 Specialist support and crisis care

Our Centre Manager and a few volunteers under her supervision continued to support women and families through very difficult circumstances:

- Safeguarding - 4 cases (involving another safeguarding team)
- Honour-Based Abuse – 5 cases (including the two most serious cases at the hotel – multi-agency, husbands in prison).
- 1 family with a genetic disorder – very complex support
- Mental health – 3 cases
- Modern day slavery – 2 cases
- Housing problems / homelessness – 4 cases
- Letters to the Home office supporting claims for asylum/housing - 8 cases

We believe the number of women experiencing domestic violence was much higher than the number we gave specific crisis care to, but it is difficult to give a number for that.

5. OTHER ACHIEVEMENTS OF THE CHARITY

- **'Flourish' drama workshops - weekly at both centres**

Our 'Flourish' drama workshops continued, with around 5-15 women on average attending the weekly sessions. These were highly creative and responsive to the women. The sessions built confidence, connection and a sense of community. The women created poetry from their personal experience and then performed them in front of others at the end of the year. The poem was called 'When I Look in the Mirror, What Do I See?'. Our Centre Manager reflects: *"I was supporting one woman (left an abusive husband) but every week she made sure she was at the drama group. She said that she loves it because she laughs. I would see her in the group and it looked like it was a release for her, where for a short time she could relax and laugh and not have to think about what was going on. All of the women who attend the group for the 90 minutes seem to laugh and have fun; maybe for these 90 minutes they forget what is happening in their situation. Many are concerned about their country and family members still in their home country. Or have very stressful situations with ex-husbands."*

- **Zumba sessions – weekly at both centres**

These provided exercise and fun for the women. We also had funding to add several sessions at the bridging hotel, where women and teenage girls really enjoyed dancing with our Zumba teacher to music they chose. We were sad this year to say goodbye to Jennie, who has been teaching Zumba at the centre for 4 years. She continued to do weekly sessions at both centres this year and also added some sessions for Afghans at the bridging hotel. She reflected: *"I enjoy teaching here so much! The environment that the staff and volunteers have created for these women and their families to come together as part of a community, offering guidance and support in many ways, it's just a joy to be a part of. You can see how much the women value TWC and the services they provide by how much they thank them, their smiles and body language when they are there, and when they leave."*

TOXTETH WOMEN'S CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST AUGUST 2023

- **Food delivery** – a team of around 15 volunteers delivered food to family homes and asylum hostels three nights a week for the year, averaging around 60 items (mostly sandwiches) per evening. We had around 30 family homes on our list, which we delivered to on a rota basis on Fridays. We usually delivered to Birley Court on Wednesdays and Seiont House on Thursdays.
- **Parties** – we held a number of parties, approximately twice a term in three locations: Toxteth, Wavertree and the bridging hotel in Speke. This offered the women a safe space to relax, chat and even dance together, and gave their children the chance to enjoy crafts and games.
- **Jasmine Garden Project** – as we were awarded £4,350 of funding from the Metro Mayor's Community Environment Fund, we spent quite a bit of the money on equipment and infrastructure (rebuilding raised beds, ensuring there is water, storage and seating on site). The garden was a great space for building relationships and having conversations with the women.
- **Strong working relationships with other agencies** – our Centre Manager continues to be part of the Merseyside Coordination Group supporting refugees. As she supports women she liaises closely with social workers, Mersey Care health visitors, Refugee Action, Savera UK, Safe Families, the Red Cross and the CAB.

6. Staffing:

We recruited a new Administrator and also recruited for the new post of Creche Team Leader. We continued to increase paid staff hours and increased the number of staff employed. Some of this was in response to staff feedback about their roles, and some was in response to staff ill-health.

Our Administrator reflected: *"Since starting the role of Administrator in November 2022, I have been on a significant learning curve as I have better understood the charity and how it works. I'm glad to be able to help facilitate the smooth running of the charity which makes such a difference to the lives of so many people. I enjoy meeting the women who join the classes when I complete registration forms with them - a task that hasn't diminished throughout the year as we frequently have new families moving to the area."*

7. Evangelism:

We remained committed to helping women of any and all faiths equally, respecting the fact that while some women wish to ask more about what we believe as Christians, others may not. Our activities were not primarily evangelistic, but we included very short talks at parties and events through the year to mention the significance of various events in the calendar to us as Christians (eg Christmas, Easter, International Women's Day).

Our Centre Manager is very relational and responsive, and found that she had many informal conversations with women, children and even husbands about prayer and faith.

We remained happy to signpost women to local churches if they wanted to know more about the Christian faith, or if they were believers seeking baptism and Christian fellowship. Three women (two Iranian and one Syrian) were baptised in September 2022 at the Toxteth Tabernacle.

8. Trustees

This year we recruited two energetic and capable trustees, with professional expertise in HR and managing staff.

TOXTETH WOMEN'S CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST AUGUST 2023

However, we were unable to fill the vacancy in the Treasurer role after Brenda stepped down. However, this need enabled us to share knowledge and understanding of our accounts more widely across the trustees, which was immensely helpful. At the end of the year Hannah, our Fundraising Lead and previous Chair, also stepped down.

9. Building Capacity And Support

Our work continued this year thanks to the ongoing support of many volunteers, prayer supporters, generous local churches, and both Christian and secular funders.

We scaled back our activities slightly in summer 2023 as we were running low on funds; we cut back on non-essential spending and closed the Hub a couple of weeks early in order to save on rent. We had a successful fundraising concert at Easter (thanks to the Liverpool Rock Choir) which was a springboard for strengthening relationships with individuals, churches and other groups.

FINANCIAL REVIEW

Total income for the year was £65,024 (2022: £48,813) of which £33,661 (2022: £22,850), related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £75,047 (2022: £55,466), leaving a deficit for the year of £10,023 (2022: deficit £6,653).

At 31st August 2023 the charity's reserves stood at £9,061 (2022: £19,084) of which £7,586. (2022: £10,522) represented restricted funds.

RISK MANAGEMENT

Health and Safety, Vulnerable Adults, Confidentiality, and Risk Assessment Policies are in place to manage major risks by regular review and evaluation. Appropriate action is taken by Trustees as necessary.

RESERVES POLICY

It is the policy of the charity to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and three months' running costs should no further funding be received.

As at the end of the financial year the unrestricted funds totalled £1,475. The charity requires £5,447 for redundancy provision and £9,612 for three months' running costs, (total £15,059).

The trustees plan to build up our unrestricted reserves by increasing the amount of regular giving from supportive individuals, churches and other groups, and by one-off fundraising events and activities.

PLANS FOR THE FUTURE

In the year ahead we are aiming to focus on running the charity well – consolidating recent growth, building up financial support, strengthening everyone in their roles and trying to develop the team we have. At the same time, we recognise that we need to grow to avoid overstretch and overreach.

TOXTETH WOMEN'S CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST AUGUST 2023

Priorities for the year ahead:

Consolidate funding and build up regular giving with a view to being in a better position to increase salaries in 2024-25. Secure repeat funding where possible. Increase income to at least £85,000.

- Strengthen existing partnerships – secular and Christian funders, churches, individual Christians, other support networks.
- Seek out new partnerships for funding & support.
- Build up our unrestricted reserves and designate funds specifically for this so that we are able to cover redundancy provision and 3 months' running costs.
- Review the Centre Manager's pay for the first time in several years (5% increase from Sept 2023).
- Review the Centre Manager's role to take into account significant new challenges and changes in the last couple of years, and the development of the Administrator role.
- Ensure staff take all their annual leave and monitor whether a TOIL policy is needed.
- Put clearer management, supervision and appraisal structures in place for our staff team.
- Train and develop staff and volunteers where possible; share expertise more widely across the charity.
- Utilise external expertise and training for our trustees (eg Association of Chairs, Getting on Board).
- Recruit two new trustees.
- Include three more 'admin weeks' (no classes) in the calendar to relieve pressure on everyone.
- Include the women more in planning and organising.
- Improve our monitoring and data collection processes so that we are in a better position to monitor, evaluate and report our impact on beneficiaries.
- Get regular social media posts up and running.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Toxteth Women's Centre is a registered charity, number 1147835 formed in 26th June 2012.

The Governing Document is a Trust Deed adopted on 1st June 2012. The charity operates a Women's Resource Centre in Liverpool, and its work includes support of women throughout Merseyside.

The Board of Trustees also forms the Management Committee which appoints officers who are responsible for the day-to-day running of the charity.

Toxteth Women's Centre is managed and governed by a Management Committee, consisting of trustees and the Centre Manager. Management Committee meetings are held bi-monthly and agenda items include finance, health & safety and staff reports.

TOXTETH WOMEN'S CENTRE
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST AUGUST 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Name Toxteth Women's Centre

Charity Number 1147835

Address & Office Toxteth Tabernacle
Park Road
Liverpool
L8 8AN

Trustees During the year members of the Board of Trustees were as follows:

C Adams
KE Allsopp (Appointed 13th March 2023)
B Clarke (Resigned 1st March 2023)
F Dobrush
C Hughes
E Kneale (Appointed 24th April 2023)
H C Northover (Resigned 31st August 2023)

Independent Examiner Ying Huang FCCA
c/o LCVS,
151 Dale Street,
Liverpool,
L2 2AH

Bankers The Co-operative Bank plc,
PO Box 250,
Skelmersdale,
WN8 6WT

Signed on behalf of the Trustees

.....
K Allsopp

KE Allsopp
Trustee

Date: 13/05/2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TOXTETH WOMEN'S CENTRE

I report on the accounts of the charity for the year ended 31st August 2023 which are set out on pages 11 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Ying Huang**

Relevant professional qualification or body: **FCCA**

Address: **c/o LCVS 151 Dale Street, L2 2AH**

Dated:20/05/2024.

TOXTETH WOMEN'S CENTRE
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST AUGUST 2023

	Notes	Unrestricted Funds 2023 £	Restricted Fund 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:					
Donations and legacies	2a	31,363	-	31,363	25,963
Charitable activities	2b	-	33,661	33,661	22,850
		-----	-----	-----	-----
Total income		31,363	33,661	65,024	48,813
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	3	38,450	36,597	75,047	55,466
		-----	-----	-----	-----
Total expenditure		38,450	36,597	75,047	55,466
		-----	-----	-----	-----
Net (expenditure), net movement in the year		(7,087)	(2,936)	(10,023)	(6,653)
		-----	-----	-----	-----
Total funds brought forward	8,9	8,562	10,522	19,084	25,737
		-----	-----	-----	-----
Total funds carried forward	7-9	1,475	7,586	9,061	19,084
		=====	=====	=====	=====

The notes on pages 13 to 21 form part of these accounts.

All the above amounts relate to continuing activities of the charity.

TOXTETH WOMEN'S CENTRE
BALANCE SHEET AS AT 31ST AUGUST 2023

	Notes	31 st August 2023		31 st August 2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	4		781		-
Current assets					
Debtors	5	359		369	
Cash at bank and in hand		9,067		19,605	
		-----		-----	
		9,426		19,974	
Current liabilities					
Creditors: amounts falling due within one year	6	(1,146)		(890)	
		-----		-----	
Net current assets			8,280		19,084
			-----		-----
Total assets less current liabilities			9,061		19,084
			=====		=====
Funds:					
Unrestricted funds	7, 8	1,475		8,562	
Restricted funds	7, 9	7,586		10,522	
		-----		-----	
		9,061		19,084	
		=====		=====	

Approved by Trustees on 6/05/2024

K. Allsopp.
 KE Allsopp – Trustee

C Hughes
 C Hughes – Trustee

TOXTETH WOMEN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2023

1. Accounting Policies

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2019) effective 1st January 2019 and Charities Act 2011.

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

The Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that they have plans in place to build up adequate reserves to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charities objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Fixed Assets

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Fixture & Fittings	20% per annum straight line basis
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Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

TOXTETH WOMEN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2023

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

TOXTETH WOMEN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2023

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised where the revision affects only that year, or in the year of the revision and future years where the revision affects both current and future years.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Cost of charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charity. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charity

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

2. Income and endowments from

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
a. Donations and legacies				
Donations	21,863	-	21,862	25,963
General grants	9,500	-	9,500	-
	-----	-----	-----	-----
	31,363	-	31,363	25,963
	=====	=====	=====	=====

Income from donations and legacies for 2022 related wholly to unrestricted funds.

TOXTETH WOMEN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
b. Charitable activities				
Allen Lane Foundation	-	-	-	6,000
Asda Foundation	-	-	-	1,500
Charles & Edna Broadhurst Charitable Trust	-	-	-	1,000
Church Urban Fund		5,000	5,000	
E L Rathbone Charitable Trust	-	-	-	1,500
Eleanor Rathbone Charitable Trust	-	5,000	5,000	-
F G Charitable Trust	-	3,000	3,000	-
Jug of Oil Trust	-	1,000	1,000	1,000
Liverpool City Region	-	4,325	4,325	-
P H Holt Foundation	-	11,336	11,336	9,500
Salvation Army Trustee Company	-	4,000	4,000	-
Tillotson Bradberry Charitable Trust	-	-	-	2,350
	-----	-----	-----	-----
	-	33,661	33,661	22,850
	=====	=====	=====	=====

Income from charitable activities in 2022 comprised £22,850 for restricted funds and £nil related to unrestricted funds.

3. Expenditure on Charitable Activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2023 £	Total 2022 £
To promote the well-being of all women by advancing education, alleviating poverty, improving health and well-being	57,405	17,642	75,047	55,466
	=====	=====	=====	=====

a. Analysed as follows:

	2023 £	2022 £
<i>Direct charitable expenditure:</i>		
Staff salary costs	43,638	31,073
Pension	814	598
Volunteer expenses	-	737
Activities costs	12,953	7,167
	-----	-----
	57,405	39,575
	-----	-----

TOXTETH WOMEN'S CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2023**

	2023	2022
	£	£
<i>Support & Governance costs:</i>		
Office costs	836	127
Running costs	11,504	12,798
Insurance	1,169	1,007
Travel	1,320	-
Training	722	-
Subscription	-	160
Sundry expenses	235	-
DBS fees	49	-
Refreshments	-	160
Payroll fees	769	635
Accountancy	955	890
Depreciation	83	114
	17,642	15,891
	=====	=====
Total expenditure on charitable activities	75,047	55,466
	=====	=====

£36,597 (2022: £16,752) of the above expenditure is restricted expenditure

b. Staff Costs	2023	2022
	£	£
Gross salaries	43,638	31,073
Pension	814	598
	44,452	31,671
	=====	=====

c. Particulars of employees:

Average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2023	2022
	2.2	1
Charitable activities	=====	=====

No employee received emoluments of more than £60,000 during the year (2022: nil)

The Trustees are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to trustees in the year (2022: £nil)

TOXTETH WOMEN'S CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2023****4. Tangible fixed assets**

	Fixtures & Fittings	Total
Cost	£	£
Balance at 1 st September 2022	566	566
Additions in the year	864	864
Disposals in the year	(261)	(261)
	-----	-----
Balance at 31st August 2023	1,169	1,169
	-----	-----
Depreciation		
Balance at 1 st September 2022	566	566
Charge for the year	83	83
Disposals in the year	(261)	(261)
	-----	-----
Balance at 31st August 2023	388	388
	-----	-----
Net book value at 31st August 2023	781	781
	=====	=====
Net book value at 31 st August 2022	-	-
	=====	=====

5. Debtors

	2023	2022
	£	£
Prepayments	359	369
	=====	=====

6. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	1,146	890
	=====	=====

TOXTETH WOMEN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2023

7. Analysis of Net Assets between Funds

2023	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	403	1,072	1,475
	-----	-----	-----
Restricted Funds			
Allen Lane Foundation	-	901	901
Liverpool City Region	378	-	378
P H Holt Foundation	-	2,940	2,940
Salvation Army Trustee Company	-	3,367	3,367
	-----	-----	-----
	378	7,208	7,586
	-----	-----	-----
Totals	781	8,280	9,061
	=====	=====	=====

2022	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	-	8,562	8,562
	-----	-----	-----
Restricted Funds			
Allen Lane Foundation	-	2,731	2,731
Asda Foundation	-	1,500	1,500
Charles & Edna Broadhurst Charitable Trust	-	994	994
E L Rathbone Charitable Trust	-	1,500	1,500
P H Holt Foundation	-	3,578	3,578
Tillotson Bradberry Charitable Trust	-	219	219
	-----	-----	-----
	-	10,522	10,522
	-----	-----	-----
Totals	-	19,084	19,084
	=====	=====	=====

TOXTETH WOMEN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2023

8. Unrestricted Funds

2023	Reserves at Beginning of year £	Movements in the year		Reserves at End of year £
		Income £	Expenditure £	
General Fund	8,562	31,363	(38,450)	1,475
	=====	=====	=====	=====

2022	Reserves at Beginning of year £	Movements in the year		Reserves at End of year £
		Income £	Expenditure £	
General Fund	21,313	25,963	(38,714)	8,562
	=====	=====	=====	=====

General Fund is used to finance the charity's general activities and core costs as outlined in the Trustees' Report.

9. Restricted Funds

2023	Reserves at Beginning of year £	Movements in the year		Reserves at End of year £
		Income £	Expenditure £	
Allen Lane Foundation	2,731	-	(1,830)	901
Asda Foundation	1,500	-	(1,500)	-
Charles & Edna Broadhurst Charitable Trust	994	-	(994)	-
Church Urban Fund	-	5,000	(5,000)	-
E L Rathbone Charitable Trust	1,500	-	(1,500)	-
Eleanor Rathbone Charitable Trust	-	5,000	(5,000)	-
F G Charitable Trust	-	3,000	(3,000)	-
Jug of Oil Trust	-	1,000	(1,000)	-
Liverpool City Region	-	4,325	(3,947)	378
P H Holt Foundation	3,578	11,336	(11,974)	2,940
Salvation Army Trustee Company	-	4,000	(633)	3,367
Tillotson Bradberry Charitable Trust	219	-	(219)	-
	-----	-----	-----	-----
	10,522	33,661	(36,597)	7,586
	=====	=====	=====	=====

TOXTETH WOMEN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2023

2022	Reserves at Beginning of year £	Movements in the year		Reserves at End of year £
		Income £	Expenditure £	
Allen Lane Foundation	-	6,000	(3,269)	2,731
Asda Foundation	-	1,500	(-)	1,500
Charles & Edna Broadhurst Charitable Trust	-	1,000	(6)	994
E L Rathbone Charitable Trust	-	1,500	(-)	1,500
Goodnews Evangelical Mission	1,621	-	(1,621)	-
Imagine If Trust Liverpool Catalyst	1,603	-	(1,603)	-
Jug of Oil Trust	-	1,000	(1,000)	-
P H Holt Foundation	1,200	9,500	(7,122)	3,578
Tillotson Bradberry Charitable Trust	-	2,350	(2,131)	219
	----- 4,424 =====	----- 22,850 =====	----- (16,752) =====	----- 10,522 =====

Description of Funds

These are monies given to the charity to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

Allen Lane Foundation - Contribution towards centre activities.

Asda Foundation - Contribution towards Empowering local communities.

Charles & Edna Broadhurst Charitable Trust - Contribution towards activities

Church Urban Fund - Support for Afghans and Ukrainians

E L Rathbone Charitable Trust - Contribution towards salary costs.

F G Charitable Trust - Contribution towards centre activities.

Goodnews Evangelical Mission - Contribution towards salary costs.

Imagine If Trust Liverpool Catalyst - Contribution towards core costs.

Jug of Oil Trust - Contribution towards the core costs.

Liverpool City Region - Jasmine Garden project

P H Holt Foundation - Contribution towards drama classes for young women.

Salvation Army Trustee Company - Supporting Syrians in Liverpool

Tillotson Bradberry Charitable Trust – Contribution to help Afghan refugees.

10. Guarantees and Other Financial Commitments

The organisation has a lease commitment (28 days' notice period) of £297 (2022: £275).

11. Related Parties

F Dobrushy a trustee receives a salary of £23,509 (2022: £19,930)