



Tomorrow's
Women

TOMORROW'S WOMEN
formerly known as
TOMORROW'S WOMEN WIRRAL until 10 August 2023

(A company Limited by Guarantee
and not having a share capital)

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th NOVEMBER 2022

Registered Company No: 08039787 (England & Wales)
Registered Charity No: 1148800

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**REPORT OF THE DIRECTORS/TRUSTEES OF TOMORROW'S WOMEN
YEAR ENDED 30TH NOVEMBER 2022**

Reference and Administration Details

Registered Charity Number:	1148800
Registered Company Number:	08039787
Principal office:	St Laurence's School, Beckwith Street East, Birkenhead, CH41 3JE
Independent Examiners:	McEwan Wallace Ltd, 6 Abbots Quay, Monks Ferry, Birkenhead, Wirral, CH41 5LH
Bankers	Unity Trust Bank, 9 Brindley Place, Birmingham, B1 2HB
Solicitors	Moorcroft's Solicitors, 30 Hamilton Square, Birkenhead, Wirral, CH41 6AZ
Trustees	Trustees who served during the year were: Mrs M Thompson – Chair Mr K V Sweeney – Treasurer Ms D Barry (Resigned 08/03/23) Mrs F Flanagan Mrs S R Jones Mrs L Jones Mrs C M Little Mr C Lucan-Pratt Mr A Woodcock Ms T Hayes
Secretary:	Ms E Guerriero (Appointed 08.03.2021)

REPORT OF THE DIRECTORS/TRUSTEES OF TOMORROW'S WOMEN YEAR ENDED 30TH NOVEMBER 2022

Report of Directors and Trustees

The Trustees have pleasure in presenting their Annual Report and Accounts for the year ended 30th November 2022. This being Tomorrow's Women's 11th Anniversary year.

Public Benefit

When planning activities, the Trustees are mindful of the Charity Commission's guidelines on Public Benefit and have complied with the duty of the Charity in Section 17 (5) of the Charities Act 2011, Trustee declaration – Automatic disqualification rules changed by the Charities (Protection and Social Investment) Act 2016, and follows the new General Data Protection Regulation (GDPR) and Data Protection Act 2018.

The Charity's principal activity is to promote social inclusion for the public benefit by preventing women normally (though not exclusively) resident in Wirral ("the Beneficiaries") from becoming socially excluded, relieving the needs of those Beneficiaries who are socially excluded, and assisting them to integrate into society. The Beneficiaries may have become socially excluded or be at risk of exclusion, because of one or more of the following factors: unemployment, financial hardship, substance abuse or dependency including alcohol and drugs, poor educational or skills attainment, crime (either as a victim of crime or as an offender rehabilitating into society), poor health mentally or physically, domestic abuse, relationship or family breakdown.

The Charity promotes for the public benefit the education and rehabilitation of Beneficiaries who have been subject to a criminal charge and have suffered a restriction of liberty in the community or in a penal or correctional institution in such ways as the Trustees think fit, including the following: the provision of counselling and support, providing or arranging access to training and education, and advancing the health, safety and psychological well-being of the Beneficiaries.

The Charity also promotes for the public benefit the education of the Beneficiaries, in such ways as the Trustees think fit including: arranging and co-ordinating the delivery of educational programmes, providing or arranging access to training and education and facilities for education, and the development of the Beneficiaries' individual capabilities, competences, skills and understanding in subjects of educational value.

Mission, Aims, Objectives and Activities

Mission - To deliver a comprehensive, women centred approach to minimising female imprisonment, offending and disadvantaged life experiences

Purposes and Aims

Our Charity's purpose is to deliver a comprehensive, women-centred approach to minimising female imprisonment and offending. We aim to do this by reducing the personal, social, health and economic disadvantages experienced by women through working in partnership to improve access to all relevant services and community resources.

Ensuring our work delivers our aims

Aims, objectives and activities are reviewed annually, considering both quantitative and qualitative data, plus known outcomes. The review assists in ensuring our aim, objectives and activities remain focused on our stated purposes.

REPORT OF THE DIRECTORS/TRUSTEES OF TOMORROW'S WOMEN YEAR ENDED 30TH NOVEMBER 2022

The focus of our work

Our main objectives for the year were to continue to develop and provide a comprehensive woman centred approach to minimising female imprisonment and offending through providing support and utilising community services within Tomorrow's Women (TW).

Strategies used to meet these objectives included:

Implementing and sustaining integrated local partnerships to provide additional support and educational services for the benefit of women.

Provide a comfortable, supportive, safe learning environment for women during the day.

Who Used and Benefitted From Our Services?

TW is designed to benefit all adult women in the community wanting to make positive lifestyle choices and changes, not just women involved in or on the periphery of the Criminal Justice System. This also includes student placements from local universities, and wonderful volunteers. However, TW has at its heart, a commitment to reduce female imprisonment, female offending and provide support and assistance to those women who are in recovery. Research indicates that whilst drug and alcohol play a part in all offending, it is significantly more so with women.

Highlighted by the women with whom TW work and the statutory agencies within Wirral, TW Board of Trustees decided to introduce a new evening Project, 'Tomorrow's Young Women' (TYW). This project closes a gap in provision for young women aged 14 to 17 years. Funded by Merseyside Police (Violence Reduction Unit) a virtual launch took place in 2020 due to Covid, but we were delighted to hold a face-to-face launch in September 2021. During this year, 38 TYW engaged with the Programme.

TW offers space in which staff and partners can work with women who may have multiple complex problems, to make best use of resources. Up to November 2022 TW was engaging with over 207 different partners and agencies. The Probation Service have a dedicated team of Offender Managers who are hosted on the premises, who supervise females subject to Community Orders and Licence Conditions. The Probation Service statistics continue to indicate a very positive improvement in compliance with court orders. TW Empowerment Advisers (EAs) are the cornerstones of the success and compliance rates of these women.

Attendance and Referrals

Following Covid we were able to change back from our crisis & outreach model to in-house groups. Since then, referrals have continued to grow due to desperate need of women who required support during the period. Referrals have continued to be received from a myriad of sources (e.g., GP's, Hospitals, Social Care, Family Support Groups, Health Clinics, Police, Churches, Schools, and Self-Referrals etc.). Over this annual period there have been 1490 new referrals. This high figure indicates the need for provision. TW continued to adhere to Covid guidelines as remained fully operational in conducting face to face interventions and women accessing the Centre.

**REPORT OF THE DIRECTORS/TRUSTEES OF TOMORROW'S WOMEN
YEAR ENDED 30TH NOVEMBER 2022.**

Courses, Programmes and Opportunities

Core Programme deliveries are designed to address the recognised criminogenic factors as below: -

Attitudes
Thinking and Behaviours
Education, Employment and Training
Relationships
Drug and Alcohol
Accommodation
Finance
Emotional Wellbeing
Lifestyle and Associates
Health and other factors

We have repackaged the way in which we deliver the programmes and interventions to accommodate the individual learning styles of the women and in recognition of their life experiences which are frequently characterised by negative experiences at school, poor self-image and low self-esteem. TW acknowledges the positive impact that women who have no offending history can have upon others, so they are also fully integrated within TW delivery.

Mental Health – 807 Women

Mindfulness
Red to Pink – Anger Management
Better Solutions
A more Confident You
Wellbeing & Me
Yoga
Meditation
Suicide Awareness

Domestic Abuse – 312 women

Finding Me
Domestic Abuse Support group
RASA
Family Safety
Police Drop-In

Alcohol & Drug: 292 women

Positive Women Around Substance Misuse
Alcohol and Me
Relapse Prevention
Substance Misuse Midwife

Employment & Education – 424 women

Households into Work
ESOL
Child & Young Peoples Mental Health
Introduction into Nail Course
Mentoring Course

Parenting – 82 women

Happy Healthy Homes
Substance misuse Midwife

**REPORT OF THE DIRECTORS/TRUSTEES OF TOMORROW'S WOMEN
YEAR ENDED 30TH NOVEMBER 2022**

Better Off Finance Budgeting – 58 women

CAP

Money & Me

Housing/Accommodation – 5 women

Whitechapel Housing

Physical Health & Well-being – 1229 women

Guided Meditation

A more Confident You

Well-being, Nails Pamper

Laughter Therapy

Sexual Health, Nurse

Creative Writing

Boxercise, Zumba, Legs Bums & Tums, Hula Hoop

Horta Gardening Project

Mindfulness Relaxation

Counselling

Personal Social & Skills Update – 611 women

Stitch in Time

Crochet & Chat

Community Connectors

Other – 310 women

Solicitor Drop-in

Police Drop-in 50 women

Also, through our Partnerships with the National Probation Services, Wirral Metropolitan College, TW provides opportunities for women to enrol on college courses by offering taster courses at the Centre. For example: -

Women have completed and received certificates in the following:

Level 2 in Food Safety & Hygiene

Mental Health & Wellbeing & Me

5-wk nail course

Introduction into Counselling & Mentoring

Ash Project - Action on Street Health

Our unique design model continues to attract attention by giving support to the local community. One example is TW ASH – a Sex Workers Outreach Project (funded by Merseyside Police and their Community Cash Back Fund).

Funding has continued this year to enable TW to continue running a mini-van offering on street, non-judgemental advice, guidance, and assistance.

TW Staff go out on Outreach once weekly, Tuesday night.

And Staff have delivered 86 Hours of Outreach support and have engaged approximately with 35 sex workers.

Events 01.12.2021 – 30.11.2022

Unfortunately, TW's well known and extremely well attended events were still reduced significantly due to Covid Pandemic. however International Women's Day and TW AGM took place virtually with views on Social Media Sites.

REPORT OF THE DIRECTORS/TRUSTEES OF TOMORROW'S WOMEN YEAR ENDED 30TH NOVEMBER 2022

Progress to Date

TW in partnership with Merseyside Police offer Out of Court Disposals (OOCs). OOCs are responses to crime that the police can administer locally without having to take the matter to court.

The main adult disposals are:

Simple Cautions,
Conditional Cautions,
Penalty Notices for Disorder (PNDs),
Cannabis and Khat warnings
Community Resolutions.

These disposals are a valuable tool for the Police when tackling low-level crime and can represent a proportionate and effective response to offending. TW receive referrals from Merseyside Police for Conditional Cautions and Community Resolutions. For the year Dec 2021 - Nov 2022 TW received 177 referrals with 119 compliance and completion. We have been told we are performing the best in response to compliance after initial assessment.

In Partnership with HMPPS, The Probation Service are based within TW. This gives Courts a sentencing option for Wirral Magistrates, Liverpool, and Chester Crown Courts and beyond, which is designed to assist in diverting women from custody. All aspects required for Rehabilitation Activity Requirements (RAR) completion is carried out at TW to complement the work of Probation staff. This allows all women to integrate with other females within the safe confines of our TW Charity to learn and share experiences to avoid offending/reoffending.

The RARs provide a series of targeted interventions which are tailored to the individual female's needs through a multi- agency, multi- disciplinary, problem-solving approach to:

- Address reasons for offending.
- Reduce the risk of re-offending and break the cycle of female offending.
- Improve compliance with Orders and facilitate engagement with agencies; and Tackle the problem of intergenerational crime.

The typical profile of women within our target group is that they have multiple complex problems. Research shows that the women will probably have experienced between four and six of the following and will often have had negative experiences with agencies making them reluctant to seek help despite the magnitude of their problems.

- Low self-esteem and self-worth
- Social exclusion/isolation
- Poor anger control and parenting skills
- Violence/abuse
- Traumatized behaviour
- Alcohol/drug misuse
- History of being exploited.
- Poor housing
- Lack of skills
- Massive experience of loss.
- Lack of opportunities for training and or employment

REPORT OF THE DIRECTORS/TRUSTEES OF TOMORROW'S WOMEN YEAR ENDED 30TH NOVEMBER 2022

Strategic Targets

All strategic targets for 2021 were completed.

Strategic Targets for 2022.

- Open a new site in Cheshire West and Chester area and recruit accordingly
 - Achieved
- Commence a DWP Kick Start Opportunity with a view to employ
 - Kick-start scheme completed and trainee is now a permanent employee.
- Have Staff trained as Independent Domestic Violence Advisers and an Independent Sexual Violence Adviser and new staff trained to deliver Courses (Level 3 Award in Education and Training).
 - Existing staff have been trained in IDVA and ISVA. Further training for new staff and for course delivery level 3 award will follow in 2023 with funding.
- Accumulate Funding for a Food Pantry within TW to assist with basic cooking skills.
 - Successfully introduced in 2022 and will continue in the regular timetable.
- Open in partnership with Wirral Met College, a Hair Salon for training purposes
 - On-going – will hopefully be achieved in 2022-23/4.
- A Funded Gardening Project to support the maintenance of the RHS Award-winning Garden.
 - Funding received and continues to develop – Awarded RHS “Outstanding”.
- To recommence in House Events and Fundraisers.
 - Developing with caution due to continued Covid risks – on-going.

Strategic Targets for 2023

- Continue with new site in Cheshire West and Chester area and continue recruiting
- Ensure all staff for both Chester and Birkenhead are fully trained for their roles.
- Ensure all Staff are aware of Aims & Objects, Vision & Values of Tomorrow's Women.
- Continue the partnership with Wirral Met College for a hair salon for training purposes.
- Co-location for the National Probation Services in TW Chester Centre

Change of Company Name

The Trustees passed a Special Resolution on 6th June 2023 to change the Company Name from “Tomorrow's Women Wirral” to “Tomorrow's Women”, in recognition of opening a new centre in Chester and further developing our operations in Cheshire West.

The change of name was accepted at Companies House on 10th August 2023.

REPORT OF THE DIRECTORS/TRUSTEES OF TOMORROW'S WOMEN YEAR ENDED 30TH NOVEMBER 2022

Structure Governance and Management

Organisational Structure

The Board of Trustees, which has members from a variety of relevant backgrounds, held six virtual meetings and are responsible for the strategic direction and policy of TW.

A scheme of delegation is in place and the day-to-day responsibility for the provision of the services rests with the Chief Executive Officer. The Chief Executive Officer overseen by the Chair of Trustees are responsible for ensuring that TW delivers the services specified and that key performance indicators are met.

Financial Review

Total income for the year amounted to £727,428 with an annual net surplus recorded of £187,673.

The charity aims to utilise reserves and maximise income in 2022/2023 thereby continuing to provide its excellent service.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a minimum level which equates to approximately three months of expenditure, to ensure that the charity can continue to operate should difficulties in receiving income occur in the short term. As expenditure in 2022/23 is projected to be at an increased level to 2021/22 given the increase in staff costs and establishing a second operating centre, (2022: £539,755, see SOFA page 13, Total Expenditure), this would equate to c. £195,000.

Actual unrestricted reserves held at the year-end amounted to £485,261 (see Note 12), £65,443 of which was tied up in fixed assets (see Note 14). This equates to approximately 6.5 months of predicted 2022/23 expenditure.

The Trustees consider that these overall reserves provide sufficient funds to cover management and administration support costs for the minimum period and aim to maintain the reserves at these levels for the foreseeable future and seek to ensure a greater proportion of these reserves are held in liquid form going forward. They aim to continue examining potential further partnerships which are deemed to be of value to the women Beneficiaries of the charity's services.

**REPORT OF THE DIRECTORS/TRUSTEES OF TOMORROW'S WOMEN
YEAR ENDED 30TH NOVEMBER 2022**

Trustees' Responsibilities in relation to Financial Statements

Trustees are responsible for preparing the financial statements led by the Treasurer in accordance with applicable law and United Kingdom Generally Accepted Accountancy 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 the affairs of the Charity and of the surplus or deficit of the Charity for the period.

In preparing the statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Centre will continue in business.

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

Signed on behalf of the Board:



Mrs M Thompson
Chair Tomorrow's Women
Date 14th July 2023

Independent Examiner's Report to the Trustees of Tomorrow's Women Wirral

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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 charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by 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 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. 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
4. 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 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Kris Billington *McEwan Wallace*
Kris Billington FCA ACCA FPC
McEwan Wallace Chartered Accountants
6 Abbots Quay
Monks Ferry
Birkenhead
Wirral CH41 5LH
Date: 3rd August 2023

**TOMORROW'S WOMEN
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30TH NOVEMBER 2022**

	Notes	2022	2021
		£	£
INCOME			
Donations	2	21,059	15,806
Grants receivable	3	702,798	449,762
		723,857	465,568
EXPENDITURE			
Charitable activities		538,555	430,559
Governance costs		1,200	1,200
	4	(539,755)	(431,759)
SURPLUS ON ORDINARY ACTIVITIES		184,102	33,809
Other interest receivable and similar income		3,571	2,492
NET SURPLUS ON ORDINARY ACTIVITIES		187,673	36,301

No activities were discontinued during the year.

TOMORROW'S WOMEN
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH NOVEMBER 2022

	Notes	Restricted	Unrestricted	2022	2021
		£	£	Total £	Total £
INCOME AND ENDOWMENTS					
<i>Income from charitable activities:</i>					
Grants receivable	3	660,582	42,216	702,798	449,762
<i>Other income</i>					
Donations and legacies	2	-	21,059	21,059	15,806
Investment		-	3,571	3,571	2,492
Total Income and Endowments		660,582	66,846	727,428	468,060
EXPENDITURE					
Expenditure on charitable activities	4	524,332	15,423	539,755	431,759
TOTAL EXPENDITURE		524,332	15,423	539,755	431,759
Net movement in funds		136,250	51,423	187,673	36,301
Balances brought forward at 1 st December 2021		88,024	433,838	521,862	485,561
Balances carried forward at 30 th November 2022		224,274	485,261	709,535	521,862

TOMORROW'S WOMEN (Company Number 08039787) (Charity Number 1148800)
BALANCE SHEET
AS AT 30TH NOVEMBER 2022

	Notes	2022	2021
		£	£
FIXED ASSETS			
Tangible assets	8	89,422	35,802
CURRENT ASSETS			
Debtors	9	404	363
Cash at bank and in hand		639,784	498,409
TOTAL CURRENT ASSETS		640,188	498,772
CREDITORS: Amounts falling due within one year	10	(20,075)	(12,712)
NET CURRENT ASSETS / (LIABILITIES)		620,113	486,060
TOTAL ASSETS LESS CURRENT LIABILITIES		709,535	521,862
NET ASSETS		709,535	521,862
FUNDS			
Unrestricted funds	12	485,261	433,838
Restricted funds	11	224,274	88,024
		709,535	521,862

For the year ending 30th November 2022 the charitable company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with Section 476 of the Companies Act 2006. The directors/trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and the Financial Reporting Standard 102 Section 1A

Approved by the board on 14th July 2023 and were signed on its behalf by:



Mrs M Thompson
Chair – Tomorrow's Women

TOMORROW'S WOMEN
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30TH NOVEMBER 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>210,693</u>	<u>60,317</u>
Net cash from operating activities		<u>210,693</u>	<u>60,317</u>
Cash flows from investing activities			
Purchase of tangible assets		<u>(69,318)</u>	<u>(5,950)</u>
Net cash used in investing activities		<u>(69,318)</u>	<u>(5,950)</u>
Increase/(decrease) in cash and cash equivalents		141,375	54,367
Cash and cash equivalents at beginning of year	2	<u>498,409</u>	<u>444,042</u>
Cash and cash equivalents at end of year	2	<u>639,784</u>	<u>498,409</u>

TOMORROW'S WOMEN
NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30TH NOVEMBER 2022

1. RECONCILIATION OF SURPLUS TO CASH GENERATED FROM OPERATIONS

	2022 £	2021 £
Net income/(expenditure)	187,673	36,301
Depreciation	<u>15,698</u>	<u>15,662</u>
	203,371	51,963
(Increase)/Decrease in debtors	(41)	4,066
Increase/(Decrease) in creditors	<u>7,363</u>	<u>4,288</u>
Cash generated from operations	<u><u>210,693</u></u>	<u><u>60,317</u></u>

2. CASH AND CASH EQUIVALENTS

The amounts disclosed on the Cash Flow Statement in respect of cash and cash equivalents are in respect of these Balance Sheet amounts:

Year ended 30 November 2022

	2022 £	2021 £
Cash and cash equivalents	<u><u>639,784</u></u>	<u><u>498,409</u></u>

1. ACCOUNTING POLICIES

a) Basis of preparation

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard 102 Section 1A, and the Companies Act 2006. The Financial statements, incorporating a Statement of Financial Activities, have been prepared in accordance with Statement of Recommended Practice SORP FRS 102 – “Accounting and Reporting by Charities.”

The financial statements have been prepared for the entity on the basis it is a going concern that will continue to operate for at least twelve months from the date of approval of these financial statements.

b) Statutory information

The organisation is a registered Charity and a company limited by guarantee, registered in England and Wales. The liability in respect of the guarantee as set out in the memorandum is limited to £1 per member of the company. The company's registered number; charity registered number and registered office can be found on the 'Reference and administration details' on page 2.

The presentation currency of the financial statements is the Pound Sterling (£).

c) Income

Intangible income, which comprises donated services, is included in income at a valuation, which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised when there is no financial cost borne by a third party.

Gifts in kind comprised of assets, repairs, stationery and utilities donated for the use of the Charity are included at valuation and recognised as income in the year they are receivable.

Income from grants, donations and other income is included when receivable.

d) Expenditure

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

- Generating funds include the costs incurred in order to hold fundraising events.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services.

e) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the organisation.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

All income and expenditure is shown in the Statement of Financial Activities.

The nature and purpose of each fund is fully explained in notes 11 and 12.

TOMORROW'S WOMEN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH NOVEMBER 2022

f) Income and expenditure

All income and expenditure is accounted for on the accruals basis.

g) Significant judgements and estimations

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The company makes estimates and assumptions concerning the future.

The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below;

When an asset is purchased it is categorised into an asset class, the depreciation policy of each class estimates the economic life of all assets within the class. The depreciation policy of each asset class is determined by management and reviewed regularly for appropriateness. The depreciation policy adopted is based on historical experience as well as considering the future events which may impact the useful economic life of all assets within each class, such as changes in market demands.

h) Fixed assets

Depreciation is calculated to write off the cost or valuation, less estimated residual values, of tangible fixed assets over their estimated useful lives to the charity. The annual depreciation rates and methods are as follows:

Leasehold improvements	- 10% on cost
Fixtures and fittings	- 20% on cost
Computer and electrical equipment	- 33% on cost
Motor vehicles	- 33% on cost

Assets are carried in the balance sheet at written down historical cost.

Gifted assets are capitalised if valued over £250 at the point of receipt.

Impairment reviews are carried out on assets where an indication is given that the recoverable amount is below the net book value. No assets have been subject to impairment to date.

i) Financial instruments

The following assets and liabilities are classified as financial instruments: prepayments, accruals, and other creditors.

Financial assets and liabilities that are measured at amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Financial Activities, and the historic cost is included in the notes to the accounts.

2. VOLUNTARY INCOME

	Restricted	Unrestricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Donations & appeals	-	21,059	21,059	15,806
	<u>-</u>	<u>21,059</u>	<u>21,059</u>	<u>15,806</u>

TOMORROW'S WOMEN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH NOVEMBER 2022

3. GRANTS RECEIVABLE

	Restricted	Unrestricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Wirral BC – CEO Funding	17,500	-	17,500	30,000
Big Lottery – Chester & Cheshire	40,612	-	40,612	-
Merseyside CRC	-	-	-	77,650
PSS (UK) – NPS Interventions	167,241	-	167,241	103,090
HMPPS – Probation Service UPW	1,650	-	1,650	11,581
Steve Morgan Foundation	25,490	-	25,490	21,331
Wirral & Cheshire NHS	22,330	-	22,330	-
Merseyside PCC - Stonehaven	49,356	-	49,356	41,004
Merseyside PCC – Two Tier Disp.	20,000	-	20,000	15,000
Merseyside PCC – Victim Support	60,000	-	60,000	-
John Moores Foundation	-	-	-	6,000
Calders/NOMS Probation Service	-	33,972	33,972	8,493
ESF / Women's Organisation	23,766	-	23,766	34,166
Big Lottery Awards for All	9,996	-	9,996	-
RHS – Horta Project	2,996	-	2,996	-
Unilever	-	5,000	5,000	-
Wirral BC – Critical Support Fund	43,429	-	43,429	6,500
Wirral BC – Domestic Abuse Fund	17,207	-	17,207	-
Wirral BC – DA Perpetrator Fund	39,354	-	39,354	-
Wirral BC – Covid 19 Fund	-	-	-	4,691
Wirral BC – Emergency Hampers	3,875	-	3,875	-
Wirral BC – TW Food Pantry	8,710	-	8,710	-
Wirral BC – Knife Angel Event	500	-	500	-
MOJ Women's Community Sector	69,720	-	69,720	30,000
Wirral BC – Domestic Abuse TYW	-	-	-	7,333
Lloyds Bank Foundation	-	-	-	25,000
Magenta Living	21,200	-	21,200	21,200
Media Trust	-	-	-	2,000
Learning Foundry – Kickstart	5,750	-	5,750	750
One Wirral CIC – IT Equipment	6,900	-	6,900	-
Women In Prison	3,000	-	3,000	-
Other Grants (below £5,000)	-	3,244	3,244	3,973
	660,582	42,216	702,798	449,762

TOMORROW'S WOMEN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH NOVEMBER 2022

4. RESOURCES EXPENDED - CHARITABLE ACTIVITIES

	Restricted	Unrestricted	Total	Total
	£	£	2022	2021
			£	£
Staff costs	394,668	-	394,668	314,779
Rent	50,689	-	50,689	54,438
Room Hire (Chester & Cheshire)	4,610	-	4,610	-
Energy & Utilities (Chester)	1,288	-	1,288	-
Training	2,208	-	2,208	7,641
Leasehold improvements deprec'n	1,274	2,488	3,762	2,818
Computer equipment depreciation	2,938	5,444	8,382	8,413
Fixtures and fittings depreciation	3,200	354	3,554	3,554
Motor Vehicles depreciation	-	-	-	877
Computer & IT	14,657	-	14,657	5,628
Telephones and Communications	2,822	110	2,932	3,947
Postage and stationery	1,700	283	1,983	1,087
Travel and subsistence	640	384	1,024	243
Repairs and renewals	2,030	429	2,459	2,208
Sundry expenses	6,832	1,096	7,928	4,872
Bank charges and interest	-	190	190	174
Insurance	1,750	1,042	2,792	2,229
Agents & Legal fees – Chester Ctr	4,862	-	4,862	-
Subscriptions	647	-	647	297
Waste collection	1,650	357	2,007	1,357
Contract Cleaner	1,607	-	1,607	-
ASH Project (excluding salaries)	-	2,046	2,046	1,776
Counselling Fees – TYW	2,850	-	2,850	-
WRAP Project	775	-	775	1,668
Course Fees – Loan Shark project	880	-	880	-
Covid-19 Fund Projects	3,287	-	3,287	4,408
Website Development & Upgrade	882	-	882	1,350
Horta Garden Project (ex salaries)	1,968	-	1,968	-
ESF Directions Project	6,875	-	6,875	6,000
Femme 2 You Project	-	-	-	795
Wirral Household Fund - WHF	900	-	900	-
TW Pantry Project	5,843	-	5,843	-
Independent examination	-	1,200	1,200	1,200
	<u>524,332</u>	<u>15,423</u>	<u>539,755</u>	<u>431,759</u>

5. SUPPORT COSTS

	Staff	Other	Total	Total
	Costs	Costs	2022	2021
	£	£	£	£
Charitable activities	394,668	145,087	539,755	431,759
	<u>394,668</u>	<u>145,087</u>	<u>539,755</u>	<u>431,759</u>

Staff costs 2022 are made up of £358,860 of gross wages; £28,256 of Employer's National Insurance; and £7,552 of Employers Pension contributions.

6. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2022	2021
	£	£
Depreciation and amortisation	15,698	15,662
Accountancy - Independent examination	1,200	1,200
	<u> </u>	<u> </u>

7. STAFF COSTS

	2022	2021
	£	£
The cost of employing staff, including trustees, was:		
Wages	394,668	314,779
	<u> </u>	<u> </u>
	<u>394,668</u>	<u>314,779</u>

No employees received emoluments above £60,000.

Trustees received no remuneration during the year.
No Trustees received any reimbursement of expenses.

The average weekly number of employees during the period was:

	2022	2021
	No.	No.
Management and directors	3	2
Administrative	12	10
	<u> </u>	<u> </u>
	<u>15</u>	<u>12</u>

TOMORROW'S WOMEN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH NOVEMBER 2022

8. TANGIBLE FIXED ASSETS

	Leasehold Improvement £	Fixtures & Fittings £	Computer / Electrical Equipment £	Motor Vehicles £	Total £
VALUE AT COST					
At 30 th November 2021	28,251	34,483	32,895	7,895	103,524
Additions	56,206	5,110	8,002	-	69,318
Disposals	-	-	-	-	-
At 30 th November 2022	84,457	39,593	40,897	7,895	172,842
AMORTISATION					
At 30 th November 2021	12,915	23,842	23,070	7,895	67,722
Disposals	-	-	-	-	-
Charge for the period	3,762	3,554	8,382	-	15,698
At 30 th November 2022	16,677	27,396	31,452	7,895	83,420
NET BOOK VALUE					
At 30 th November 2022	67,780	12,197	9,445	-	89,422
At 30 th November 2021	15,336	10,641	9,825	-	35,802

All fixed assets are used to further the charity's objectives.

9. DEBTORS

	2022 £	2021 £
Prepayments	404	363
	404	363

10. CREDITORS: Amounts falling due within one year

	2022 £	2021 £
Accruals		
Social Security costs	8,793	7,109
Workplace Pension Contributions	1,699	1,444
Rent Lease Renewal Adjustment Provision	8,270	4,072
Lloyds Bank Multi-Pay Corporate Card Account	113	87
Independent Examiners fees	1,200	-
	20,075	12,712

TOMORROW'S WOMEN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH NOVEMBER 2022

11. RESTRICTED FUNDS

	01/12/21	Income	Depn. / Expenses	Fund Transfers	30/11/22
	£	£	£	£	£
PSS (UK) – NPS Interventions	26,594	167,241	(108,439)	-	85,396
HMPPS – Probation Service	-	1,650	(1,650)	-	-
John Moores Foundation	1,500	-	(1,500)	-	-
Steve Morgan Foundation	-	25,490	(25,490)	-	-
Wirral BC – CEO Funding	-	17,500	(17,500)	-	-
Wirral BC – Critical Support Fund	-	43,429	(24,554)	-	18,875
Wirral BC – DA Victim Support	-	17,207	(11,471)	-	5,736
Wirral BC – DA Perpetrator Support	-	39,354	(32,415)	-	6,939
Wirral BC – Emergency Food Hampers	-	3,875	(3,875)	-	-
Wirral BC – TW Food Pantry	-	8,710	(8,227)	-	483
Wirral BC – Knife Angel Event	-	500	(500)	-	-
MOJ - Women's Community Sector	-	69,720	(69,720)	-	-
Merseyside PCC – Two Tier Disposals	-	20,000	(20,000)	-	-
Merseyside PCC – Stonehaven	13,668	49,356	(46,571)	-	16,453
Merseyside PCC – Victim Support Wirral	-	60,000	(40,000)	-	20,000
Learning Foundry – Kickstart Scheme	-	5,750	(5,750)	-	-
Abbeyfield Trust	26,491	-	(4,936)	-	21,555
Magenta Living	13,333	21,200	(21,200)	-	13,333
ESF / Women's Organisation	4,302	23,766	(28,068)	-	-
Media Trust	530	-	(530)	-	-
Rathbone Trust	1,606	-	(368)	-	1,238
Big Lottery – TW In Cheshire	-	40,612	(14,472)	-	26,140
Wirral & Cheshire NHS	-	22,330	(22,330)	-	-
One Wirral CIC – IT Equipment	-	6,900	(51)	-	6,849
Women In Prison	-	3,000	(3,000)	-	-
Big Lottery Awards for All - Horta	-	9,996	(9,533)	-	463
RHS – Horta Garden Project	-	2,996	(2,182)	-	814
	88,024	660,582	(524,332)	-	224,274

Purposes of restricted funds

PSS (UK) – NPS Interventions

National Probation Service Women's Services Interventions contract for Merseyside and Cheshire West for a total of £1,081,563 over 5 years (June 2021 to March 2026), contributing to salary costs of full-time staff, rent, general running expenses, training, travel, admin services, and overheads.

HMPPS - Probation Service UPW

HMPPS contributed £1,650 for the final Unpaid Worker scheme EA salary contribution.

John Moores Foundation

John Moores Foundation grant of £6,000 for one year towards the cost of staff salaries, for the period March 2021 to February 2022.

Steve Morgan Foundation

Steve Morgan Foundation grant of £25,490 per annum (Aug 2021 to July 2023) salary contribution to Empowerment Advisor for domestic abuse support.

Wirral BC – CEO Funding

Wirral Borough Council grant of £30,000 per annum (April 2022 to March 2023) to CEO salary.

Wirral BC – Critical Support Fund

Wirral Borough Council grant of £43,429 for Empowerment Advisor salary contribution of £20,929 (August 2021 to July 2022), plus £22,500 for domestic abuse counselling.

11. RESTRICTED FUNDS (continued)

Purposes of restricted funds (continued)

Wirral Borough Council – Domestic Abuse Victim Support

Wirral Borough Council grants of £9,583.87 and £7,622.55 for domestic abuse victim and perpetrator support to March 2023.

Wirral Borough Council – Domestic Abuse Perpetrator Support

Wirral Borough Council grants towards Empowerment Advisor salaries for “change in me” programmes of £5,204 to March 2022, £13,333 to July 2022, and £20,817 to March 2023.

Wirral BC – Emergency Food Hampers

Wirral Borough Council grant of £3,875 contribution for providing and distributing winter food hampers 2021/2022.

Wirral BC – TW Food Pantry

Wirral Borough Council grant of £8,810 contribution towards TW’s food pantry project 2022.

Wirral BC – Knife Angel Event

Wirral Borough Council grant of £500 towards costs of Knife Angel vigil event July 2022.

MOJ – Women’s Community Sector

Ministry of Justice Women’s Community Sector grant of £69,720 (to March 2022) contributing £35,228 towards salaries, £27,457 towards rent, and £7,035 towards core centre costs.

Merseyside Police and Crime Commissioner – Two Tier Disposals

The Police & Crime Commissioner for Merseyside grant of £20,000 salary contribution to August 2022 for providing two-tier out of court disposal framework services.

Merseyside Police and Crime Commissioner - Stonehaven

Merseyside PCC grants of £40,000 (part 1: 2020), £41,004 (part 2: 2021), and £49,356 (part 3 2022 to March 2023) under the Operation Stonehaven Programme, towards salaries and expenses for the Tomorrow’s Young Women project.

Merseyside Police and Crime Commissioner – Victim Support Wirral

Merseyside PCC grant of £60,000 for Empowerment Advisor and Counselling support for domestic abuse and sexual abuse victim support programmes April 2022 to March 2023.

Learning Foundry – Kickstart Scheme

Salary contributions and costs for an administration employee trainee under the Kickstart scheme for 6 months from October 2021 to March 2022.

Abbeyfield Trust

Abbeyfield Trust grant of £50,000 in December 2018 towards the cost of refurbishing the TW Inspiration Hall and catering facilities, public address system, lighting, and storage facilities.

Magenta Living

Magenta Living offered a grant of £21,200 per annum for two years to July 2023 as contribution towards an Empowerment Advisor salary and IDVA training costs.

European Social Fund / Women’s Organisation

ESF / Women’s Organisation funding for the Directions Project Women’s Work in Progress, over three years to September 2022.

Media Trust

Media Trust grant of £2,000 in June 2021 as a contribution towards website development design and support/hosting fees.

TOMORROW'S WOMEN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH NOVEMBER 2022

11. RESTRICTED FUNDS (continued)

Purposes of restricted funds (continued)

Rathbone Trust

Rathbone Trust grant of £3,000 in August 2019 as a contribution towards the cost of refurbishing and re-equipping the centre's laundry room and facilities.

Big Lottery – Tomorrow's Women In Cheshire

Big Lottery Community Fund awarded a grant of £472,191 over 3 years (September 2022 to August 2025), contributing to salaries and core costs for Chester and Cheshire West.

Wirral & Cheshire NHS

Wirral & Cheshire NHS Community Mental Health Transformation Fund grant of £2,344 per month for 1 year (January 2022 to December 2022) contribution to room hire, counselling, publicity and administration costs.

One Wirral CIC – IT Equipment

One Wirral CIC grant of £6,900 for IT Equipment and systems development.

Women In Prison

Women In Prison grant of £3,000 contribution towards marketing salary (June to August 2022).

Big Lottery Awards for All – Horta Project

Big Lottery Awards for All grant of £9,996 contribution towards salary, equipment and publicity/administration costs for the TW Horta Garden project 2022.

RHS – Horta Garden Project

Royal Horticultural Society grant of £2,996 for staff costs contribution and garden tools for the TW Horta Garden project 2022.

12. UNRESTRICTED FUNDS

	30/11/21	Income	Expenses	Fund Transfers	30/11/22
	£	£	£	£	£
Funds	433,838	66,846	(15,423)	-	485,261

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

13. TAXATION

The company is a Registered Charity and is not liable to U.K. Corporation Tax.

TOMORROW'S WOMEN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH NOVEMBER 2022

14. ANALYSIS OF NET ASSETS BETWEEN RESTRICTED AND UNRESTRICTED FUNDS

	Restricted £	Unrestricted £	Total £
<u>2022</u>			
Fixed assets	23,979	65,443	89,422
Net Current assets	200,295	419,818	620,113
Total 2022	224,274	485,261	709,535
	=====	=====	=====
<u>2021</u>			
Fixed assets	22,913	12,889	35,802
Net Current assets	65,111	420,949	486,060
Total 2021	88,024	433,838	521,862
	=====	=====	=====

15. RELATED PARTY TRANSACTIONS

During the year there were no related party transactions.
During the year, the Key Management Personnel were compensated £117,197.

16. POST BALANCE SHEET EVENTS

The Financial Statements were approved by the Board of Trustees on 14th July 2023.

17. COMPARATIVE OF THE STATEMENT OF FINANCIAL ACTIVITY (Prior Year)

	Restricted £	Unrestricted £	Total 2021 £
INCOME			
Donations and legacies	-	15,806	15,806
Income from investments	-	2,492	2,492
Income from charitable activities	329,955	119,807	449,762
TOTAL INCOME AND ENDOWMENTS	329,955	138,105	468,060
EXPENDITURE			
Expenditure on Charitable Activities	324,149	107,610	431,759
TOTAL EXPENDITURE	324,149	107,610	431,759
Net Income/(Expenditure)	5,806	30,495	36,301
Balances brought forward at 1 st December 2020	82,218	403,343	485,561
Balances carried forward at 30 th November 2021	88,024	433,838	521,862
	=====	=====	=====