

TOMORROW'S WOMEN
(Previously known as Tomorrow's Women Wirral, a company Limited by
Guarantee and not having a share capital)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30th NOVEMBER 2023

**REPORT OF THE DIRECTORS/TRUSTEES OF TOMORROW'S WOMEN
YEAR ENDED 30TH NOVEMBER 2023**

	Page No
Contents	1
Reference and Administration Details	2
Report of the Directors/Trustees	3-12
Report of the Independent Examiner	13
Income and Expenditure Account	14
Statement of Financial Activities	15
Balance Sheet	16
Cash Flow Statement	17
Notes to the Cash Flow Statement	18
Notes to the Financial Statements	19-29

**REPORT OF THE DIRECTORS/TRUSTEES OF TOMORROW'S WOMEN
YEAR ENDED 30TH NOVEMBER 2023**

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
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 (1st December 2022 until July 2023)
Mrs G McKinnon (Appointed July 2023)

REPORT OF THE DIRECTORS/TRUSTEES OF TOMORROW'S WOMEN YEAR ENDED 30TH NOVEMBER 2023

Report of Directors and Trustees

The Trustees have pleasure in presenting their Annual Report and Accounts for the year ended 30th November 2023. This being Tomorrow's Women's 12th 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 and Cheshire West & Chester ("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.

REPORT OF THE DIRECTORS/TRUSTEES OF TOMORROW'S WOMEN YEAR ENDED 30TH NOVEMBER 2023

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.

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.

'Tomorrow's Young Women' (TYW) has continued to run at our Wirral site. 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, 31 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 2023 TW was engaging with over 253 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.

REPORT OF THE DIRECTORS/TRUSTEES OF TOMORROW'S WOMEN YEAR ENDED 30TH NOVEMBER 2023

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 a total of 1,889 new referrals with 1,289 for Wirral and 600 for Chester. This high figure indicates the need for provision.

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. See below for numbers of attendances.

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.

Physical Health & Wellbeing

Sexual Health Nurse – 25
Hep C Testing – 9
Boxercise, Zumba, Legs Bums & Tums, Belly Dancing – 639
Eating Disorder Group – 9
Menopause – 7
Total: 689

Personal Social & Skills update

Stitch in Time – 481
Crochet & Chat – 51
Community Connectors – 60
Creative Group – 110
Jam Session – 175
Reading Group – 96
Garden and Horta Project – 127
Planting & Propagating – 9
Floristry – 178
Massage – 19
Driving Theory -6
Total: 1,312

**REPORT OF THE DIRECTORS/TRUSTEES OF TOMORROW'S WOMEN
YEAR ENDED 30TH NOVEMBER 2023**

Other

Police Drop in – 90
Connectors – 59
Dial North West DWP – 29
Solicitor Drop in – 379

Total: 557

Domestic Abuse

Understanding DA – 58
DA Awareness – 17
Finding Me – 261

Total: 336

Alcohol & Drug

Positive women around substance misuse – 275
Alcohol & Me – 99
Relapse Prevention – 130
Support Group Monday – 102
Support Group Friday – 95
Stepwise Programme – 74

Total: 775

Employment & Education

ESOL – 181
Mentoring Course – 13
L1 Preparing to work in schools – 48
Step into the NHS – 12
Maths & English Skills – 59
Nail Course Introduction – 100
Job Centre Plus – 26

Total: 439

Parenting

Happy Healthy Homes – 15
Positive Parenting – 5
Children & Young People's Mental Health – 63
Advocacy – 22
Neurodiversity – 33

Total: 138

Women who have completed and received certificates in the following:

Counselling and mentoring –
L2 Counselling – 23
L3 Counselling – 170
L2 Mentoring & Mental Health – 108
Criminology – 54
L2 Safety & Prevent – 68
L2 Understanding Tenant Support – 79
Psychology – 27
L2 Counselling – 62
Sign Language – 13
ESOL – 295
Small Changes Big Impact – 55
L1 Mental Health Awareness – 14
L2 Mental Health Awareness – 24
Maths & English – 60

**REPORT OF THE DIRECTORS/TRUSTEES OF TOMORROW'S WOMEN
YEAR ENDED 30TH NOVEMBER 2023**

Nail course – 95

L1 Hair – 127

Forensics – 96

Total: 1,370

Budgeting and Money

CAP – 33

CAB Gambling & Money – 29

Money Management – 7

Thrift Course – 8

Budget Free Cooking – 9

Total: 86

Mental Health

Mindfulness – 28

Red to Pink Anger Management – 136

Better Solutions – 273

A More Confident You – 83

Wellbeing & Me – 205

Yoga – 213

L2 Mental Health – 55

Crystal Sound Healing – 63

Sounds Mindfulness – 27

Guided Meditation – 27

Laughter Therapy – 13

Emotional Resilience – 9

Horta & Help in our garden – 139

Japanese Silk Painting – 88

Confidence Masterclass – 11

A Taste of 2 Cities – 36

Feeling Empowered in your Body – 10

Personal Safety – 4

Talking Therapies NHS – 27

Observational Drawing – 7

Confidence Masterclass – 11

Understanding Trauma – 35

Creative Writing – 93

Lino Painting – 31

Creative Image Making – 20

A More Confident You – 57

Glass Painting – 71

Creating a Mindfulness Journal – 10

Mindfulness – 109

Creative Wellbeing – 26

Confidence With Make up – 18

Body image – 14

Stress Awareness – 14

Total: 1,963

REPORT OF THE DIRECTORS/TRUSTEES OF TOMORROW'S WOMEN YEAR ENDED 30TH NOVEMBER 2023

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.

Staff have delivered 76 Hours of Outreach support and have engaged with approximately 24 sex workers.

Events 01.12.2022 – 30.11.2023

TW held a number of fantastic events at both Wirral and Chester centres including International Women's Day (Wirral centre only). Both Wirral and Chester centres held Violence Against Women & Girls (VAWG) events which were well attended and welcomed a variety of fantastic speakers, performances and activities in order to add an interactive element. Our Wirral centre celebrated the Christmas festivities with a party, Christmas meal and a breakfast on Christmas Day morning. Our Wirral centre also held a successful charity fundraising Summer fair which raised over £1,500.

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 receives referrals from Merseyside Police for Conditional Cautions and Community Resolutions. For the year Dec 2022 - Nov 2023 TW received 158 referrals with 99 compliance and completion.

In Partnership with HMPPS, The Probation Service are based within our Wirral Centre. This gives Courts a sentencing option for Wirral Magistrates, and also Liverpool and Chester Crown Courts and beyond, which is designed to assist in diverting women from custody. All aspects required for Rehabilitation Activity Requirements (RARs) 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.

REPORT OF THE DIRECTORS/TRUSTEES OF TOMORROW'S WOMEN YEAR ENDED 30TH NOVEMBER 2023

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

Strategic Targets

Strategic Targets for 2023

- Continue with new site in Cheshire West and Chester area and continue recruiting.
 - Achieved.
- Ensure all staff for both Chester and Wirral are fully trained for their roles. E.g. IDVA & ISVA training for Empowerment Advisors, as well as PTLLS Qualifications.
 - Ongoing to ensure staff's knowledge is kept up to date.
- Ensure all new Staff are aware of Aims & Objects, Vision & Values of Tomorrow's Women.
 - Achieved and ongoing.
- Continue the partnership with Wirral Met College for a hair salon for training purposes.
 - Ongoing with salon due to be completed in 2024.
- Co-location for the National Probation Services in TW Chester Centre.
 - Achieved.
- A Funded Gardening Project to support the maintenance of the RHS Award-winning Garden.
 - Funding received and continues to develop – Awarded RHS "Outstanding".

**REPORT OF THE DIRECTORS/TRUSTEES OF TOMORROW'S WOMEN
YEAR ENDED 30TH NOVEMBER 2023**

Strategic Targets for 2024

- Continue partnership with Wirral Met College, with the opening of a Hair Salon for training purposes.
- Ensure all staff for both Chester and Wirral site are fully trained, as well as volunteers. E.g. IDVA & ISVA Training for Empowerment Advisors, as well as PTLLS Qualifications.
- Continue with Community Gardening Project to support the maintenance of the RHS Award-winning Garden.
- Continue with innovative work to create new fundraising streams and opportunities. E.g. Easyfundraising, and Wills and legacy fundraising.

REPORT OF THE DIRECTORS/TRUSTEES OF TOMORROW'S WOMEN YEAR ENDED 30TH NOVEMBER 2023

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 £842,034, with an annual net surplus recorded of £ 110,532.

The charity aims to utilise reserves and maximise income in 2023/2024 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 2023/24 is projected to be at an increased level to 2022/23 at £820,000 given the increase in staff and operating costs, (2023: £731,502, see SOFA page 15, Total Expenditure), this would equate to c. £205,000.

Actual unrestricted reserves held at the year-end amounted to £543,871 (see Note 12), £67,274 of which was tied up in fixed assets (see Note 14) leaving £476,597 free to use. This equates to approximately 7 months of predicted 2023/24 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 beneficial to the women.

**REPORT OF THE DIRECTORS/TRUSTEES OF TOMORROW'S WOMEN
YEAR ENDED 30TH NOVEMBER 2023**

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 the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence 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 2024

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purpose 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 Act 2011'). 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 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 reason 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 Standards 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 FCA FPC
McEwan Wallace Chartered Accountants
6 Abbots Quay
Monks Ferry
Birkenhead
Wirral
CH41 5LH
Date: 2nd August 2024

**TOMORROW'S WOMEN
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30TH NOVEMBER 2023**

	Notes	2023	2022
		£	£
INCOME			
Donations	2	32,082	21,059
Grants receivable	3	801,206	702,798
		833,288	723,857
EXPENDITURE			
Charitable activities		730,182	538,555
Governance costs		1,320	1,200
	4	(731,502)	(539,755)
SURPLUS / (DEFICIT) ON ORDINARY ACTIVITIES		101,786	184,102
Other interest receivable and similar income		8,746	3,571
NET SURPLUS ON ORDINARY ACTIVITIES		110,532	187,673

No activities were discontinued during the year.

TOMORROW'S WOMEN
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH NOVEMBER 2023

	Notes	Restricted	Unrestricted	2023	2022
		£	£	Total £	Total £
INCOME AND ENDOWMENTS					
<i>Income from charitable activities:</i>					
Grants receivable	3	742,842	58,364	801,206	702,798
<i>Other income</i>					
Donations and legacies	2	-	32,082	32,082	21,059
Investment		-	8,746	8,746	3,571
Total Income and Endowments		742,842	99,192	842,034	727,428
EXPENDITURE					
Expenditure on charitable activities	4	690,920	40,582	731,502	539,755
TOTAL EXPENDITURE		690,920	40,582	731,502	539,755
Net movement in funds		51,922	58,610	110,532	187,673
Balances brought forward at 1 st December 2022		224,274	485,261	709,535	521,862
Balances carried forward at 30 th November 2023		276,196	543,871	820,067	709,535

TOMORROW'S WOMEN (Company Number 08039787) (Charity Number 1148800)
BALANCE SHEET
AS AT 30TH NOVEMBER 2023

	Notes	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible assets	8		84,158		89,422
CURRENT ASSETS					
Debtors	9	12,198		404	
Cash at bank and in hand		739,611		639,784	
TOTAL CURRENT ASSETS		751,809		640,188	
CREDITORS: Amounts falling due within one year	10	(15,900)		(20,075)	
NET CURRENT ASSETS / (LIABILITIES)			735,909		620,113
TOTAL ASSETS LESS CURRENT LIABILITIES			820,067		709,535
NET ASSETS			820,067		709,535
FUNDS					
Unrestricted funds	12	543,871		485,261	
Restricted funds	11	276,196		224,274	
		820,067		709,535	

For the year ending 30th November 2023 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 2024 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 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>114,837</u>	<u>210,693</u>
Net cash from operating activities		<u>114,837</u>	<u>210,693</u>
Cash flows from investing activities			
Purchase of tangible assets		<u>(15,010)</u>	<u>(69,318)</u>
Net cash used in investing activities		<u>(15,010)</u>	<u>(69,318)</u>
Increase/(decrease) in cash and cash equivalents		99,827	141,375
Cash and cash equivalents at beginning of year	2	<u>639,784</u>	<u>498,409</u>
Cash and cash equivalents at end of year	2	<u><u>739,611</u></u>	<u><u>639,784</u></u>

TOMORROW'S WOMEN
NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30TH NOVEMBER 2023

1. RECONCILIATION OF SURPLUS TO CASH GENERATED FROM OPERATIONS

	2023 £	2022 £
Net income/(expenditure)	110,532	187,673
Depreciation	<u>20,274</u>	<u>15,698</u>
	130,806	203,371
(Increase)/Decrease in debtors	(11,794)	(41)
Increase/(Decrease) in creditors	<u>(4,175)</u>	<u>7,363</u>
Cash generated from operations	<u><u>114,837</u></u>	<u><u>210,693</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 2023

	2023 £	2022 £
Cash and cash equivalents	<u><u>739,611</u></u>	<u><u>639,784</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 as a going concern and will continue to for at least twelve months after the signing of the accounts.

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 2023

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 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.

VOLUNTARY INCOME

	Restricted	Unrestricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Donations & appeals	-	32,082	32,082	21,059
	<u>-</u>	<u>32,082</u>	<u>32,082</u>	<u>21,059</u>

TOMORROW'S WOMEN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH NOVEMBER 2023

3. GRANTS RECEIVABLE

	Restricted	Unrestricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Big Lottery – Chester & Cheshire	160,274	-	160,274	40,612
PSS (UK) – NPS Interventions	211,874	-	211,874	167,241
Steve Morgan Foundation	40,987	-	40,987	25,490
Merseyside PCC - Stonehaven	-	-	-	49,356
Merseyside PCC – Two Tier Disp.	20,000	-	20,000	20,000
Merseyside PCC – Victim Support	60,000	-	60,000	60,000
Merseyside PCC – Violence Reduct	12,500	-	12,500	-
Calders/NOMS Probation Service	-	25,479	25,479	33,972
Wirral BC – CEO Funding	40,000	-	40,000	17,500
Wirral BC – Critical Support Fund	-	-	-	43,429
Wirral BC – Domestic Abuse Fund	16,175	-	16,175	17,207
Wirral BC – DA Perpetrator Fund	-	-	-	39,354
Wirral BC – Emergency Hampers	13,661	-	13,661	3,875
Wirral BC – TW Food Pantry	9,305	-	9,305	8,710
Wirral BC – Knife Angel Event	-	-	-	500
MOJ Women’s Community Sector	-	-	-	69,720
Cheshire PCC – Chester Projects	20,000	-	20,000	-
Cheshire PCC – EA Salary Support	30,000	-	30,000	-
Cheshire NHS – Mental Health	18,640	-	18,640	22,330
Cheshire NHS – Multiply Courses	5,450	-	5,450	-
Cheshire NHS – SMH Transform	4,466	-	4,466	-
Lloyds Bank Foundation	-	27,250	27,250	-
SWIRE Charitable Trust	22,340	-	22,340	-
Cheshire Community Foundation	11,833	-	11,833	-
Fusion 21 Foundation	10,000	-	10,000	-
John Moores Foundation	10,000	-	10,000	-
JJ Charitable Trust	5,000	-	5,000	-
New Beginnings	4,623	-	4,623	-
ESF / Women’s Organisation	-	-	-	23,766
Magenta Living	-	-	-	21,200
Big Lottery Awards for All	-	-	-	9,996
One Wirral CIC – IT Equipment	-	-	-	6,900
Unilever	-	-	-	5,000
Community Foundation Lancashire	4,720	-	4,720	-
Learning Foundry – Kickstart	-	-	-	5,750
Women In Prison	-	-	-	3,000
RHS – Horta Project	-	-	-	2,996
HMPPS – Probation Service UPW	-	-	-	1,650
Other Grants (below £5,000)	10,994	5,635	16,629	3,244
	<u>742,842</u>	<u>58,364</u>	<u>801,206</u>	<u>702,798</u>

TOMORROW'S WOMEN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH NOVEMBER 2023

4. RESOURCES EXPENDED - CHARITABLE ACTIVITIES

	Restricted	Unrestricted	Total	Total
	£	£	2023	2022
			£	£
Staff costs	512,084	8,305	520,389	394,668
Rent	61,995	-	61,995	50,689
Room Hire (Chester & Cheshire)	780	-	780	4,610
Energy & Utilities (Chester)	5,283	6,589	11,872	1,288
Training	12,489	-	12,489	2,208
Leasehold improvements deprec'n	4,678	3,768	8,446	3,762
Computer equipment depreciation	2,417	3,192	5,609	8,382
Fixtures and fittings depreciation	184	6,035	6,219	3,554
Computer & IT	17,889	-	17,889	14,657
Telephones and Communications	2,500	752	3,252	2,932
Postage and stationery	3,000	862	3,862	1,983
Travel and subsistence	2,000	1,417	3,417	1,024
Repairs and renewals	3,500	460	3,960	2,459
Sundry expenses	7,912	6,085	13,997	7,928
Bank charges and interest payable	-	220	220	190
Insurance	5,000	48	5,048	2,792
Agents & Legal fees – Chester Ctr	-	-	-	4,862
Subscriptions	-	1,130	1,130	647
Waste Disposal / Collection	2,000	399	2,399	2,007
Contract Cleaner	3,707	-	3,707	1,607
ASH Project (excluding salaries)	4,362	-	4,362	2,046
On-line DA Courses Project	9,170	-	9,170	-
Counselling Fees – TYW	4,263	-	4,263	2,850
WRAP Project	2,975	-	2,975	775
TW Salon Project	1,500	-	1,500	-
Course Fees – Loan Shark project	-	-	-	880
Covid-19 Fund Projects	-	-	-	3,287
Website Development & Upgrade	-	-	-	882
Horta Garden Project (ex salaries)	8	-	8	1,968
ESF Directions Project	-	-	-	6,875
Chester Household Fund	1,857	-	1,857	-
Chester Sanctuary Garden	940	-	940	-
Wirral Household Fund - WHF	114	-	114	900
TWW Pantry Project	17,413	-	17,413	5,843
New Beginnings - Craft Room	900	-	900	-
Independent examination	-	1,320	1,320	1,200
	<u>690,920</u>	<u>40,582</u>	<u>731,502</u>	<u>539,755</u>

5. SUPPORT COSTS

	Staff	Other	Total	Total
	Costs	Costs	2023	2022
	£	£	£	£
Charitable activities	520,389	211,113	731,502	539,755
	<u>520,389</u>	<u>211,113</u>	<u>731,502</u>	<u>539,755</u>

Staff costs 2023 of £520,389 were made up of £474,465 of gross wages; £35,989 of Employer's National Insurance; and £9,935 of Employers Pension contributions.

6. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2023	2022
	£	£
Depreciation and amortisation	20,274	15,698
Accountancy - Independent examination	1,320	1,200
	<u> </u>	<u> </u>

7. STAFF COSTS

	2023	2022
	£	£
The cost of employing staff, including trustees, was:		
Wages	520,389	394,668
	<u> </u>	<u> </u>
	<u>520,389</u>	<u>394,668</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:

	2023	2022
	No.	No.
Management and directors	2	3
Administrative	18	12
	<u> </u>	<u> </u>
	<u>20</u>	<u>15</u>

TOMORROW'S WOMEN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH NOVEMBER 2023

8. TANGIBLE FIXED ASSETS

	Leasehold Improvement £	Fixtures & Fittings £	Computer Equipment £	Motor Vehicles £	Total £
VALUE AT COST					
At 30 th November 2022	84,457	39,593	40,897	7,895	172,842
Additions	-	10,730	4,280	-	15,010
Disposals	-	-	-	-	-
At 30 th November 2023	84,457	50,323	45,177	7,895	187,852
AMORTISATION					
At 30 th November 2022	16,677	27,396	31,452	7,895	83,420
Disposals	-	-	-	-	-
Charge for the period	8,446	6,219	5,609	-	20,274
At 30 th November 2023	25,123	33,615	37,061	7,895	103,694
NET BOOK VALUE					
At 30 th November 2023	59,334	16,708	8,116	-	84,158
At 30 th November 2022	67,780	12,197	9,445	-	89,422

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

9. DEBTORS

	2023 £	2022 £
Prepayments	12,198	404
	12,198	404

10. CREDITORS: Amounts falling due within one year

	2023 £	2022 £
Accruals		
Social Security costs	9,920	8,793
Workplace Pension Contributions	2,009	1,699
Rent Lease Renewal Adjustment Provision	-	8,270
Energy / Utilities	673	-
Lloyds Bank Multi-Pay Corporate Card Account	2,038	113
Examination Fees	1,260	1,200
	15,900	20,075

TOMORROW'S WOMEN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH NOVEMBER 2023

11. RESTRICTED FUNDS

	B/Fwd 01/12/22	Income	Depn. / Expenses	Fund Transfers	C/Fwd 30/11/23
	£	£	£	£	£
Big Lottery – Chester & Cheshire West	26,140	160,274	(120,039)	-	66,375
PSS (UK) – NPS Interventions	85,396	211,874	(221,874)	-	75,396
Steve Morgan Foundation	-	40,987	(40,987)	-	-
Merseyside PCC – Stonehaven 3	16,453	-	(16,453)	-	-
Merseyside PCC – Two Tier Disposals	-	20,000	(13,334)	-	6,666
Merseyside PCC – Victim Support Wirral	20,000	60,000	(60,000)	-	20,000
Merseyside PCC – Violence Reduction	-	12,500	(8,333)	-	4,167
Wirral BC – CEO Funding	-	40,000	(40,000)	-	-
Wirral BC – Critical Support Fund	18,875	-	(18,875)	-	-
Wirral BC – Public Health Female Only	-	16,175	(16,175)	-	-
Wirral BC – DA Victim Support	5,736	-	(5,736)	-	-
Wirral BC – DA Perpetrator Support	6,939	-	(6,939)	-	-
Wirral BC – Emergency Food Hampers	-	13,661	(13,661)	-	-
Wirral BC – TW Food Pantry	483	8,505	(8,166)	-	822
Wirral BC – Cost of Living Support	-	800	(800)	-	-
Cheshire PCC – EA Salary Support	-	30,000	(16,783)	-	13,217
Cheshire PCC – Chester Pilot Projects	-	20,000	(13,340)	-	6,660
Cheshire NHS – Mental Health Alliance	-	18,640	(13,980)	-	4,660
Cheshire NHS – Multiply Grant	-	5,450	(5,450)	-	-
Cheshire NHS – SMH Transformation	-	4,466	(4,466)	-	-
SWIRE Charitable Trust	-	22,340	(3,723)	-	18,617
Cheshire Community Foundation	-	11,833	-	-	11,833
Fusion 21 Foundation	-	10,000	(4,167)	-	5,833
John Moores Foundation	-	10,000	(3,334)	-	6,666
JJ Charitable Trust	-	5,000	(5,000)	-	-
New Beginnings	-	4,623	(900)	-	3,723
Community Foundation for Lancashire	-	4,720	-	-	4,720
29 th May 1961 Charitable Trust	-	4,000	-	-	4,000
One Wirral CIC – IT Equipment	6,849	-	(2,417)	-	4,432
Abbeyfield Trust	21,555	-	(6,022)	-	15,533
Rathbone Trust	1,238	-	(184)	-	1,054
Magenta Living	13,333	-	(13,333)	-	-
Big Lottery Awards for All - Horta	463	-	(463)	-	-
RHS – Horta Garden Project	814	-	(814)	-	-
City of Liverpool – Eurovision 2023	-	2,000	(2,000)	-	-
Cheshire West Voluntary Action	-	2,000	(1,857)	-	143
Cheshire West Voluntary Action	-	1,000	(125)	-	875
Sanctuary Housing Association	-	1,744	(940)	-	804
Morecrofts	-	250	(250)	-	-
	224,274	742,842	(690,920)	-	276,196

Purposes of restricted funds

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.

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.

11. RESTRICTED FUNDS (continued)

Purposes of restricted funds (continued)

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, and a grant for £28,792 per annum for five years (February 2023 to January 2028) for Chester Centre Management salary contribution.

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 – Two Tier Disposals

The Police & Crime Commissioner for Merseyside grant of £20,000 salary contribution to March 2024 for providing two-tier out of court disposal framework services.

Merseyside Police and Crime Commissioner – Victim Support Wirral

Merseyside PCC grant of £60,000 per annum for Empowerment Advisor and Counselling support for domestic abuse and sexual abuse victim support programmes April 2023 to March 2025.

Merseyside Police and Crime Commissioner – Violence Reduction Support

Merseyside PCC grant of £12,500 for one year (April 2023 to March 2024) support for violence reduction courses programme.

Wirral BC – CEO Funding

Wirral Borough Council grant of £30,000 per annum (April 2022 to March 2025) 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.

Wirral BC – Public Health Female Only

Wirral borough Council grant of £27,729 per annum for one year (April 2023 to March 2024) for Empowerment Advisor salary contribution for female health support.

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 £13,661 contribution for providing and distributing winter 2022/2023 food and household support.

Wirral BC – TW Food Pantry

Wirral Borough Council grant of £8,810 contribution towards TW's food pantry project 2022, and an additional £8,505 for 2023.

Wirral BC – Cost of Living Support

Wirral Borough Council grant of £800 towards costs of cost of living support event.

Cheshire PCC – EA Salary Support

Cheshire Police and Crime Commissioner grant of £30,000 for Empowerment Officer salary support and training for one year (April 2023 to March 2024).

11. RESTRICTED FUNDS (continued)

Purposes of restricted funds (continued)

Cheshire PCC – Chester Pilot Projects

Cheshire Police and Crime Commissioner grant of £20,000 (April 2023 to March 2024) for Domestic Abuse counselling support programmes in Cheshire West and Chester.

Cheshire NHS – Mental Health Alliance

Cheshire NHS grant of £18,640 for one year (March 2023 to February 2024) salary contribution for mental health support mentoring courses and activities.

Cheshire NHS – Multiply

Cheshire NHS grant of £5,450 supporting money management courses at Chester.

Cheshire NHS – SMH Transformation

Cheshire NHS grant of £4,466 for two months support (January and February 2023) supporting Specialist Mental Health courses at Chester.

SWIRE Charitable Trust

SWIRE Charitable Trust grant of £22,340 for one year (October 2023 to September 2024) supporting core costs of rent, utilities, and operating overheads.

Cheshire Community Foundation

Cheshire Community Foundation Unlocking Brighter Futures grant of £11,833 supporting Better Solutions courses focused on reducing re-offending.

Fusion 21 Foundation

Fusion 21 Foundation grant of £10,000 per annum for two years to June 2025 supporting development of on-line domestic abuse support courses.

John Moores Foundation

John Moores Foundation grant of £10,000 for one year (August 2023 to July 2024) supporting Action on Street Health project.

JJ Charitable Trust

JJ Charitable Trust grant of £5,000 supporting core costs.

New Beginnings – Counselling for Women

New Beginnings grant (charity's closing reserves transfer) of £4,623 for wellbeing sessions, re-equipment of craft room and storage facilities.

Community Foundation for Lancashire

Community Foundation for Lancashire grant (Merseyside PCC Community Cashback Fund) of £4,720 supporting Action of Street Health project.

29th May 1961 Charitable Trust#

29th May 1961 Charitable Trust grant of £4,000 supporting staff salary and training.

One Wirral CIC – IT Equipment

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

Abbeyfield Trust

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

TOMORROW'S WOMEN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH NOVEMBER 2023

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.

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.

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.

City of Liverpool – Eurovision 2023

City of Liverpool grant of £2,000 towards event and activities celebrating Eurovision 2023.

Cheshire West Voluntary Action

Cheshire West Voluntary Action grant of £2,000 supporting Chester Household Support project for summer 2023, and grant of £1,000 for TW supporting Complex Lives mental health services research project.

Sanctuary Housing Association

Sanctuary Housing Association grant of £1,744 supporting Chester centre's garden development and VAWG awareness products.

Morecrofts

Morecrofts grant of £250 supporting Tomorrow's Women summer event 2023.

12. UNRESTRICTED FUNDS

	30/11/22	Income	Expenses	Fund Transfers	30/11/22
	£	£	£	£	£
Unrestricted Funds	485,261	99,192	(40,582)	-	543,871

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 2023

14. ANALYSIS OF NET ASSETS BETWEEN RESTRICTED AND UNRESTRICTED FUNDS

	Restricted	Unrestricted	Total
	£	£	£
2023			
Fixed assets	16,884	67,274	84,158
Net Current assets	259,312	476,597	735,909
Total 2023	276,196	543,871	820,067
	=====	=====	=====
2022			
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
	=====	=====	=====

15. RELATED PARTY TRANSACTIONS

During the year there were no related party transactions.
During the year, the Key Management Personnel were compensated £98,673.

16. POST BALANCE SHEET EVENTS

The Financial Statements were approved by the Board of Trustees on 14th July 2024.

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

	Restricted	Unrestricted	Total 2022
	£	£	£
INCOME			
Donations and legacies	-	21,059	21,059
Income from investments	-	3,571	3,571
Income from charitable activities	660,582	42,216	702,798
TOTAL INCOME AND ENDOWMENTS	660,582	66,846	727,428
EXPENDITURE			
Expenditure on Charitable Activities	524,332	15,423	539,755
TOTAL EXPENDITURE	524,332	15,423	539,755
Net Income/(Expenditure)	136,250	51,423	187,673
Balances brought forward at 1 st December 2021	88,024	433,838	521,862
Balances carried forward at 30 th November 2022	224,274	485,261	709,535