

Charity registration number 1156492

WOMEN'S COMMUNITY MATTERS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

WOMEN'S COMMUNITY MATTERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M A Thompson - Chair A Burns - Vice Chair T Irwin - Treasurer E Williams M Burrow P Dilks J Douglas P Davey L Piechura H Khan D Khan	 (Appointed 30 November 2021) (Appointed 30 November 2021)
Senior Officer	R Robson	
Charity number	1156492	
Principal address	Nan Tait Centre Abbey Road Barrow-in-Furness LA14 1LG	
Auditor	Melville & Co Unit 17-18 Trinity Enterprise Centre Furness Business Park Ironworks Road Barrow-in-Furness LA14 2PN	

WOMEN'S COMMUNITY MATTERS

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WOMEN'S COMMUNITY MATTERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's deed of trust, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The purpose for which the Charity (the "Objects") is established and to which it is specifically restricted are to promote the following purposes for the benefit of women:-

To promote, protect and improve the safety of vulnerable women.

Advancing education in relation to issues affecting women, including (but not limited to) within the areas of criminal justice, addiction, domestic violence, financial poverty and poverty of opportunity.

Preventing or relieving sickness, disease or suffering in women in the area of benefit (whether emotional, mental or physical).

The promotion of equality and diversity for the public benefit by (for example):-

- a) The elimination of discrimination on the grounds of race, gender, disability, sexual orientation or religion;
- b) Advancing education and raising awareness and equality and diversity;
- c) Promoting activities to foster understanding between people from diverse backgrounds;
- d) Conducting or commissioning research on equality and diversity issues and publishing the results to the public;
- e) Cultivating a sentiment in favour of equality and diversity.

To further such other purposes which may be charitable according to the law of England and Wales as the Trustees see fit from time to time.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

A summary of the main activities undertaken for the public benefit in relation to the Charity's Objects are as follows:-

- **Working with education, training and employment** – working with Cumbria Council for Voluntary Service and other local organisations, funded by the National Lottery Community Fund and European Social Fund, we supported vulnerable women move closer to the job market.
- **Working with domestic violence** – our *#believeyou* project supported women and girls who had or were experiencing domestic abuse. The Domestic Abuse Champion's Network continued to offer regular updates, information, and newsletters; and started delivering training once again across the county. The Survivor's Network began listening to the voices of survivors across the county.
- **Working with the Criminal Justice System** – in June 2021 we began delivering a contract for the Ministry of Justice to support women in the CJS alongside probation services. We continued to support women who were at risk of becoming involved in the CJS.
- **Working with young people** – one project supported young women and girls aged 11-19; and one project supported vulnerable young men and boys aged 11-19.
- **Working with health & wellbeing** – the majority of this work was face to face, with online and telephone support used by some people. An increase in the frequency and variety of groups and activities supported people's experiences of and recovery from the pandemic.

WOMEN'S COMMUNITY MATTERS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

- **Working with poverty** – the *With Love from Isabel* supported families; one project supported families with school uniform and children's underwear; one project provided meals and household goods to families; one project provided activities to families; one project provided financial support to families with the impact of and recovery from the Covid-19; one project provided support with Christmas, birthdays & funerals; and the Clothes Bank provided 34,044 items to 979 different families.
- **Working for change** – one project continued to develop collaborative working with the other women's centres in Cumbria; one project supported beneficiaries to look at ways we can share our ethos of love, care, compassion and kindness alongside partners to other services; one project developed an outreach service from Kendal Town Hall; and *Barra Culture (known as BarrowFull from June 2022)*, Barrow's Creative People and Places Programme, delivered a variety of wonderful projects to Barrow's communities.

Achievements and performance

The year 2021-22 has been another year of challenge impacted greatly by the continued worldwide pandemic. The charity, like many others, has learned a great deal alongside navigating the difficulties we have faced. Many of the new and more flexible ways of working and ways of offering support have continued and thus improved our offer for the community. What continues to be most important is **how** we deliver our services and not what we do. Women, young people, and families tell us this is what they value the most and why the support they receive helps them make long term changes and doesn't just offer a short-term fix. We deliver our services **with love, with care, with compassion, and with kindness** and are grateful to all our funders, supporters, partner agencies, volunteers, staff and fellow trustees for supporting us to work in this way. We have continued to work with an array of wonderful partner organisations and local communities, and are proud to be part of such a kind, compassionate, caring and loving community.

3,702 different people were supported by the Charity in 2021-22. This figure is made up of **2,855** different adult women, **631** different young women/girls, **205** different boys/young men; and **11** men. These numbers are the equivalent of the Centre supporting **1 in 10 adult women** within the borough (10.2% of 27,961 women aged 16+), **almost 1 in 5 of the young women/girls here** (18.5% of 3,423) and **1 in 20 of the borough's young men/boys** (5.5% of 3,699).

Population figures are from 2020 and available online from Cumbria Observatory

A snapshot of some of the project achievements are as follows:

In 2021-22 the Clothes Bank supported women, men, young people and their families and gave out **34,044 items during the year**, an average of 2,837 items per month. The scale of this project demonstrates the incredible generosity of the community as all of these items are donated with love by the community to be passed on to others.

406 families received financial support from various pots of money (including government/local authority funds) to help alleviate the impact of Covid-19 and support their recovery.

1,284 families received support with Christmas, family birthdays, and attending funerals of close relatives.

As always, the organisation would not be here without the generous gift of time from the amazing volunteer team. They gave **5,141.5 hours** of their time during another very difficult year, so we were pleased they were finally able to celebrate their **Queen's Award for Voluntary Service** once many of the pandemic restrictions had ended and it was safe for them to meet together. This takes their running total of time they have gifted (since September 2013) to **64,434 hours**. At today's minimum wage of £9.50 per hour, this is a gift to the organisation amounting to **£612,123**.

1,228 different women accessed support for domestic abuse, **379 women** accessed support for sexual abuse, and **32 women and young people** accessed our specialist provision around criminal and sexual exploitation.

WOMEN'S COMMUNITY MATTERS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Our Domestic Abuse Champions' Network delivered training to **163 people around the county**; published **14 newsletters** circulating them to more than **600 recipients**; and regularly engaged with people on our social media platforms sharing news articles, campaigns, opportunities to take part in research, and survivor stories to give hope to those who are yet to start their own journey of recovery.

All our groups had lower numbers in 2021-22 by design, as we were still responding to the pandemic and keeping people as safe as we could. **23 women** completed the Butterfly Group, all of whom reported an improvement in their Feelings of Trust & Safety by the end of the course. **28 women** attended a My Relationships & Me course with 96% of them reporting a significant positive improvement in all their relationships at the end of their course. **11 women** have attended *Talking Minds*, a peer support group for women struggling with their mental health and wellbeing. **23 women** completed *Beautiful Women* and **16 women** completed *Beautiful Me*, our 12-week confidence building and personal development programme.

A range of activities were also available during the year with frequency and numbers increasing in line with the lifting of restrictions. *Crafting for Recovery* offered a range of opportunities, including puppet making and upcycling, for women to become familiar with community spaces and others as they came to terms with the impact of the pandemic (83 attendances). An average of 6 women per week attended *Chinwaggers*; we had 38 attendances at the *Clothes Bank Crafters* group; 63 attendances on the *Community Connections* group; and by March 2022 the average number of women attending each drop-in session was 32.

A total of **1,246 different women** accessed support for their health and wellbeing, some of whom attended the groups mentioned above, and most of whom accessed one to one support.

631 young women and girls reported improvements across many areas of their lives as a result of support from the Pause, for thought programme.

205 young boys/men engaged with the Time, for thought programme, many of whom demonstrated real improvement in their lives and continue to tell us they feel safer and more confident to talk about their worries and fears.

The country as a whole continued to recognise the severe impact the pandemic has had on our children's mental health and wellbeing, and we have seen this reflected in the young people who have engaged with our programmes. We continued to see the increase in the severity and complexity of their traumas and struggles that we first recognised in 2020-21. The long-term wellbeing of our young people is of grave concern.

The cost of our service last year was £804,390. Having worked with 3,702 different people, that makes our **cost per person per annum, £217.29**. This is at a cost far less than previous years and demonstrates how hard the staff have worked, and the additional hours they have contributed to ensure no-one was left without the support and care they needed. For comparison, our budgeted cost per person is £330.

NB total expenditure in 2021-22 exceeds the amount above as our total expenditure includes the Barra Culture/BarrowFull Programme spend, a MOJ grant of which two thirds were passed to the other women's centres in Cumbria, and several grants that enabled us to provide financial support to families.

BarrowFull (formerly Barra Culture) is Barrow's Arts Council England funded Creative People and Places Programme. Women's Community Matters is the lead partner and accountable body for the programme working alongside 4 other consortium members. WCM employs the programme staff, and the budget is included in our overall accounts presented here. In 2021-22 *Barra Culture* (renamed BarrowFull) engaged 5,466 people in the borough.

WOMEN'S COMMUNITY MATTERS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Financial review

The charity's income level for the year has decreased by £116,724 (7%) compared to the previous year to a level of £1,607,531. Of this £1,568,356 relates to restricted funds, a decrease of £135,899 (8%) and £39,175 to unrestricted funds, an increase of £19,175 (96%).

Expenditure has increased by £440,933 (47%) compared to the previous year to a level of £1,387,779. All of this relates to restricted funds.

The total funds balance at the end of the year is £1,238,824, an increase of £219,752, of which £1,091,443 relates to restricted funds and £147,381 to unrestricted funds.

The organisation's policy states, in line with sector best practice, that we aim to have 6 month's running costs in reserves. A 10-year plan is in place to help the organisation develop the reserves to this level. At the end of year 6 of this plan we are below our target to achieve this. Donations and fundraising have been impacted by the pandemic and the focus has been on raising sufficient funds to deliver face to face work, particularly for those most affected by the pandemic.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and is a Charitable Incorporated Organisation.

The trustees who served during the year and up to the date of signature of the financial statements were:

M A Thompson - Chair

A Burns - Vice Chair

T Irwin - Treasurer

E Williams

M Burrow

P Dilks

L Chambers

(Resigned 31 May 2021)

J Douglas

P Davey

L Piechura

H Khan

(Appointed 30 November 2021)

D Khan

(Appointed 30 November 2021)

The trustees are people with considerable interest and experience in the objectives of the charity and are able to draw on their experience at a senior level to assist in achieving those objectives. New Trustees are elected at the AGM.

Whilst key decisions are made by the trustees, the day to day operation of the charity is entrusted to the Senior Officer.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

WOMEN'S COMMUNITY MATTERS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The trustees' report was approved by the Board of Trustees.

M A Thompson.

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M A Thompson - Chair

Trustee

Dated: ..23/11/2022.....

WOMEN'S COMMUNITY MATTERS

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF WOMEN'S COMMUNITY MATTERS

Opinion

We have audited the financial statements of Women's Community Matters (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

WOMEN'S COMMUNITY MATTERS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WOMEN'S COMMUNITY MATTERS

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

WOMEN'S COMMUNITY MATTERS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WOMEN'S COMMUNITY MATTERS

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was capable of identifying irregularities, including fraud

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, through discussion with the trustees and other management, and from inspection of the charity's records. We discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations and remained alert to any indications of non-compliance during the audit.

The charity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related charities legislation), pensions legislation, taxation legislation and further laws and regulations that could indirectly affect the financial statements, comprising environmental, health and safety and employment legislation and safeguarding. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any. These procedures did not identify any potentially material actual or suspected non-compliance.

To identify risks of material misstatement due to fraud we considered the opportunities and incentives and pressures that may exist within the charity to commit fraud. Our risk assessment procedures included: enquiry of trustees and other management to understand the high level policies and procedures in place to prevent and detect fraud, reading Board minutes and considering performance targets and incentive schemes in place for management. We remained alert to any indications of fraud during the audit.

As a result of these procedures we identified the greatest potential for fraud in the following areas:

- income recognition and in particular the risk that income is recognised in the wrong reporting period or that restricted income is incorrectly recognised as unrestricted income.

These risks may arise due to a potential desire to present weaker results due to an incentive to obtain further funding.

As required by auditing standards we also identified and addressed the risk of management override of controls.

We performed the following procedures to address the risks of fraud identified:

- identifying and testing high risk journal entries through vouching the entries to supporting documentation; and
- testing the recognition of income and in particular that it was appropriately recognised or deferred.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

WOMEN'S COMMUNITY MATTERS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WOMEN'S COMMUNITY MATTERS

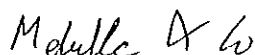
Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Melville & Co

2 December 2022

Chartered Accountants
Statutory Auditor

Unit 17-18 Trinity Enterprise Centre
Furness Business Park
Ironworks Road
Barrow-in-Furness
LA14 2PN

Melville & Co is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

WOMEN'S COMMUNITY MATTERS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<u>Income from:</u>							
Voluntary income - grants and donations	2	39,175	1,568,356	1,607,531	20,000	1,704,255	1,724,255
<u>Expenditure on:</u>							
Charitable activities	3	-	1,387,779	1,387,779	-	946,846	946,846
Net income for the year/ Net movement in funds		39,175	180,577	219,752	20,000	757,409	777,409
Fund balances at 1 April 2021		108,206	910,866	1,019,072	88,206	153,457	241,663
Fund balances at 31 March 2022		147,381	1,091,443	1,238,824	108,206	910,866	1,019,072

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

WOMEN'S COMMUNITY MATTERS

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	7	94,883		18,961	
Cash at bank and in hand		1,151,718		1,004,749	
		<u>1,246,601</u>		<u>1,023,710</u>	
Creditors: amounts falling due within one year	8	(7,777)		(4,638)	
Net current assets			<u>1,238,824</u>		<u>1,019,072</u>
Income funds					
Restricted funds	10	1,091,443		910,866	
Unrestricted funds		147,381		108,206	
	9		<u>1,238,824</u>		<u>1,019,072</u>

The financial statements were approved by the Trustees on23/11/22.....

M A Thompson

M A Thompson - Chair
Trustee

T A Irwin

T Irwin - Treasurer
Trustee

WOMEN'S COMMUNITY MATTERS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	12		146,969		793,251
Net cash used in Investing activities			-		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			146,969		793,251
Cash and cash equivalents at beginning of year			1,004,749		211,498
Cash and cash equivalents at end of year			1,151,718		1,004,749

WOMEN'S COMMUNITY MATTERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity Information

Women's Community Matters is a Charitable Incorporated Organisation, Company Number CE001200; Charity Registration Number 1156492.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's deed of trust, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The cost of raising and administering such funds are charged against the specific fund. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from government and other grants are recognised where the charity has entitlement after any performance conditions have been met.

1.5 Expenditure

All expenditure is accounted for gross and when incurred. Charitable expenditure includes the cost of all activities carried out, with the exception of costs incurred for governance purposes.

WOMEN'S COMMUNITY MATTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.6 Cash and cash equivalents

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

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

WOMEN'S COMMUNITY MATTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

2 Voluntary income - grants and donations

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	4,975	37,725	42,700	-	40,514	40,514
Grants	34,200	1,530,631	1,564,831	20,000	1,663,741	1,683,741
	<u>39,175</u>	<u>1,568,356</u>	<u>1,607,531</u>	<u>20,000</u>	<u>1,704,255</u>	<u>1,724,255</u>
Donations and gifts						
Other	4,975	37,725	42,700	-	40,514	40,514
	<u>4,975</u>	<u>37,725</u>	<u>42,700</u>	<u>-</u>	<u>40,514</u>	<u>40,514</u>
Grants receivable for core activities						
Barra Culture	-	506,368	506,368	-	499,737	499,737
Women First MOJ	-	264,983	264,983	-	-	-
ibelieveyou	-	160,122	160,122	-	53,131	53,131
Project 31	-	95,060	95,060	-	-	-
Pause, for thought	-	83,186	83,186	-	72,193	72,193
Communities Can	-	68,455	68,455	-	335,190	335,190
Time, for thought	-	67,726	67,726	-	49,406	49,406
ican	-	65,015	65,015	-	41,965	41,965
Cumbria Women's Centres	-	52,025	52,025	-	51,037	51,037
Lloyds Foundation	30,000	-	30,000	-	-	-
Other	4,200	167,691	171,891	20,000	561,082	581,082
	<u>34,200</u>	<u>1,530,631</u>	<u>1,564,831</u>	<u>20,000</u>	<u>1,663,741</u>	<u>1,683,741</u>

WOMEN'S COMMUNITY MATTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Charitable activities

	Support costs 2022 £	Support costs 2021 £
Staff costs	656,754	462,948
Share of support costs (see note 4)	726,249	479,260
Share of governance costs (see note 4)	4,776	4,638
	<u>1,387,779</u>	<u>946,846</u>

4 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Rent, rates and water	39,904	-	39,904	39,904	-	39,904
Premises costs	19,711	-	19,711	29,772	-	29,772
Insurance	3,391	-	3,391	2,899	-	2,899
Telephone and IT	65,970	-	65,970	24,344	-	24,344
Postage and stationery	20,125	-	20,125	3,999	-	3,999
Client expenses	137,924	-	137,924	231,603	-	231,603
Activities expenses and equipment	210,465	-	210,465	40,719	-	40,719
Sundries	39,453	-	39,453	7,638	-	7,638
Professional fees	189,306	-	189,306	98,382	-	98,382
Accountancy	-	4,776	4,776	-	4,638	4,638
	<u>726,249</u>	<u>4,776</u>	<u>731,025</u>	<u>479,260</u>	<u>4,638</u>	<u>483,898</u>
Analysed between Charitable activities	<u>726,249</u>	<u>4,776</u>	<u>731,025</u>	<u>479,260</u>	<u>4,638</u>	<u>483,898</u>

Governance costs includes payments to the auditors of £2,372 (2021- £2,256) for audit fees.

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

WOMEN'S COMMUNITY MATTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

6 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Governance	1	2
Charitable activities	32	20
	<u>33</u>	<u>22</u>

Employment costs

	2022 £	2021 £
Wages and salaries	597,735	417,636
Social security costs	39,303	31,636
Other pension costs	19,716	13,673
	<u>656,754</u>	<u>462,948</u>

There were no employees whose annual remuneration was £60,000 or more.

7 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	87,266	12,301
Prepayments and accrued income	7,617	6,660
	<u>94,883</u>	<u>18,961</u>

8 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>7,777</u>	<u>4,638</u>

WOMEN'S COMMUNITY MATTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Current assets/ (liabilities)	154,997	1,083,827	1,238,824	108,206	910,866	1,019,072
	<u>154,997</u>	<u>1,083,827</u>	<u>1,238,824</u>	<u>108,206</u>	<u>910,866</u>	<u>1,019,072</u>

WOMEN'S COMMUNITY MATTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Movements in restricted funds

	Fundbalance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Fund balance at 31 March 2022 £
Love Barrow Together	102,359	50,875	117,413	(5,792)	30,029
BarrowFull	461,284	460,216	357,663	(11,083)	552,754
ESF/NLCF BBO GCTW	7,729	37,179	35,653	(6,885)	2,370
Pause, for thought	31,445	83,186	59,893	(8,400)	46,338
WCM BarrowFull	9,000	46,152	41,157	(3,458)	10,537
Time, for thought	15,289	67,726	47,954	(8,880)	26,181
#ican	21,644	65,015	40,380	(9,120)	37,159
Petals	7,386	-	5,896	(1,490)	-
#believeyou	15,794	160,122	85,625	(13,476)	76,815
DA Champion's' Network	25,513	15,000	7,178	(990)	32,345
Building Fund	55,627	15,204	39,601	81,260	112,490
Cumbria Women's Centres	-	52,025	50,199	(1,825)	1
Vision	6	2,500	1,753	(753)	-
WCM Sustainability	9,728	7,321	555	-	16,494
With Love We Can	2,705	6,204	-	-	8,909
With Love from Isabel	4,316	1,169	3,764	-	1,721
Children's parties	669	-	669	-	-
New kitchen	3,469	-	-	-	3,469
Project 22	8,020	7,850	12,892	(1,965)	1,013
AOCC	59,857	735	21,024	(1,755)	37,813
Communities Can	57,677	68,455	79,748	(100)	46,284
I will	5,000	-	5,000	-	-
SE Project	6,349	49,750	37,919	-	18,180
DA Victims/Survivors Network	-	11,629	6,022	-	5,607
Women First MOJ	-	264,983	238,621	(5,288)	21,074
Project 31	-	95,060	91,200	-	3,860
	910,866	1,568,356	1,387,779	-	1,091,443

WOMEN'S COMMUNITY MATTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

11 Related party transactions

T Irwin and L Piechura, trustees of the charity, are a directors of TI Accountancy Limited. The charity purchased services of £2,996 (2021 - £3,018) from TI Accountancy Limited in the year.

The spouse of the Senior Officer provided services to the charity of £9,335 (2021 - £8,046) in the year.

12 Cash generated from operations	2022 £	2021 £
Surplus for the year	219,752	777,409
Movements in working capital:		
(Increase)/decrease in debtors	(75,922)	13,504
Increase in creditors	3,139	2,338
Cash generated from operations	146,969	793,251

13 Analysis of changes in net funds

The charity had no debt during the year.