

Charity registration number 1156492

WOMEN'S COMMUNITY MATTERS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

WOMEN'S COMMUNITY MATTERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Teale - Chair	(Appointed 23 November 2022)
	A Burns - Vice Chair	
	T Irwin - Treasurer	
	E Williams	
	M Burrow	
	P Dilks	
	J Douglas	
	P Davey	
	L Piechura	
	H Khan	
	D Khan	
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 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

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 and sexual abuse** – our *ibeliieveyou* project supported women and girls who had or were experiencing domestic/sexual abuse. The Domestic Abuse Champion's Network offered regular updates, information, and newsletters, alongside Champion's Training across the county. The Survivor's Network listened to the voices of survivors across the county, shared them with a range of partners, and took feedback from those partner agencies to survivors. Our ***The Light is Always On*** project supported victims and survivors of Child Sexual Exploitation, Criminal Exploitation, Human Trafficking and Modern Day Slavery

WOMEN'S COMMUNITY MATTERS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

- **Working with the Criminal Justice System** – we continued delivering a contract for the Ministry of Justice to support women in the CJS alongside probation services and the other women's centres in Cumbria. We continued to support women who were at risk of becoming involved in the CJS
- **Working with young people** – the *Pause, for thought* project supported young women and girls aged 11-19; and the *Time, for thought* project supported vulnerable young men and boys aged 11-19
- **Working with health & wellbeing** – a range of projects supported an increasing number of women with their health & wellbeing throughout the year. The complexity of the support required increased significantly during this financial year. An increase in the frequency and variety of groups complimented the one-to-one support available
- **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 support with Christmas, birthdays & funerals; and the Clothes Bank provided 27,044 items to 1,095 different families. A project new for 2022, *With Love We Can* offered a free warm meal twice per week.
- **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 continued to grow the outreach service from Kendal Town Hall; and BarrowFull (formerly *Barra Culture*), Barrow's Creative People and Places Programme, delivered another year of wonderful projects to Barrow's communities.

Achievements and performance

The year 2022-23 seemed to both last forever and be gone in the blink of an eye. We have continued to see women, children, young people and families who are still living with the effects of the pandemic. This is in terms of their mental and physical health and wellbeing, their financial situation, and many other aspects of their family life.

Significantly for the charity in January 2023, our trustee, former Chair and cherished friend passed away. Ann was a big part of the everyday life of the Centre and is greatly missed by all the women, young people, staff, volunteers, and fellow trustees. We have renamed our Drop-in room where Ann spent so much of her time helping others, **The Ann Thomson Room** and were lucky enough to be joined by Ann's family to celebrate an official naming ceremony with cake. Ann remains in our hearts and our thoughts and evidence of all the love and care she brought is visible throughout the Centre.

How we deliver our services continues to be the most aspect of our work 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.

3,307 different people were supported by the Charity in 2022-23. This figure is made up of **3,002** different adult women, **166** different young women/girls, and **139** different boys/young men. These numbers are the equivalent of the Centre supporting **1 in 10 adult women** within the borough (10.7% of 27,961 women aged 16+), **almost 1 in 20 of the young women/girls here** (4.8% of 3,423) and **almost 1 in 25 of the borough's young men/boys** (3.8% of 3,699).

Population figures are from 2020 and available online from Cumbria Observatory

WOMEN'S COMMUNITY MATTERS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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

In 2022-23 the Clothes Bank supported women, men, young people and their families and gave out 27,293 items during the year, an average of 2,274 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. The generosity of the local community and the kindness this demonstrates to those who benefit cannot be underestimated. It means so much more when items come from those who care. A very big thank you to everyone who has supported the Clothes Bank.

As always, the organisation would not be here without the generous gift of time from the amazing volunteer team. They gave 4,386.5 hours of their time during the year. This takes their running total of time they have gifted (since September 2013) to 68,820.5 hours. At today's minimum wage of £10.42 per hour, this is a gift to the organisation amounting to £717,109.61. They are truly wonderful, and the organisation simply wouldn't be here without them. As well as their time, volunteers bring a warmth and care that money can never buy. A very big thank you to all our wonderful volunteers.

1,453 different women accessed support for domestic/sexual abuse, and 34 women and young people accessed our specialist provision around criminal and sexual exploitation.

Our Domestic Abuse Champions' Network delivered training to 379 people around the county; published monthly newsletters circulating them to more than 700 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.

The newly formed Domestic Abuse Survivors' Network worked with 21 survivors from around the county listening to their voices and sharing them with a range of partner agencies. As the year progressed an increasing number of opportunities for survivors was built into decision making, multi-agency meetings and forums.

The Light is Always On project supported 34 different women and young people who have experiences of sexual or criminal exploitation. The project also offered ongoing regular support to 6 family members.

27 women accessed support with education, training and employment helping them move closer to the job market.

98 different women were supported via our outreach provision in Kendal based from a number of newly refurbished rooms in Kendal Town Hall. 84% of these women stated they had more purpose and meaning in their life as a result of the support they had been offered.

211 women in the criminal justice system were supported via our Ministry of Justice contract (58 WCM; 76 by sub-contractor G4W; 77 by sub-contractor WOW).

The ican programme supported 1,213 different women whose primary reason for accessing the service was their health and wellbeing. Almost all of these women accessed one to one support enabling them to identify the things in their lives they wanted to change and a plan for how they wanted to do that with support from staff, volunteers and peers. A range of activities, groups and activities provided opportunities to address different challenges and vulnerabilities. The activities available included Knit & Natter, Chinwaggers, Clothes Bank Crafters and Art Group. The courses/groups on offer included Beautiful Women, Beautiful Me, Community Connections, and Talking Minds.

The With Love We Can project expanded in November 2022 offering a warm meal and space to socialise, keep warm (or cool) and charge electronic devices. Between November 2022 and March 2023, the programme offered 2,599 meals to our community.

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

139 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.

WOMEN'S COMMUNITY MATTERS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Love Barrow Together & The Barrow Way – we continued to work alongside a variety of statutory and third sector partners and the wider community during the year, to further develop our collaborative way of working.

Over the 12 month period we continued to see an increase in the complexity of mental health vulnerabilities women and young people accessing the service were facing. This is a national trend, and we are working with partners both locally and nationally to ensure we collectively use our limited resources as well as we can.

The cost of our service last year was £890,437. Having worked with 3,307 different people, that makes our **cost per person per annum, £269.26**. Our budgeted cost per person is £330 which demonstrates the continued additional work offered by staff to ensure no-one is left without the care and support they need.

NB total expenditure in 2022-23 exceeds the amount above as our total expenditure includes the BarrowFull Programme spend, a MOJ grant of which two thirds were passed to the other women's centres in Cumbria, kitchen refurbishment costs, and an amount paid to us in error and returned.

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 2022-23 BarrowFull engaged 7,290 people across a wide variety of artistic and cultural endeavours.

Financial review

The charity's income level for the year has decreased by £368,148 (23%) compared to the previous year to a level of £1,239,383. Of this £1,236,882 relates to restricted funds, a decrease of £331,474 (21%) and £2,501 to unrestricted funds, a decrease of £19,175 (94%).

Expenditure has increased by £196,866 (14%) compared to the previous year to a level of £1,584,645. All of this relates to restricted funds.

The total funds balance at the end of the year is £893,562, a decrease of £345,262, of which £743,680 relates to restricted funds and £149,882 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 7 of this plan we are below our target to achieve this. Donations and fundraising were impacted by the pandemic and the focus continues to be on raising sufficient funds to deliver face to face work. Additional work was carried out by our Treasurer in 2022 to afford reassurance to trustees that the current level of reserves are sufficient to 'close down the business' should the need arise, and to ensure they present no financial risk to the organisation.

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.

WOMEN'S COMMUNITY MATTERS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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

R Teale - Chair	(Appointed 23 November 2022)
A Burns - Vice Chair	
T Irwin - Treasurer	
M A Thomson (Chair until 23 November 2022)	(Deceased 31 January 2023)
E Williams	
M Burrow	
P Dilks	
J Douglas	
P Davey	
L Piechura	
H Khan	
D Khan	

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.

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.

WOMEN'S COMMUNITY MATTERS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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

R L Teale

[R L Teale \(Nov 22, 2023 11:25 GMT\)](#)

R Teale - Chair

Trustee

Date: Nov 22, 2023

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 2023 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 2023 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.

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.

WOMEN'S COMMUNITY MATTERS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WOMEN'S COMMUNITY MATTERS

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 auditor's 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

Melville & Co (Nov 23, 2023 09:44 GMT)

Melville & Co

Nov 23, 2023
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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 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
Income from:							
Voluntary income - grants and donations	2	2,501	1,223,090	1,225,591	39,175	1,568,356	1,607,531
Charitable activities	3	-	13,792	13,792	-	-	-
Total income		<u>2,501</u>	<u>1,236,882</u>	<u>1,239,383</u>	<u>39,175</u>	<u>1,568,356</u>	<u>1,607,531</u>
Expenditure on:							
Charitable activities	4	-	1,584,645	1,584,645	-	1,387,779	1,387,779
Net income/(expenditure) for the year/ Net movement in funds		2,501	(347,763)	(345,262)	39,175	180,577	219,752
Fund balances at 1 April 2022		<u>147,381</u>	<u>1,091,443</u>	<u>1,238,824</u>	<u>108,206</u>	<u>910,866</u>	<u>1,019,072</u>
Fund balances at 31 March 2023		<u><u>149,882</u></u>	<u><u>743,680</u></u>	<u><u>893,562</u></u>	<u><u>147,381</u></u>	<u><u>1,091,443</u></u>	<u><u>1,238,824</u></u>

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 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	9	58,905		94,883	
Cash at bank and in hand		840,404		1,151,718	
		<u>899,309</u>		<u>1,246,601</u>	
Creditors: amounts falling due within one year	10	<u>(5,747)</u>		<u>(7,777)</u>	
Net current assets			893,562		1,238,824
Income funds					
Restricted funds	12	743,680		1,091,443	
Unrestricted funds		149,882		147,381	
	11	<u>893,562</u>		<u>1,238,824</u>	

The financial statements were approved by the Trustees on Nov 22, 2023

R L Teale

[R L Teale \(Nov 22, 2023 11:25 GMT\)](#)

R Teale - Chair
Trustee

T. Irwin

[Tracy Irwin \(Nov 22, 2023 12:36 GMT+1\)](#)

T Irwin - Treasurer
Trustee

WOMEN'S COMMUNITY MATTERS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	14		(311,314)		146,969
Net cash used in investing activities			-		-
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(311,314)		146,969
Cash and cash equivalents at beginning of year			1,151,718		1,004,749
Cash and cash equivalents at end of year			840,404		1,151,718

WOMEN'S COMMUNITY MATTERS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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 2023

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 2023

2 Voluntary income - grants and donations

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	2,501	83,423	85,924	4,975	37,725	42,700
Grants	-	1,139,667	1,139,667	34,200	1,530,631	1,564,831
	<u>2,501</u>	<u>1,223,090</u>	<u>1,225,591</u>	<u>39,175</u>	<u>1,568,356</u>	<u>1,607,531</u>
Donations and gifts						
Other	2,501	83,423	85,924	4,975	37,725	42,700
	<u>2,501</u>	<u>83,423</u>	<u>85,924</u>	<u>4,975</u>	<u>37,725</u>	<u>42,700</u>
Grants receivable for core activities						
BarrowFull	-	433,278	433,278	-	506,368	506,368
Women First	-	125,000	125,000	-	264,983	264,983
ibelieveyou	-	162,923	162,923	-	160,122	160,122
Love Barrow Together	-	56,150	56,150	-	50,875	50,875
Pause, for thought	-	43,447	43,447	-	83,186	83,186
Time, for thought	-	45,697	45,697	-	67,726	67,726
ican	-	51,166	51,166	-	65,015	65,015
Kendal Women's Centres	-	65,223	65,223	-	52,025	52,025
Lloyds Foundation	-	-	-	30,000	-	30,000
Other	-	156,783	156,783	4,200	280,331	284,531
	<u>-</u>	<u>1,139,667</u>	<u>1,139,667</u>	<u>34,200</u>	<u>1,530,631</u>	<u>1,564,831</u>

3 Charitable activities

	2023 £	2022 £
Other income	<u>13,792</u>	<u>-</u>

WOMEN'S COMMUNITY MATTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Support costs 2023 £	Support costs 2022 £
Staff costs	775,638	656,754
Share of support costs (see note 5)	804,110	726,249
Share of governance costs (see note 5)	4,897	4,776
	<u>1,584,645</u>	<u>1,387,779</u>

5 Support costs

	Support costs £	Governance costs £	2023 Support costs £	Governance costs £	2022 £
Rent, rates and water	38,410	-	38,410	39,904	39,904
Premises costs	55,230	-	55,230	19,711	19,711
Insurance	3,443	-	3,443	3,391	3,391
Telephone and IT	39,501	-	39,501	65,970	65,970
Postage and stationery	8,915	-	8,915	20,125	20,125
Client expenses	46,949	-	46,949	137,924	137,924
Activities expenses and equipment	400,951	-	400,951	210,465	210,465
Sundries	53,112	-	53,112	39,453	39,453
Professional fees	157,599	-	157,599	189,306	189,306
Accountancy	-	4,897	4,897	-	4,776
	<u>804,110</u>	<u>4,897</u>	<u>809,007</u>	<u>726,249</u>	<u>731,025</u>
Analysed between					
Charitable activities	<u>804,110</u>	<u>4,897</u>	<u>809,007</u>	<u>726,249</u>	<u>731,025</u>

Governance costs includes payments to the auditors of £2,442 (2022- £2,372) for audit fees.

6 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 2023

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Governance	1	1
Charitable activities	34	32
	<u>35</u>	<u>33</u>

Employment costs

	2023 £	2022 £
Wages and salaries	698,540	597,735
Social security costs	52,236	39,303
Other pension costs	24,862	19,716
	<u>775,638</u>	<u>656,754</u>

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

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	58,905	87,266
Prepayments and accrued income	-	7,617
	<u>58,905</u>	<u>94,883</u>

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	731	-
Accruals and deferred income	5,016	7,777
	<u>5,747</u>	<u>7,777</u>

WOMEN'S COMMUNITY MATTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

11 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Current assets/(liabilities)	149,882	743,680	893,562	147,381	1,091,443	1,238,824
	<u>149,882</u>	<u>743,680</u>	<u>893,562</u>	<u>147,381</u>	<u>1,091,443</u>	<u>1,238,824</u>

12 Movements in restricted funds

	Fund balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Fund balance at 31 March 2023 £
Love Barrow Together	30,029	56,150	50,399	(1,890)	33,890
BarrowFull	552,754	463,875	649,464	(48,000)	319,165
ESF/NLCF BBO GCTW	2,370	37,105	36,865	(2,610)	-
Pause, for thought	46,338	53,453	60,858	(9,945)	28,988
WCM BarrowFull	10,537	14	30,494	31,278	11,335
Time, for thought	26,181	64,839	57,940	(9,945)	23,135
#ican	37,159	51,402	69,364	(10,410)	8,787
#ibelieveyou	76,815	179,860	179,084	(12,818)	64,773
DA Champion's' Network	32,345	-	16,017	(1,290)	15,038
Building Fund	112,490	32,446	139,874	87,872	92,934
Kendal Women's Centres	1	65,223	58,611	(3,465)	3,148
WCM Sustainability	16,494	13,483	-	(2,600)	27,377
With Love We Can	8,909	15,890	8,032	-	16,767
With Love from Isabel	1,721	-	673	-	1,048
Poverty Truth Commission	-	5,000	-	-	5,000
New kitchen	3,469	1,767	27,136	21,900	-
Project 22	1,013	6,000	-	1	7,014
AOCC	37,813	-	14,353	(15,180)	8,280
Communities Can	46,284	-	9,513	(3,090)	33,681
SE Project	18,180	41,260	38,330	(3,810)	17,300
DA Victims/Survivors Network	5,607	18,806	14,905	(342)	9,166
Women First	21,074	125,000	120,481	(24,209)	1,384
Project 31	3,860	600	2,200	-	2,260
Anything is Possible	-	710	-	8,500	9,210
Project 32	-	3,999	52	(3,947)	-
Project 36	-	-	-	4,000	4,000
	<u>1,091,443</u>	<u>1,236,882</u>	<u>1,584,645</u>	<u>-</u>	<u>743,680</u>

WOMEN'S COMMUNITY MATTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13 Related party transactions

T Irwin and L Piechura, trustees of the charity, are directors of TI Accountancy Limited. The charity purchased services of £2,894 (2022 - £2,996) from TI Accountancy Limited in the year.

The spouse of the Senior Officer provided services to the charity of £14,718 (2022 - £9,335) in the year.

14 Cash generated from operations	2023 £	2022 £
(Deficit)/surplus for the year	(345,262)	219,752
Movements in working capital:		
Decrease/(increase) in debtors	35,978	(75,922)
(Decrease)/increase in creditors	(2,030)	3,139
Cash (absorbed by)/generated from operations	(311,314)	146,969

15 Analysis of changes in net funds

The charity had no debt during the year.