

WEST MERCIA



WOMEN'S AID

ANNUAL REPORT & ACCOUNTS

YEAR ENDED 31 MARCH 2023

REGISTERED COMPANY NUMBER: 3837084 (England and Wales)
REGISTERED CHARITY NUMBER: 1078496

Haines Watts Birmingham LLP
5-6 Greenfield Crescent
Edgbaston
Birmingham
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WEST MERCIA WOMEN'S AID
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YEAR ENDED 31 MARCH 2023

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WEST MERCIA WOMEN'S AID
REFERENCE AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2023

Trustees	C de Groot (Chair) V Barraclough C Chima-Okereke R Neilson L Pedrick H Smith A Dover C Hadley J Sawyer K Welsh E Copsey-Brandon
Key management personnel	S Coleman (Chief Executive Officer) T Ashton-Jones H Richardson J Midgley C Ovel L Peplow O Kovacs E Simpson (appointed 30/5/2022) K Annison (appointed 27/2/2023) S Langston (appointed 1/4/2022) C Collis (appointed 2/5/2023)
Registered office	Berrows Business Centre Bath Street Hereford HR1 2HE
Registered charity number	1078496
Auditors	Haines Watts Birmingham LLP 5-6 Greenfield Crescent Edgbaston Birmingham B15 3BE
Bankers	Unity Trust Bank plc Nine Brindley Place Birmingham B1 2HB

WEST MERCIA WOMEN'S AID

CHAIR'S SUMMARY

YEAR ENDED 31 MARCH 2023

Chair's Summary for Annual Report West Mercia Women's Aid 2022-23

It is with great pleasure that I present the Chair's summary for the Annual Report for 2022-23 on behalf of the Board of Trustees. This has been an eventful year for West Mercia Women's Aid, marked by significant changes, achievements, and a renewed commitment to our mission to reduce the incidence and impact of domestic abuse and violence against women and girls in West Mercia by providing support, protection and prevention services that empower those affected by violence and abuse to rebuild their lives and those of their children.

Firstly, I would like to express my gratitude at being appointed as the Chair of Trustees. It is an honour to serve in this role and contribute to the important work we do. During the year, we experienced a significant transition in our Board of Trustees. We bid farewell to several long-standing trustees who retired after years of dedicated service. Their commitment and expertise have been vital to our growth and success, and we extend our deepest appreciation to them for their invaluable contributions, in particular our previous Chair, Nikki Griffiths, and Vice Chair, Sue Gorbng, and Chair of Finance Committee, Carol Dover. I would also like to express my gratitude for the tremendous support I have received from all Trustees, and in particular our new Vice Chair, Vivian Barraclough. Her dedication and expertise have been invaluable in guiding and supporting me through this transitional phase. I am also grateful to Sue Coleman, our Chief Executive Officer, for her patience, support and understanding as we develop our working relationship.

Despite Trustee departures, I am proud to highlight that over the past year, we have recruited half of our current Trustees, bringing new perspectives and fresh energy and expertise to our organisation. It is important for me to be able to report that at least 50% of our Trustees have lived experience of domestic abuse, and this ensures that our decision-making is rooted in the real-life challenges faced by the women and girls we serve. As a diverse Board, who are based across the West Mercia region, it is our passion, expertise, and commitment to our mission that enables us to make informed decisions and drive positive change.

As well as changes to Trustees, our longstanding Clerk to the Board also retired, and we are grateful for the commitment and passion she provided which supported Trustees and the organisation as a whole, particularly at times of significant growth. As we have grown as an organisation so has our governance activities. So I am thankful that I can report that we successfully appointed a replacement Clerk to the Board which allows us to ensure the high standards, smooth-running and management of our governance operations continues.

One of the highlights of this year was the creation and performance of the song 'Still Strong' which was sung by the West Mercia Women's Aid choir, brought together in our fortieth year. This powerful and moving composition showcased the resilience and determination of the women we serve, reminding us of their strength and inspiring us to continue our mission. And in further commemoration of our 40-year anniversary, we planted a symbolic oak tree, kindly donated by Wyevale Nurseries. The oak tree is a common symbol of strength and endurance, something which is characterised by the women who started our work all those years ago, and which is continued now by our Board of Trustees, by staff, volunteers, and supporters. This act honours our history, it serves as a legacy, it is a tribute to the many survivors who we have helped to find hope and live a better life over the past 40 years, and it is a reminder of our commitment to support and empower survivors of domestic abuse in the years to come.

WEST MERCIA WOMEN'S AID

CHAIR'S SUMMARY

YEAR ENDED 31 MARCH 2023

Chair's Summary for Annual Report West Mercia Women's Aid 2022-23 (continued)

It is unfortunate, that over the years, we have seen an ever-increasing demand for our services, a clear indication that the work we do is more crucial than ever. Throughout the year, with the commitment of our dedicated team of staff and volunteers, whose numbers have grown significantly in recent times, we have continued to work tirelessly to end domestic abuse for women and girls. And this work has continued despite the challenges posed by a pandemic, funding limitations and the ongoing cost of living crisis. Our helpline services remain a vital lifeline, and we continue to foster strong partnerships with specialist organisations to ensure comprehensive support for all survivors. We are grateful for the passion, expertise, and unwavering dedication of all staff and volunteers which is instrumental in positively impacting the lives of countless survivors.

We are proud that we achieved reaccreditation from Women's Aid Federation of England (WAFE) during the year as we are dedicated to upholding the associated quality standards in all aspects of our work. These standards will continue to be integrated into every facet of our organisation, ensuring the highest level of support and care for those affected by domestic abuse.

Following the many significant changes and challenges faced in recent years, it is very timely that we are now in the process of updating our strategic plan, as this presents us with an excellent opportunity to review, re-evaluate, and reboot. Through this process, however, we remain steadfast in our pursuit of our vision to see a world free from abuse for all.

Finally, I would like to express heartfelt appreciation to all staff, volunteers, and supporters, many of whom have had their own lived experience of domestic abuse and who have contributed to the continued development and ongoing high standards provided by WMWA. As a feminist organisation, we stand united, and together we will continue to forge ahead, empowered by our collective strength and determination, all in pursuit of a future free from domestic abuse.



Clair de Groot
Chair of Trustees

WEST MERCIA WOMEN'S AID
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2023

The Trustees, who are also Directors of the charity for the purposes of the Companies Act, present their annual report and the financial statements for the year ended 31 March 2023. In preparing the annual report and financial statements of the charity the Trustees have adopted the requirements of the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effected 1 January 2019. The financial statements also comply with the Charities Act 2011 and the Companies Act 2006.

Structure, governance and management

The charity is constituted as a company limited by guarantee, and is therefore governed by the articles of association.

The Trustees/Directors shown below have held office during the period and up to the date of signing this report.

C de Groot (Chair)
V Barraclough
C Chima-Okereke
R Neilson
L Pedrick
H Smith
A Dover
C Hadley
J Sawyer
K Welsh, appointed 20/07/2022
E Copsy-Brandon, appointed 28/03/2023
J Jones, resigned 08/05/2022
C Dover, resigned 13/12/2022
R Dugdale, resigned 01/10/2022
N Griffiths, resigned 14/11/2022
S Gorbing, resigned 13/12/2022
S Stanesby, appointed 01/10/2022, resigned 19/04/2023

Trustees are appointed in accordance with West Mercia Women's Aid (WMWA) 'Trustees and Board Handbook', which includes procedure for elections and co-options. Responses to advertisements for Trustees and/or individual expressions of interest are forwarded to the Clerk to the Board, who sends the applicant information about the organisation and an application form. Two references are taken on applicants together with a DBS check. Applicants are shortlisted by several Trustees at stage one, and interviewed by a panel of two Trustees and assessed against the Trustee role description at stage two. Any applicant recommended to the Board for appointment also attends the next Board meeting as an observer. The Board of Trustees makes a decision at the end of its Board meeting. Induction for new trustees takes place over the first 12 months following their appointment. There is a full induction and training programme for new Trustees.

The Board of Trustees governs the charity and aims for 12 members. The Board meets quarterly and is quorate with 3 members. Committee meetings also take place quarterly, covering employment, governance & risk, finance, and health & safety. Committees are working groups and relevant staff are invited to attend. Day to day responsibility for running the charity is executed by a team of paid staff, led by the Chief Executive. The Chief Executive has delegated authority, approved by the Trustees and detailed in the 'Financial Controls, Risk Assessment and Business Planning' policy, for operational matters including finance, employment and service delivery activities.

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REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)

The Board of Trustees has adopted the Good Governance Code and is working toward meeting all standards. WMWA evaluates its board performance every three years by conducting a Board Performance Survey and holding a Trustee only session after every Board meeting for Trustees to discuss its performance and effectiveness.

WMWA maintains a Risk Register which is reviewed every 6 months at its Governance and Risk Committee and yearly by the full Board of Trustees. WMWA also conducts a 'deep dive' review of the identified risks. Risks are scored against likelihood and impact.

In relation to financial management, WMWA Trustees believe that maintaining reserves at a sufficient level to ensure business continuation and delivery of current services, combined with an annual review of the potential sources of funding and the controls over the key financial systems will provide sufficient reserves in the event of adverse conditions.

WMWA is an autonomous member of the Women's Aid Federation of England (WAFE), the national domestic abuse charity that supports the England-wide network of over 500 local projects. WAFE has a campaigning role, providing an 'expert view' to government on laws, policy and practice affecting abused women and children. It provides vital briefings, information, training and resources to its members, but has no impact on governance or operating policies, including those of WMWA. However, as an accredited member of WAFE, WMWA are committed to their national quality standards which are integrated in, and used to guide, the work we do as a charity.

Staff & Trustee Remuneration

Remuneration is the compensation an individual receives in exchange for work or services performed. Typically, this consists of monetary rewards in the form of a wage or salary.

WMWA Trustees are volunteers and do not receive any remuneration or receive any other benefits from employment with the charity or a related entity. Expenses incurred in fulfilling their duties are not deemed remuneration and are fully reimbursed by the charity.

WMWA Trustees acknowledge that the proper functioning of the charity requires a variety of staffed roles. It is the Trustees' intention that all remuneration levels are set fairly across all roles and that pay thresholds for each post are set after researching posts with similar requirements within the public and third sector. The remuneration of staff will be reviewed annually by the Board of Trustees.

All staff members, regardless of their position within the organisation, receive the same percentage of employer's pension contribution.

Objectives and Activities

WMWA adopted new articles of association which were approved on the 12 November 2019. The new articles of association brought the charity into line with the provisions of the Companies Act 2006, and expanded the charity's objects to reflect its current operational activity. The objects and principal activity are:

- (a) relieve the distress and increase the safety of women and children who have experienced or are exposed to domestic abuse by the provision of specialist support, advice, temporary accommodation, grants of money, items, facilities and any other services or activities that may relieve their circumstances;
- (b) relieve the distress and increase the safety of anyone who has experienced or is exposed to

WEST MERCIA WOMEN'S AID
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2023

Objectives and Activities (*Continued*)

- domestic abuse, on the basis that such activities ultimately benefit women and children by improved understanding and the reduction of domestic violence;
- (c) work in partnership with third sector, statutory and other relevant agencies to promote and facilitate effective responses to domestic abuse; and
- (d) inform and educate agencies, organisations and the general public through talks, training and publicity about the causes, effects and prevention of domestic abuse and about the services provided by the Charity and to undertake or contribute to research into such matters.

Public Benefit

The Trustees confirm that they have had regard to the Charity Commission's guidance on public benefit, and that its significant activities described below, undertaken to further the organisation's charitable purpose, contribute to the public benefit.

WMWA aims to work strategically with other agencies in order to:

- Improve responses to domestic abuse
- Increase perpetrator accountability
- Take preventative action to reduce tolerance of the effects of domestic abuse

WMWA strives to provide comprehensive services to women and children affected by domestic abuse throughout the counties of Herefordshire, Worcestershire, and Shropshire in order to meet their immediate needs and empower them towards a safer future.

WMWA aims to review and, when necessary, update and revise systems, structures and policies, in order to support the delivery of high quality and sustainable services, both preventative and responsive.

WEST MERCIA WOMEN'S AID
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2023

Achievements and Performance

Introduction by the Chief Executive

Two of the most significant areas of service for West Mercia Women's Aid – the delivery of domestic abuse services across Worcestershire and of support and advocacy for victims at high risk of significant harm through the work of specialist IDVA staff – started new contracts in April 2022. In addition, some residual funding from Barclays Bank enabled us to continue to explore ways of engaging survivors in the development of therapeutic activities and services. These opportunities and others - have enabled us to do some valuable work to extend our reach over the past year – to seek out those who may not know about our services. We have been able to further cement existing partnerships with housing providers, sister-VAWG organisations and other community-based organisations. And we have had a stronger focus on prevention – on challenging the attitudes that underpin violence against women and girls, and promoting a greater understanding of domestic abuse amongst both communities and professionals – using training and social media and drawing on the creativity of Trustees, colleagues, survivors and supporters. We marked our 40th anniversary in 2022 – not with celebration: we would rather that our services were no longer needed, but they are. We planted an oak tree – a symbol of strength - and shared our story as a reminder to all that we are part of a movement of women supporting women and that it has ever been thus, from humble yet determined beginnings.

This short summary of our achievements does only limited justice to the hard work and dedication of the Board and staff at WMWA. The challenge has become no less critical, nor has it diminished in size and scale. But we are 'Still Strong'.

Sue Coleman
Chief Executive Officer

SECURING THE SUSTAINABILITY OF WEST MERCIA WOMEN'S AID (WMWA)

In 2022/23 we continued to maximise all appropriate opportunities to increase the resources available to WMWA during the year. The national focus on domestic abuse in 2021/22 in the wake of the Domestic Abuse Act provided opportunities for WMWA to further develop and enhance its services. The challenge has been for us to ensure that those services are understood, recognised and accessible to all who need them. This has meant that our strategic engagement, community outreach and communications resources have been stretched to their limit. There has been a concerted focus on ensuring that ground gained in recent years is not then lost and that we build on those developments that are delivering good outcomes for women and children – even when the resources feel precarious.

To enhance our capacity to deliver domestic abuse services, WMWA focussed on:

Continuing with the pursuit of the resources for developmental projects from a range of sources to reduce over-reliance on local public sector contracts to meet the costs of delivering services.

Establishing Hybrid Working as the norm for all staff where this is compatible with their roles. This has promoted staff retention and enabled us to keep premises costs down.

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REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2023

Achievements and Performance (continued)

Securing the support of the Office of the West Mercia Police and Crime Commissioner's (OPCC) to facilitate the appointment of a Children and Young People's Service Manager, to co-ordinate and further develop our support and our preventive work with this cohort.

Expanding our business support function to meet the needs of a larger organisation. This has included an increase in our financial management capacity and continued prioritisation of staff training and support.

SUSTAINING AND FURTHER DEVELOPING HIGH QUALITY DOMESTIC ABUSE SPECIALIST SERVICES
In 2022/23 we:

Worked to ensure a secure future for refuges, and sufficient services to meet local need for support for those that have experienced domestic abuse

Upgrading our safe refuge accommodation for women and children fleeing domestic abuse in Worcestershire - upgrading our more recent 5-bedded refuge and enhancing some of our older facilities with re-decoration and new furniture. We provided shelter for a total of 125 women and 226 children during the year across West Mercia.

Positive outcomes were recorded for 87% of women who used refuge during the period. Service users and practitioners agree that improvement has been achieved in the following outcome areas:

- Personal safety
- Health and wellbeing
- Stability and resilience
- Resourcefulness to parent

Further developed the capacity of WMWA to work effectively with those whose needs are multiple and complex

Prioritising the use of assertive outreach approaches to engage with diverse and vulnerable groups and communities, with IDVAs and local outreach practitioners working closely with Talk Community in Hereford, and with community groups and agencies across the region. We have risen to the challenge arising from the rurality of much of West Mercia, and been conscious of the risk that the specific needs of those from small but distinct communities of heritage, sexuality and physical/sensory ability can go unrecognised. Strong collaboration with groups like Action for Deafness and AGE UK has been complemented by the production online content to raise awareness and advertise WMWA services as relevant for anyone.

Maintaining our strong working arrangements with the NHS with a continued presence in acute hospitals across the region.

Strengthening our partnership working with key local providers of substance misuse and mental health services – including MIND, Cranstoun and Turning Point. We continued to work closely with colleagues providing services for those who need support with substance misuse, or whose mental health is poor.

WEST MERCIA WOMEN'S AID
REPORT OF THE TRUSTEES
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Achievements and Performance (continued)

Continuing to provide safe refuge accommodation for women with No Recourse to Public Funds – drawing on funding support from West Mercia Police and Crime Commissioner, and working closely with local authority children's services to ensure that the most vulnerable are able to remain safe. WMWA are one of the few specialist organisations in the country who are able to provide support to these most vulnerable women and children.

Provided expert support services for high risk victims

Providing support to 1141 people assessed at high risk of significant harm or homicide, through the work of the WMWA IDVA Service.

Providing ongoing support to 228 women partners of perpetrators that have been identified for the DRIVE Perpetrator programme in Worcestershire and Herefordshire. WMWA also now supports the women whose partners are engaged in the 'Men and Masculinity' programme delivered by Cranstoun in Worcestershire in 2022/23.

Further developing our work to support those needing protective orders from the Court who are unable to access legal assistance. The numbers of women victims obtaining 'DIY' Non-Molestation Orders continues to rise.

Maintained a continuous focus on addressing the impact of domestic abuse upon children and young people

Providing specific support across the region to young people at risk of harm and/or poor outcomes as a consequence of their experience of living with domestic abuse at home, or because they have been the victim of abuse in their own intimate partner relationships.

Working closely in partnership with local authority children's services, with four WMWA practitioners now seconded to work in multi professional teams with families in Herefordshire and Worcestershire.

Promoted the view that domestic abuse is everyone's business through effective partnership working

Working with The Rural Media Company to further develop online resources for use in a range of settings and on social media to raise awareness of domestic abuse and our services to those under-represented in our client profile, including older women.

Further developing our website to ensure that it includes information about our services and opportunities for 'visitors' to increase their knowledge about violence against women and girls.

Providing data to inform the domestic abuse statutory needs assessments of West Mercia local authorities, and taking our place on each of the four local Domestic Abuse Partnership Boards.

Supported the development of a strong and diverse cohort of 'trusted professionals' through the provision of training and consultancy to partner agencies

Developing and delivering a suite of well-researched training modules designed so that they can be adjusted and packaged to meet the needs of a wide range of organisations and partnerships. Training has been delivered to professionals across the public sector, and also to employers with a concern for the welfare of their workforce.

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Achievements and Performance (*continued*)

Developed, tested and shared the learning from outcome-focussed innovation in both preventing and tackling domestic abuse

Trialling and evaluating the delivery of a Men's Domestic Abuse Helpline, ensuring that men calling the Helpline experienced empathetic and informed support and signposting to other services. This was funded for 12 months by the Ministry of Justice.

Worked with former service users, survivors and local supporters and partners to further develop the therapeutic offer for WMWA. This included not only counselling but also sleep training, yoga and equine therapy.

Worked in partnership with other violence against women and girls (VAWG) providers and key stakeholder agencies that share WMWA objectives and values

Continuing to develop the work of the Domestic Abuse Panels in Worcestershire in partnership with the local Housing Officers. These meet regularly to ensure that the needs of all those fleeing from in temporary accommodation are provided with appropriate support, and that women in refuge are helped to secure 'move on' accommodation within reasonable timescales.

Partnering with West Mercia Rape and Sexual Assault Support Centre (WMRSASC) in delivering Round 4 of 'Safer Streets' – including a programme for young people in schools that raises awareness of violence against women and girls, promotes respect and works towards a comprehensive understanding of 'consent', and training for door staff in the night-time economy.

Working with Cranstoun to develop a model for the delivery of domestic abuse services in Telford and Wrekin. This has been commissioned for the authority for 2023 – 26.

PREVENTION - EDUCATE SOCIETY AND SPEAK OUT AGAINST DOMESTIC ABUSE AND VIOLENCE AGAINST WOMEN AND GIRLS

In 2022/23 we:

Prioritised early intervention and prevention with young people (as highlighted in the national VAWG strategy)

Partnering with West Mercia Rape and Sexual Assault Support Centre (WMRSASC) in delivering of Round 4 of 'Safer Streets' – a programme for young people in schools that raises awareness of violence against women, promotes respect and an appropriate understanding of 'consent'.

Employed an experienced Prevention Worker to work with young people who are demonstrating harmful behaviours in their teen relationships. This has been made possible with support from the Ministry of Justice and the West Mercia Police and Crime Commissioner.

Built the capacity in local communities to challenge domestic abuse and provide support and signposting to those experiencing domestic abuse

Working closely with Worcester Community Trust and supporting the expansion of their Community Champions programme, which trains and support local people to be the 'go-to' person in their communities for advice and information about domestic abuse.

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Achievements and Performance (*continued*)

Working through local schools and community networks – including for example Talk Community in Herefordshire – to ensure that our services are publicised, understood and accessible.

Used local and national media – including social media - to raise awareness of the prevalence and impact of domestic abuse, and of the availability of local services

Our total annual reach on Facebook increased by 77% with a total reach of 105,382 for 2022/23. Visits to both our Facebook and Instagram pages have increased since last year. In 2021/22 our Facebook page was visited 2206 times: this trebled in 2022/23 to 6391 visits. In 21/22 our Instagram page was visited 345 times and in 2022/23 it was visited 755 times. Increased awareness of WMWA and our services has assisted with staff recruitment and with profiling our services.

Used the 40th anniversary of West Mercia Women's Aid in 2022 as an opportunity to raise awareness of our services and of the prevalence and impact of domestic abuse across the region. The high point of the year was the planting of an oak tree and the production of a song commemorating the achievements of the women who set up and shaped – and continue to shape and support – our work. The song, 'Still Strong', was sung by our own choir of trustees, supporters and staff, and documented by our partners The Rural Media Company.

Fundraising

In 2022/23 the fundraising activities against objectives delivered the following main outcomes:

- Funding from NatWest Bank and SafeLives enabled us to offer direct grants to service users to meet urgent need, through the Circle Fund
- Therapeutic counselling, befriending and coaching has been developed for service users - made possible by generous funding from both Barclays Bank and the Fred Bulmer Trust
- The Screwfix Foundation funded refurbishment at Hereford Refuge
- M&S Gifting Grants supported the 24/7 Helpline
- Additional generous funding from Parkinson Wight Solicitors, Waitrose, and Wrekin College, from Longtown and District WI, and from groups and individuals across the region, without whose generosity we would be unable to further develop our work to meet ever-increasing need

Local Community

West Mercia Women's Aid continued to benefit from the generosity of individuals in particular, and businesses in the local community. Our Community Fundraiser had fewer fundraising activities to support as it took time for people to organise events following a period of social distancing and lock down. Our focus has been to raise the profile of our work – marking the 40th anniversary of the origins of the charity. We follow the financial procedures for fundraising that are included in our finance policy to monitor fundraising income and ensure it is kept secure. We do not send unsolicited mail to individual members of the public and have received no complaints about fundraising activity on our behalf. We do not formally subscribe to any voluntary fundraising scheme or standards, although we are committed to the promotion of the highest possible standards and professional approach.

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YEAR ENDED 31 MARCH 2023

Financial Review

WMWA has incurred a net deficit of £268,606 (2022: 171,991 surplus). This breaks down to a net deficit of £262,072 (2022: £228,824 surplus) on unrestricted funds and a net deficit of £6,534 (2022: net deficit £56,833) on restricted funds.

WMWA has been able to acquire additional funding from the Government through the Police and Crime Commissioner. This has contributed to the further development of the IDVA Service, and to our support for the victim-partners of those perpetrators of abuse who re engaged in behaviour-change programmes such as DRIVE.

The deficit incurred in 2022/23 is in part due to the timing of receipt of funds to support activity in the year where the funds themselves were received in the previous financial year. In addition, the success of the organisation in further expanding frontline services has necessitated investment in additional financial and human resources support, and this has come as an unscheduled cost in 2022/23. The infrastructure of the organisation remains lean but now has the capacity to support an organisation of the size that WMWA has become.

Our organisation continues to strive for a stronger and more independent financial position.

Reserves Policy

West Mercia Women's Aid has reviewed its Reserves Policy to set a target level for reserves to reflect the closure costs at the end of each year. Calculations have also included detailed analysis of contractual obligations in relation to staffing costs, premises and service contracts. Due to the changing nature of West Mercia Women's Aid income streams the Reserves Policy will be reviewed on or before the start of each financial year, or as and when predictions for the income /expenditure of the organisation indicate a significant in year variation.

The Trustees consider it appropriate to seek to maintain a level of reserves in line with this policy to help:

- Meet the working capital requirements of the charity
- Act as contingency for any unforeseen day to day operational expenses outside of the agreed annual budget
- Match fund for any agreed contracts that are not running at full cost recovery
- Fund additional projects not funded through grants or contracts that meet West Mercia Women's Aid's charitable aims and objectives
- Provide short term continuation funding for contracts coming to an end where the assumption is that other funding is probable
- Provide for the risk of unforeseen emergencies, e.g. to meet immediate staffing costs, possible redundancy, committed costs, and close of organisation, should major contracts not be renewed

The Trustees had set a minimum reserves level for 2022-23 of £350,000.

Investment Policy

WMWA receives funding throughout the year from a variety of sources and most of the funding is expendable within a twelve-month period. Ease of access to liquid funds is necessary to maintain cash flow and therefore the Board of Trustees does not consider long term investments to be appropriate. Surplus funds are currently placed on deposit in accordance with the Charity Commission's Guidance on Investment.

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Plans for Future Periods

The Board continue to drive the work of the organisation in line with the priorities in the 2019 – 24 Strategic Plan, whilst responding to challenges and opportunities which could not have been anticipated when it was approved. The COVID pandemic and the Domestic Abuse Act 2021 both had a substantial and lasting impact on both our service users and our organisation; this has now been compounded by the cost-of-living crisis. WMWA strives to maintain the agility needed to be able to respond to change, and will ensure that this is integral to the new Strategic Plan for the forthcoming three years, starting in April 2024.

During the forthcoming year the Board intends to:

- Expand work to improve the understanding of domestic abuse, through the use of remote, as well as face-to-face training and information-giving, for partners, employers and communities
- Amplify the voice of those who have personal experience of domestic abuse, ensuring that they are heard and can influence the development of legislation, education and service development
- Initiate and participate in both strategic and operational partnership work which informs effective responses to domestic abuse
- Initiate and/or support appropriate local and national campaigns that coincide with our ethos and values
- Promote and enhance our work with children and young people impacted upon by domestic abuse
- Continue to invest in the skills and knowledge of our staff and volunteers
- Maintain and improve existing specialist services, making sure that we do all we can to engage with those in need living across the whole region, including those in locations where access to transport and services is limited. This includes our work with partners Cranstoun in delivering the new Domestic Abuse Service in Telford and Wrekin
- Increase income generation to the organisation from sources of non-statutory funding to support the development of new projects and to underpin core work

Going concern

The Trustees have a reasonable expectation that the charitable company has adequate resources to continue its operational activities for the foreseeable future, being a period of twelve months after the date on which the report and financial statements were signed. For this reason, it continues to adopt the going concern basis in the financial statements.

Tangible Fixed Assets

Details of the movements in the fixed assets are set out in the notes to the accounts.

Directors and Trustees

All the Directors of the company are also Trustees of the charity, and there are no other Trustees.

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REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2023

Trustees Responsibilities

The Trustees (who are also Directors of West Mercia Women's Aid for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Company law 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 charitable company, and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

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

Disclosure of Information to the Auditors

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The Trustees have taken all steps they ought to have taken to make themselves aware of any relevant information and to establish that the auditor is aware of that information.

Auditors

The auditors, Haines Watts Birmingham LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Board of Trustees on 5 September 2023 and signed on its behalf by:



Clair de Groot
Chair of Trustees



Claire Hadley
Chair of Finance Committee

WEST MERCIA WOMEN'S AID

REPORT OF THE INDEPENDENT AUDITORS

YEAR ENDED 31 MARCH 2023

Opinion

We have audited the financial statements of West Mercia Women's Aid (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, 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 Companies Act 2006.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company 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 charitable company'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.

WEST MERCIA WOMEN'S AID

REPORT OF THE INDEPENDENT AUDITORS (CONTINUED)

YEAR ENDED 31 MARCH 2023

Other information

The Trustees are responsible for the other information. The other information comprises the information in the Report of the Trustees, but does not include the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. 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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of the trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 entity'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 liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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 a Report of the Auditors 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory framework applicable to both the charitable company itself and the sector in which it operates. We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the trustees and other management. The most significant were identified as the Companies Act 2006, the Charities Act 2011 and the Charities SORP (FRS102).

We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements. Our audit procedures included:

- making enquires of management as to where they consider there to be a susceptibility to fraud and whether they have any knowledge or suspicion of fraud;
- obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- assessing the design effectiveness of the controls in place to prevent and detect fraud;
- assessing the risk of management override including identifying and testing journal entries;
- challenging the assumptions and judgements made by trustees and management in their significant accounting estimates.

Whilst our audit did not identify any significant matters relating to the detection of irregularities including fraud, and despite the audit being planned and conducted in accordance with ISAs (UK), there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularity would likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

WEST MERCIA WOMEN'S AID

REPORT OF THE INDEPENDENT AUDITORS (CONTINUED)

YEAR ENDED 31 MARCH 2023

Use of report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nichola Venables (Senior Statutory Auditor)
for and on behalf of Haines Watts Birmingham LLP
Chartered Accountants & Statutory Auditors
5 - 6 Greenfield Crescent
Edgbaston
Birmingham
B15 3BE

3 October 2023

WEST MERCIA WOMEN'S AID

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
INCOME FROM					
Donations and legacies	2	32,691	1,210	33,901	150,904
Charitable activities	3	2,830,096	4,043	2,834,139	2,421,661
Trading activities	4	1,147	-	1,147	-
Investments	5	3,697	-	3,697	216
TOTAL INCOME		2,867,631	5,253	2,872,884	2,572,781
EXPENDITURE ON					
Raising funds	6	32	-	32	225
Charitable activities - Refuge, support and advisory	7	3,129,671	11,787	3,141,458	2,400,565
TOTAL EXPENDITURE		3,129,703	11,787	3,141,490	2,400,790
NET (EXPENDITURE)/ INCOME		(262,072)	(6,534)	(268,606)	171,991
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		(262,072)	(6,534)	(268,606)	171,991
FUNDS BROUGHT FORWARD	20	971,833	7,512	979,345	807,354
FUNDS CARRIED FORWARD	20	709,761	978	710,739	979,345

Continuing operations

All income and expenditure has arisen from continuing activities.

The notes on pages 22 to 33 form part of these financial statements

WEST MERCIA WOMEN'S AID

BALANCE SHEET

YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
FIXED ASSETS					
Tangible fixed assets	15	91,451	-	91,451	96,925
Intangible fixed assets	16	1,350	-	1,350	-
		92,801	-	92,801	96,925
CURRENT ASSETS					
Debtors	17	166,634	-	166,634	195,668
Bank and cash	18	754,321	-	754,321	1,243,005
		920,955	-	920,955	1,438,673
CURRENT LIABILITIES					
Creditors	19	(303,017)	-	(303,017)	(556,253)
NET CURRENT ASSETS		617,938	-	617,938	882,420
TOTAL ASSETS LESS CURRENT LIABILITIES		710,739	-	710,739	979,345
FUNDS					
Unrestricted funds	21	709,761	-	709,761	971,833
Restricted funds	21 & 22	-	978	978	7,512
		709,761	978	710,739	979,345

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 5 September 2023 and were signed on its behalf by:



.....
Clair de Groot
Chair of Trustees



.....
Claire Hadley
Finance Director and Trustee

The notes on pages 22 to 33 form part of these financial statements

WEST MERCIA WOMEN'S AID
STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
CASH FLOW FROM OPERATING ACTIVITIES:			
Cash generated from operations	23	(412,691)	679,200
NET CASH GENERATED BY/(USED IN) OPERATING ACTIVITIES		(412,691)	679,200
CASH FLOW FROM INVESTING ACTIVITIES:			
Interest received		3,697	216
Purchase of tangible fixed assets		(77,890)	(44,980)
Purchase on intangible fixed assets		(1,800)	-
NET CASH USED IN INVESTING ACTIVITIES		(75,993)	(44,764)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD		(488,684)	634,436
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING PERIOD		1,243,005	608,569
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD		754,321	1,243,005

The notes on pages 22 to 33 form part of these financial statements

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011 and the Companies Act 2006.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going concern

The trustees continue to adopt the going concern assumption as the basis of preparation of the charity's financial statements. In doing so, the trustees confirm they believe that no material uncertainties exist in the foreseeable future regarding the charity's ability to continue as a going concern. In forming this conclusion, the trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from the date of authorising these financial statements.

Income

All income is recognised when the charity has entitlement to the funds or is probable that the income will be received and the amount can be identified and measured reliably.

Income generated via legacies is recognised before receipt. The income is recognised once it has become probable and the value can be identified, this will usually be at point of confirmation that probate has been granted or when intention to distribute has been received.

Donated income is recognised upon receipt unless the charity has prior knowledge of the donation and is able to identify the amount reliably. West Mercia Women's Aid is supported by the involvement of several appreciated and passionate volunteers in addition to the board of trustees. Volunteer time is not recognised as donated income as per the Charities SORP (FRS 102).

Income received through contracts and grants is recognised from the point in which the charity has entitlement to the funds, contract/ grant conditions has been fully met or it is probable that the income will be received.

Interest receivable

The charity does not have any investments apart from bank deposit accounts. Interest is paid in relation to funds held in these accounts. Interest is recognised when received as up until this point it is not possible for the charity to identify and measure the income reliably. The interest received is highlighted though bank statement reconciliation.

Taxation

The charity is exempt from corporation tax on its charitable activities.

WEST MERCIA WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES (CONTINUED)

Expenditure

Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- > Costs of raising funds
- > Expenditure on charitable activities

Expenditure is accounted for on an accruals basis. Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Allocation of support costs

Support costs are the cost of the functions that are essential to assist and support the work of the charity but do not directly undertake in the charitable activities. Support costs include salary cost for employees covering a range of back office costs including payroll, finance, human resources and governance. Non salary costs are also included again covering a range of expenditure for example rent, ICT, legal fees and audit cost.

The support costs have been allocated according to project location, where the function is shared across projects the costs have been allocated according to the number of direct hours per project.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the costs of the fixed assets, less their residual value, over their expected useful lives on the following basis:

Office equipment	25% straight line method
Furniture and fixtures	25% straight line method

Charity's policy to capitalise individual items over £500.

Pensions

The pension scheme offered to all employees is a defined contribution scheme with Royal London. The scheme is auto-enrolment compliant and West Mercia Women's Aid staged during 2015-16. The current contributions are 5% employee and 3% employer. The total employer's contribution of £50,802 and employee's contribution of £73,454 were paid in this financial year.

Leasing commitments

Rentals payable and receivable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

WEST MERCIA WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES (CONTINUED)

Fund accounting

The charity's funds are split into 3 categories, unrestricted, designated and restricted.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Debtors

Debtors include amounts owed to the charity for the provision of services, this includes amounts receivable relating to grants or contract funding. Debtors also include the amounts that the charity has paid in advance for goods or services they will receive past the year end date. All debtors are measured using their anticipated recoverable amounts.

Cash at bank and in hand

Cash at bank and in hand is primarily held to meet short term cash commitments as they fall due rather than for investment purposes. Currently the charity does not have any investment accounts.

Provisions and creditors

Provision for liabilities are made where the charity has a present obligation at the end of year date as a result of a past event that will probably result in the transfer of funds to a third party and the value due to settle the obligation can be measured or estimated reliably. The provision is recognised at the fairest settlement value.

Creditors include expenditure that has a legal or constructive obligation that commits the charity to make payment to a third party or it is probable that settlement will be required. This expenditure will relate to good or services provided in the past however the settlement has not taken place before the year end reporting date. Creditors also include any deferred income the charity has received for services not yet provided.

Critical accounting estimates and areas of judgement

Preparation of the financial statements has not required the Trustees to make significant judgements or estimates.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

WEST MERCIA WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 MARCH 2023

2 DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Herefordshire Project Donations	7,303	-	7,303	343
Worcestershire Project Donations	7,302	-	7,302	8,150
Regional Project Donations	18,086	1,210	19,296	142,411
	32,691	1,210	33,901	150,904

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Refuge, support and advisory				
Herefordshire Projects	674,761	-	674,761	613,899
Gloucestershire Projects	34,293	-	34,293	92,329
IDVA Projects	1,105,295	-	1,105,295	832,632
Worcestershire Projects	886,396		886,396	667,589
Regional Projects	129,351	4,043	133,394	215,212
	2,830,096	4,043	2,834,139	2,421,661

4 OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Fundraising	1,147	-	1,147	-
	1,147	-	1,147	-

West Mercia Women's Aid do not have a trading subsidiary or a charity shop however do participate in fundraising events such as local stalls and the sale of domestic abuse related literature.

5 INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Unity Trust bank interest	3,697	-	3,697	216

6 EXPENDITURE ON RAISING FUNDS

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Fundraising expenditure	32	-	32	225

WEST MERCIA WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 MARCH 2023

7 EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct costs £	Support costs £	Total 2023 £	Total 2022 £
Total project activities costs:				
Refuge, support and advisory	2,572,025	569,433	3,141,458	2,400,565

8 DIRECT COSTS

	Total 2023 £	Total 2022 £
Project delivery:		
Staff costs	1,859,073	1,492,197
Other costs	712,952	468,620
	<u>2,572,025</u>	<u>1,960,817</u>

9 SUPPORT COSTS

	Total 2023 £	Total 2022 £
Staff costs	215,338	179,210
Other staff costs	6,153	752
Rent	41,744	48,839
ICT costs	98,461	84,168
HR and recruitment	11,262	4,792
Health & safety	30	1,714
Subscriptions	5,871	10,230
Professional fees	27,197	4,118
Insurance	12,027	6,426
Telephone and mobile charges	25,135	36,942
Marketing costs	46,852	14,923
Depreciation	59,416	35,166
Other support costs	5,947	476
Governance costs (note 10)	14,000	11,992
	<u>569,433</u>	<u>439,748</u>

WEST MERCIA WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 MARCH 2023

10 GOVERNANCE COSTS

	Total 2023 £	Total 2022 £
Audit and accountancy fees	12,049	11,025
Bank charges	659	816
Governance costs	853	151
Trustee travel & parking expenses	439	-
	<u>14,000</u>	<u>11,992</u>

11 STAFF COSTS

	Total 2023 £	Total 2022 £
Gross wages	1,856,687	1,511,660
National insurance costs	166,922	121,165
Pension costs	50,802	39,335
	<u>2,074,411</u>	<u>1,672,159</u>

The number of employees who received total employee benefits (excluding employer pension costs of more than £60,000 is as follows:

	2023 No.	2022 No.
£60,001 - £70,000	1	1
	<u>1</u>	<u>1</u>

Staff Numbers

	2023	2022
Average monthly head count	83	83
FTE	69.90	71.42

WEST MERCIA WOMEN'S AID**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****YEAR ENDED 31 MARCH 2023****12 TRUSTEES' AND KEY MANAGEMENT REMUNERATION AND EXPENSES**

The trustees neither received nor waived any remuneration or any other benefits from employment during the year (2022: £Nil).

Trustee expenses	2023	2022
Travel expenses	439	-
Number of trustees	2	-
Key Management Personnel	2023	2022
	£	£
Gross wages	353,229	369,573
National insurance costs	71,817	36,288
Pension costs	10,246	10,068
	<u>435,292</u>	<u>415,929</u>

The Charity's key management personnel comprise the management team listed on page 1.

13 NET INCOME/(EXPENDITURE)

	Total	Total
	2023	2022
	£	£
Net income/(expenditure) is stated after charging/(crediting):		
Depreciation - owned assets	58,966	35,166
Amortisation - owned assets	450	-
Auditors remuneration	7,224	6,400
Auditors remuneration - non-audit work	4,825	4,625
	<u>435,292</u>	<u>415,929</u>

WEST MERCIA WOMEN'S AID**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****YEAR ENDED 31 MARCH 2023****14 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES - YEAR ENDED 31 MARCH 2022**

	Unrestricted funds £	Restricted funds £	Total 2022 £
INCOME FROM			
Donations and legacies	150,904	-	150,904
Charitable activities	2,340,551	81,110	2,421,661
Trading activities	-	-	-
Investments	216	-	216
Other activities	-	-	-
TOTAL INCOME	2,491,671	81,110	2,572,781
EXPENDITURE ON			
Raising funds	225	-	225
Charitable activities - Refuge, support and advisory	2,262,622	137,943	2,400,565
TOTAL EXPENDITURE	2,262,847	137,943	2,400,790
NET INCOME/(EXPENDITURE)	228,824	(56,833)	171,991
Transfers between funds	-	-	-
NET MOVEMENT IN FUNDS	228,824	(56,833)	171,991
FUNDS BROUGHT FORWARD	743,009	64,345	807,354
FUNDS CARRIED FORWARD	971,833	7,512	979,345

WEST MERCIA WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 MARCH 2023

15 TANGIBLE FIXED ASSETS

	Office Equipment £	Furniture & Fittings £	Total £
COST			
At 1 April 2022	133,926	106,738	240,664
Additions	37,578	40,312	77,890
Disposals	(21,865)	(5,830)	(27,695)
Impairment	(7,868)	(16,530)	(24,398)
At 31 March 2023	<u>141,771</u>	<u>124,690</u>	<u>266,461</u>
DEPRECIATION			
At 1 April 2022	84,263	59,476	143,739
Charge for the year	23,871	35,095	58,966
Disposals	(21,865)	(5,830)	(27,695)
At 31 March 2023	<u>86,269</u>	<u>88,741</u>	<u>175,010</u>
NET BOOK VALUE			
At 31 March 2023	<u>55,502</u>	<u>35,949</u>	<u>91,451</u>
At 31 March 2022	<u>49,663</u>	<u>47,262</u>	<u>96,925</u>

16 INTANGIBLE FIXED ASSETS

	Website £	Total £
COST		
At 1 April 2022	-	-
Additions	1,800	1,800
At 31 March 2023	<u>1,800</u>	<u>1,800</u>
AMORTISATION		
At 1 April 2022	-	-
Charge for the year	450	450
At 31 March 2023	<u>450</u>	<u>450</u>
NET BOOK VALUE		
At 31 March 2023	<u>1,350</u>	<u>1,350</u>
At 31 March 2022	<u>-</u>	<u>-</u>

17 DEBTORS

	2023 £	2022 £
Grants and other income receivable	154,636	183,102
Rents receivable	35	-
Prepayments	11,963	12,566
	<u>166,634</u>	<u>195,668</u>

WEST MERCIA WOMEN'S AID**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****YEAR ENDED 31 MARCH 2023****18 BANK AND CASH**

	2023	2022
	£	£
Current account	393,278	885,659
Deposit account	361,043	357,346
	<u>754,321</u>	<u>1,243,005</u>

19 CREDITORS

	2023	2022
	£	£
Suppliers payable	139,687	85,598
Accruals	15,685	72,936
Deferred income	98,420	337,768
Taxation, social security and pensions	49,225	59,951
	<u>303,017</u>	<u>556,253</u>
Deferred income:		
At 1 April	337,768	64,379
Provided during the year	37,039	320,700
Released during the year	(276,387)	(47,311)
At 31 March	<u>98,420</u>	<u>337,768</u>

Deferred income relates to grant received in advance of service delivery. Where performance related conditions have not been fulfilled as at the year end, amounts are deferred to future periods.

20 LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	1,040	2,917
Between one and five years	2,340	-
	<u>3,380</u>	<u>2,917</u>

WEST MERCIA WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 MARCH 2023

21 FUNDS

	2023	2022
	£	£
Unrestricted - general	359,761	321,833
Unrestricted - contingency fund	350,000	650,000
Total unrestricted funds	709,761	971,833
Restricted funds	978	7,512
	710,739	979,345

22 RESTRICTED FUNDS

	Balance b/f	Incoming resources	Resources expended	Transfers	Balance c/f
	£	£	£	£	£
Circle Funds	6,412		(6,412)		-
IDVA Drive Hereford	1,100	-	(1,100)	-	-
CYP	-	1,210	(232)	-	978
HAF		4,043	(4,043)	-	-
Total	7,512	5,253	(11,787)	-	978

Purpose of restricted funds

Circle Funds

To provide financial support through grants to victims of economic abuse and to help survivors move forward and promote recovery and resilience.

IDVA Drive Hereford

Provide support to victims associated with Drive cases.

CYP

Donation for sources for Children and Young People's Team

Holiday activities and food programme (HAF)

Grant Funding from Department for Education to provide free places at Summer Holiday Clubs for eligible children in Worcestershire

WEST MERCIA WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 MARCH 2023

23 RELATED PARTY TRANSACTIONS

There were no related party transactions other than those disclosed in Note 12.

24 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income/(expenditure) for the year	(268,606)	171,991
Depreciation	59,416	35,166
Impairment charge	24,398	-
Interest income	(3,697)	(216)
Decrease in debtors	29,034	9,293
(Decrease)/ increase in creditors	(253,236)	462,966
	<u>(412,691)</u>	<u>679,200</u>

25 COMPANY LIMITED BY GUARANTEE

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up during the time that he or she is a member or within one year afterwards for payment of debts and liabilities of the company contracted before he or she ceases to be a member, and of the costs, charges and expense of winding up the same and for the adjustment of the rights of contributors amongst themselves, such amount as may be required not exceeding, in the case of any member, the sum of £10.

26 CONTINGENT LIABILITIES

There were no contingent liabilities as at 31 March 2023, nor at 31 March 2022.

27 ULTIMATE CONTROLLING PARTY

The charitable company is under the control of its board of trustees.