

**WOMEN'S HEALTH INFORMATION
SUPPORT CENTRE LIMITED**

**TRUSTEES' REPORT & FINANCIAL
STATEMENTS
FOR YEAR ENDED
31ST MARCH 2021**

**Company Registration No. 02035623
Charity Registration No. 519687**

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2021

The Trustees are pleased to present their annual report for the year ended 31st March 2021.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

OBJECTIVES AND ACTIVITIES

Women's Health Information Support Centre Limited (WHISC) is a voluntary organisation aiming to promote health and training opportunities to women from disadvantaged communities.

This is achieved by working in partnership with other local organisations and agencies to empower women to make informed choices about their own health issues via the following services:

- A city centre drop-in offering a listening ear service, a comprehensive information system and signposting for other agencies.
- A telephone service, offering listening ear and information.
- Volunteering opportunities.
- Self-help support groups.
- A community outreach project, offering opportunities for listening ear, information giving and delivering courses and sessions in communities throughout Liverpool.
- Complementary therapies at affordable prices.
- Health and wellbeing classes.
- A Saturday Club for integration of refugees and marginalized women in the community.

Major assets to the organisation are the 64 registered volunteers and placement students who delivered 2,289 volunteering hours over this twelve-month period. Without such an asset WHISC would be unable to deliver the high standards of service currently enjoyed.

Public Benefit

In considering the objectives and activities, the Trustees have considered Charity Commission guidance on Public Benefit to ensure that the charitable company is meeting its Public Benefit requirements.

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ACHIEVEMENTS AND PERFORMANCE

The number of women accessing the services offered by WHISC has increased again during the last financial year. In total:

- 248 uses of the drop-in facility, a decrease of 1,274 on 2019-2020.
- 2,756 Listening Ear sessions were held, an increase of 1,066 on 2019-20
- 8,829 telephone/email/text enquiries were dealt with, a decrease of 970 on 2019-20.
- 9,503 community, outreach and social media clients were reached through 894 social media events and 75 community and outreach events.
- 390 attendances' for WHISC sessions were recorded, compared to 2,879 for 2019-2020
- 19 complementary therapy sessions delivered, compared to 841 in 2019-2020.

This brings the total service accesses to 21,745. The need for the service is amply demonstrated by the 14% increase in service accesses, despite the physical closure of WHISC for much of the year.

We also welcomed Karen Downing as the new manager of WHISC in September 2020, following the retirement of long-serving manager Caroline Willcocks. The Board thanks Caroline for her service.

COVID IMPACT

The Covid-19 pandemic forced WHISC to close its doors to the public on 19th March 2020 to protect staff, volunteers and service users from the spread of the disease. The impact of the pandemic on the service and its users has been massive. WHISC pivoted to providing telephone and online support and continued to provide services to vulnerable clients during lockdowns. One-to-one telephone support through Listening Ears was a key component of this approach and made a real difference to service users.

Some quotes from service users.

'I reached out to WHISC over lockdown and they went above and beyond to make me feel less alone with how I was feeling.'

'I would like to say thank you to you for your calls. Thank you for your time Caroline at a time where everything was not right your support was a huge help.'

'You were a supporting angel who listened and guided me along my journey. Thank you.'

'WHISC are a lifeline for women like me who struggle with life at times.'

'You have been a great support to me during lockdown, resources for help have been so limited and having WHISC on the end of the phone has been a godsend. Many thanks xx'

Other activities included the popular ukulele group, quizzes, online blogs, book reviews and lots more to keep the spirits of women in the area up and to combat social isolation.

Although WHISC was not able to generate much needed income through massages and oils, and yoga and relaxation classes, individual giving was higher than expected at £2,651 and the Board is grateful for the generosity shown by individuals during what has been a challenging year financially for many.

Covid-related funding totalled £71,473 and allowed vital services to continue during the lockdowns as more clients came to need our services. A generous Covid-19 grant from the City of Liverpool Covid Fund helped with expenses through Covid-19, whilst LCR Cares Community Foundation helped with post-Covid services. Funding for a mental health worker came from the Duchy of Lancaster, whilst the Smallwood Trust contribution funded vouchers

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2021

for women in financial crisis and the loan of tablets for women in digital poverty. It also funded covid workshops dealing with self-esteem, confidence and coping mechanisms during the pandemic. The Morgan Foundation funding provided technology that allowed staff to be able to work remotely to support service users during lockdown. Once the lockdowns had lifted, the funding was used to provide staff with PPE and training, allowing WHISC to open safely. The CAF Corona Virus Emergency fund also helped by contributing towards equipment and helping us continue our services during lockdown.

The dedicated and hard-working staff of the charity have worked tirelessly to provide support to women in need in Liverpool City Region in what has been a challenging year for everyone. The Board recognises this, and we extend our whole-hearted thanks to the staff for their service and dedication.

FINANCIAL REVIEW

Income in the year was £221,730 (2020: £179,811) of which £169,928 (2020: £152,964), related to funding for projects upon which restrictions are placed.

Expenditure in the year was £208,817 (2020 £207,864) leaving a surplus for the year of £12,913 (2020: deficit £28,053).

At 31st March 2021 the charitable company's reserves stood at £200,708 (2020: £187,795) of which £43,283 (2020: £65,753) represented restricted funds.

Liverpool City Council continue to fund WHISC specifically for our outreach service in the community. This allows us to offer education and training opportunities, volunteering opportunities, a drop-in information and listening ear service and weekly health and wellbeing sessions to vulnerable women in Liverpool. The Big Lottery Fund grant and the Brook Trust funds our Mental Health Hub which provides early intervention, mental health support and crisis management tools for vulnerable women. This includes those women who are amongst the most vulnerable and for whom English is their second language. The PH Holt Foundation helps funds our Drop-in Hub and Garfield Weston continues to fund core costs. Hemby Trust, LCVS CIF and 23 Foundation have contributed towards our very successful Saturday Club for asylum seekers.

The European Social Fund Workers Education Association continue to fund our DO IT course, helping to improve the learning, development and employment chances of women who face barriers to achieving by increasing knowledge and skills, improving confidence. The European Social Fund Women's Organisation funds our Directions Project which helps assist women who are more job-ready than the participants on the DO IT course get back into employment.

The Big Help funded domestic violence support for women referred into WHISC. BUPA UK Foundation contributed towards continuing our mental health projects, as did a grant from LCVS CIF. The latter also contributed towards our outreach projects in the community. Funding was received from LCR-SDS for carrying out questionnaires and running a focus group around Open Spaces and funding from LCVS Skelton Charity provided equipment for WHISC. Contributions towards Drop-in and overheads were received from the Co-op and Liverpool Soroptomists, and a donation from HB Bicket continued to support WHISC and helped towards providing Mental Health services to women.

With the support of both its staff and volunteers, WHISC continue to strive to keep expenditure to a minimum whilst supporting as many women as we can. We continue to look at ways of diversifying to help improve our financial situation.

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2021

Principle Funding Sources:

Women's Health Information & Support Centre continues to be funded by grants from:

	£
Big Lottery Fund Grant	65,070
Liverpool City Council	13,600
P H Holt Foundation	12,000

Additional Funding Received from:

European Social Fund Workers and Education Association	12,863
The BIG Help	10,000
European Social Fund/Women's Organisation	15,121
Liverpool City Region SDS	2,553
LCVS CIF	2,000
H B Bicket	250

Covid-19 Funding Received From:

City of Liverpool	25,000
LCR Cares Community Foundation	14,961
Smallwood Trust	11,808
Morgan Foundation	10,002
CAF Corona Virus Emergency Fund	9,702

Risk Policy

The Trustees have conducted their own review of the major risks to the organisation and systems have been established to mitigate those risks.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charitable company.

Reserves Policy

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision, lease commitments, returning the office back to original condition and six months' running costs and to continue current projects should no further funding be received.

As at the end of the financial year the unrestricted funds totalled £157,425. The charitable company requires £16,246 for redundancy provision, £24,985 lease commitments, £22,000 return office back to original condition, £7,781 for six months running costs and £65,245 to continue drop-in facility, counselling service and outreach service (total £127,660).

PLANS FOR FUTURE

In February 2021, the Board begin a piece of work to examine our mission and values and ensure they are still fit for purpose and reflect the needs of our service users and the women of

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2021

Liverpool City Region. This will be an ongoing discussion for the next few months and will include staff and volunteers. The board also began a piece of work to look at diversity within the organisation. We identified some key areas to work on and will begin by diversifying the board membership so that we incorporate a wide range of lived experiences and are reflective of our service users.

The Covid-19 situation will also influence the way WHISC functions in the future. Our priority as a charitable company is to protect our staff, volunteers and service users as much as possible.

We will continue our valued mental health services, diversifying as the situation progresses. I am sure WHISC will come out of the other end of this difficult process stronger than ever. We are constantly looking at different ways to fundraise to help invest in our mental health work and have plans to expand our partnership fundraising ideas with local organisations and businesses.

WHISC is committed to the development of different services to help address the inequality gap faced by women in and around Liverpool. We will offer holistic support to women from different cultural backgrounds in some of the most deprived areas of Liverpool and will continue to look at different avenues of funding over the coming 12 months. We will continue to be pro-active and promote WHISC services through a range of appropriate and cost effective activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Women's Health Information Support Centre Limited is a company limited by guarantee (registration number 02035623), governed by its Memorandum and Articles of Association dated 9th July 1986. It is also registered as a charity with the Charity Commission (charity number 519687) on 30th March 1988.

Legal Status

The charitable company's Trustees are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association, two members of the Committee must stand down with the option of standing for re-election at the Annual General Meeting. The members to retire must be the longest in office since their last election or appointment. All members are circulated with invitations to nominate Trustees prior to the AGM advising them of the retiring Trustees and requesting nominations for the AGM. When considering co-opting Trustees, the Committee has regard to the requirements of any specialist skills needed.

Administration Details

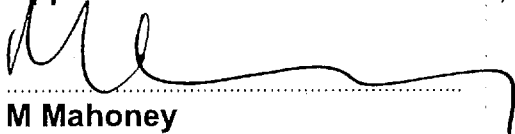
The day-to-day management of the charitable company is delegated by the Trustees to the Manager.

**WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Name	Women's Health Information Support Centre Limited
Company Number	02035623
Charity Number	519687
Registered Office	120 Bold Street, Liverpool, L1 4JA
Board of Trustees	The Board of Trustees are also its Directors. The charitable company is governed by a Board of Trustees; members of the Board of Trustees during the year are listed below:
Chair	A Hulme
Treasurer	C Dean
Other Trustees	M Andrews D Armstrong L Curtis (Resigned February 2021) R Dalton M Evans (Resigned 31 st March 2021) C Gago Bates (Resigned 31 st March 2021) S Harris L Lamb (Appointed 19 th October 2020) O Lipton (Appointed 19 th October 2020) M Mahoney L McMahon (Resigned 3 rd December 2020) A Thompson J Whitfield (Resigned 20 th July 2021)
Company Secretary	D Armstrong
Independent Examiner	Graham Wright BA (Hons) FCA DChA LCVS 151 Dale Street, Liverpool, L2 2AH
Bankers	Santander Business Banking Centre PO Box 126, Newport, Gwent, NP9 4UP Unity Trust Bank plc Nine Brindley Place, Birmingham, B1 2HB

Approved on behalf of the Board,


M Mahoney

Trustee


Date

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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 as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

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

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

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

Signed on behalf of the Board of Trustees


D Armstrong
Company Secretary

120 Bold Street,
Liverpool,
L1 4JA

Date:.....18/9/21.....

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS TO THE TRUSTEES OF WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED

I report on the accounts of the charitable company for the year ended 31st March 2021, which are set out on pages 9 to 22.

Respective responsibilities of trustees and examiner

The Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

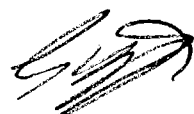
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mr. Graham Wright**



Relevant professional qualification or body: **FCA DChA**

Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: **...24 September 2021**

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
STATEMENT OF FINANCIAL ACTIVITIES (Including Income & Expenditure Account)
FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Totals 2021 £	Totals 2020 £
Income and endowments from:					
Donations and legacies	3a	14,648	-	14,648	11,337
Charitable activities	3b	36,624	169,928	206,552	165,948
Investments	3c	75	-	75	301
Other income	3d	455	-	455	2,225
Total income		51,802	169,928	221,730	179,811
Expenditure on:					
Charitable activities	4	16,419	192,398	208,817	207,864
Total expenditure		16,419	192,398	208,817	207,864
Net Income/(expenditure), net movement in the year		35,383	(22,470)	12,913	(28,053)
Total funds brought forward	10,11	122,042	65,753	187,795	215,848
Total funds carried forward	9-11	157,425	43,283	200,708	187,795

The notes on pages 11 to 22 form part of these accounts. All the above amounts relate to continuing activities of the charitable company.

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
BALANCE SHEET AS AT 31ST MARCH 2021

COMPANY NO. 02035623

	Notes	31 st March 2021		31 st March 2020	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		1,675		2,689
Current assets					
Stock	6	1,511		1,399	
Debtors	7	18,474		15,755	
Cash at bank and in hand		183,626		170,119	
		-----		-----	
		203,611		187,273	
Current liabilities					
Creditors: amounts falling due within one year	8	(4,578)		(2,167)	
		-----		-----	
Net current assets			199,033		185,106
			-----		-----
Total assets less current liabilities			200,708		187,795
			=====		=====
Funds:					
Unrestricted funds	9, 10		157,425		122,042
Restricted funds	9, 11		43,283		65,753
			-----		-----
			200,708		187,795
			=====		=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

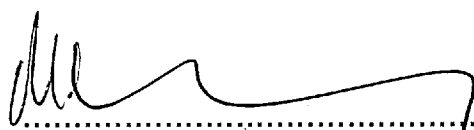
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

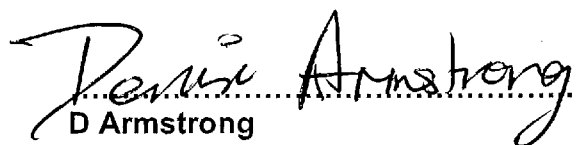
The Trustees, who are the Directors of the charitable company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on:(8/9/21).....



M Mahoney
Director

18 September 2021



D Armstrong
Director

18 September 2021

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

1. Limited Liability

The charitable company is a company limited by guarantee. Each member's liability is limited to £1.

2. Accounting Policies

Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2015) (effective 1st January 2015), Charities Act 2011 and the Companies Act 2006.

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

The charitable company has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Although the financial effect of Covid-19 has been great, we will continue to be pro-active and promote WHISC services through a range of appropriate and cost-effective activities. Therefore, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charitable company's free reserves available for the Trustees to apply in accordance with the charitable company's charitable objectives.

Designated funds are funds set aside by the Trustees out of unrestricted funds for specific future purposes.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charitable company has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accruals basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

Income from investment relates to bank interest received and is recognised when the amount is certain.

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charitable company comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed Assets

Capital expenditure of £300 (previous years £1,000) and above is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Equipment	25% per annum on straight line basis
Fixtures and Fittings	15% per annum on a reducing balance basis
Leasehold Improvements	Over the term of the lease

Stock

Stock held is oils to sell in the therapy rooms and is accounted for at the lower of cost or net realisable value.

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.

Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Income and endowments from:

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2021	2021	2021	2020
	£	£	£	£
a. Donations and legacies:				
Donations	14,648	-	14,648	11,337
	=====	=====	=====	=====

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
b. Charitable activities:				
23 Foundation	-	-	-	2,500
Big Lottery Fund Grant	-	65,070	65,070	27,536
Big Help	10,000	-	10,000	-
Brook Trust	-	-	-	15,000
Bupa UK Foundation	-	-	-	16,445
CAF	-	9,702	9,702	-
Edward Gostling Foundation	-	-	-	2,295
European Social Fund Workers Education Association	-	12,863	12,863	11,992
Gardening for Disabled Trust	-	-	-	250
Garfield Weston Foundation	-	-	-	20,000
H B Bicket	-	250	250	250
Hemby Trust	-	-	-	1,500
LCR Cares	-	14,961	14,961	-
LCVS Community Impact Fund	-	2,000	2,000	4,000
LCVS Refugee Programme	-	-	-	160
LCVS Ways to Well Being Fund	-	-	-	2,000
Liverpool City Council	25,000	13,600	38,600	13,600
Liverpool City Region SDS	-	2,553	2,553	-
Steve Morgan Foundation	-	10,000	10,000	13,686
Smallwood Trust	-	11,808	11,808	-
Oil income	445	-	445	3,380
P H Holt Foundation	-	12,000	12,000	12,000
Room hire	-	-	-	505
Therapy room income	1,179	-	1,179	7,520
Training income	-	-	-	1,579
Women's Organisation	-	15,121	15,121	9,000
Woodward Charitable Trust	-	-	-	750
	-----	-----	-----	-----
	36,624	169,928	206,552	165,948
	=====	=====	=====	=====

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
c. Investment income				
Bank interest	75	-	75	301
	=====	=====	=====	=====
d. Other income	£	£	£	£
Other income	455	-	455	2,225
	=====	=====	=====	=====

4. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2021 £	Total 2020 £
To advance the education of women by providing advice and assistance regarding the health medical childcare and other services	115,760	93,057	208,817	207,864
	=====	=====	=====	=====

a. Analysed as follows:

	2021 £	2020 £
<i>Direct charitable expenditure:</i>		
Staff salary costs	75,532	60,000
Pension	4,169	3,406
Temporary Staff costs	1,530	9,266
Running costs	31,042	39,005
Volunteer expenses	78	2,164
OCN fees	-	737
Therapist fees	3,159	6,891
Oils and resources	250	1,801
	=====	=====
	115,760	123,270
	=====	=====

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

	2021	2020
	£	£
<i>Support & governance costs:</i>		
Staff salary costs	61,798	51,266
Pension	3,410	3,487
Office costs	8,603	7,670
Publicity and advertising	125	2,146
Insurance	1,920	1,742
Equipment	5,743	401
Equipment hire	1,339	1,379
Health and safety	1,257	1,278
Sundry expenses	4,518	282
Security costs	540	540
Training costs	1,137	9,441
Refreshments and subsistence	25	846
Subscriptions and licences	548	131
Bad debt written off	-	90
Accountancy	700	700
Depreciation	1,394	3,195
	-----	-----
	93,057	84,594
	-----	-----
Total expenditure on charitable activities	208,817	207,864
	=====	=====

£192,398 (2020: £170,654) of the above expenditure relates to restricted funding.

	2021	2020
	£	£
b. Analysis of staff costs		
Salaries	132,326	107,266
Social security	5,004	4,000
Pension	7,579	6,893
	-----	-----
	144,909	118,159
	=====	=====

c. Particulars of employees:

The average number of employees during the year, analysed by activity, was:

	2021	2020
Management and administration	1.7	2.0
Charitable activities	3.5	2.6
	----	----
Total	5.2	4.6
	==	==

The Trustees, being also the Directors of the charitable company, are not remunerated for their services and are not included in the above number of employees.

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

No employees received remuneration in excess of £60,000. No out of pocket expenses were reimbursed to trustees in the year (2020: £nil).

5. Tangible fixed assets

	Equipment	Fixtures & Fittings	Leasehold Improvements	Total
Cost	£	£	£	£
Balance at 1 st April 2020	10,281	2,336	2,295	14,912
Additions during the year	380	-	-	380
Disposals during the year	-	-	-	-
Balance at 31st March 2021	10,661	2,336	2,295	15,292
Accumulated Depreciation				
Balance at 1 st April 2020	9,599	2,050	574	12,223
Charge for the year	777	43	574	1,394
Disposals during the year	-	-	-	-
Balance at 31st March 2021	10,376	2,093	1,148	13,617
Net Book Value at 31st March 2021	285	243	1,147	1,675
Net Book Value at 31 st March 2020	682	286	1,721	2,689

There were no material commitments at the year-end.

6. Stock

Stock comprises of oils sold in therapy room.

	2021	2020
	£	£
Stock	1,511	1,399

7. Debtors

	2021	2020
	£	£
Trade debtors	11,655	80
Prepayments and accrued income	6,819	15,675
	18,474	15,755

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

8. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	3,878	905
Accruals	700	1,262
	<u>4,578</u>	<u>2,167</u>
	=====	=====

9. Analysis of Net Assets between Funds

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	243	20,925	21,168
Designated Funds			
Redundancy provision	-	16,246	16,246
Running costs provision	-	7,781	7,781
Lease commitments	-	24,985	24,985
Relocation fund	-	22,000	22,000
Continuation of Projects (drop in, outreach)	-	65,245	65,245
	<u>243</u>	<u>157,182</u>	<u>157,425</u>
	-----	-----	-----
Restricted Funds			
23 Foundation	-	1,708	1,708
Big Lottery Fund Grant	-	31,316	31,316
Edward Gostling Foundation	1,148	-	1,148
European Social Fund Workers Education Association	-	103	103
Hemby Trust	-	818	818
LCVS Community Impact Fund	-	2,000	2,000
P H Holt Foundation	-	5,810	5,810
Women's Organisation	380	-	380
	<u>1,528</u>	<u>41,755</u>	<u>43,283</u>
	-----	-----	-----
Totals	<u>1,771</u>	<u>198,937</u>	<u>200,708</u>
	=====	=====	=====

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

10. Unrestricted Funds

	Funds at Beginning of Year £	Movements in the Year		Transfer between Funds £	Funds at End of Year £
		Income £	Expenditure £		
General Fund	1,449	51,802	(16,419)	(15,664)	21,168
Designated Funds :					
Redundancy provision	15,459	-	(-)	787	16,246
Running costs provision	17,411	-	(-)	(9,630)	7,781
Lease commitments	16,388	-	(-)	8,597	24,985
Relocation fund	22,000	-	(-)	-	22,000
Continuation of projects (drop in, outreach)	49,335	-	(-)	15,910	65,245
	120,593	-	(-)	15,664	136,257
	122,042	51,802	(16,419)	-	157,425

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Annual Report.

Redundancy provision exists to cover redundancy payments, in the event of reduced grant funding.

Running costs provision represents funds required for six months' running costs.

Lease commitments to cover lease commitments for 120 Bold Street and a photocopier.

Relocation fund exists to cover potential property improvements and related expenditure in the event of relocation of premises following cessation of the current lease.

Continuation of Projects represents funds required to complete existing projects (drop in and outreach).

Transfer between funds consist of transfers to reflect the Trustees' review of Designated Funds.

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

11. Restricted Funds

	Funds at Beginning of Year £	Movements in the Year		Funds at End of Year £
		Income £	Expenditure £	
23 Foundation	2,500	-	(792)	1,708
Big Lottery Fund Grant	14,040	65,070	(47,794)	31,316
Brook Trust	15,000	-	(15,000)	-
Bupa UK Foundation	16,445	-	(16,445)	-
CAF	-	9,702	(9,702)	-
Edward Gostling Foundation	1,721	-	(573)	1,148
European Social Fund Workers Education Association	2,063	12,863	(14,823)	103
Garfield Weston Foundation	10,000	-	(10,000)	-
H B Bicket	-	250	(250)	-
Hemby Trust	818	-	-	818
LCR Cares	-	14,961	(14,961)	-
LCVS Community Impact Fund	2,000	2,000	(2,000)	2,000
Liverpool City Council	-	13,600	(13,600)	-
Liverpool City Region SDS	-	2,553	(2,553)	-
P H Holt Foundation	-	12,000	(6,190)	5,810
Smallwood Trust	-	11,808	(11,808)	--
Steve Morgan Foundation	-	10,000	(10,000)	-
Women's Organisation	1,166	15,121	(15,907)	380
	65,753	169,928	(192,398)	43,283

These are monies granted to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

23 Foundation - Contribution towards Saturday club.

Big Lottery Fund Grant - Contribution towards computers and server and contribution toward mental health support.

Brook Trust - Contribution toward 'Wraparound Mental Well Being' project.

Bupa UK Foundation - Contribution towards 'Finding our Strengths' project.

CAF- Contribution towards equipment and continuing our services during covid lockdown.

Edward Gostling Foundation - Contribution towards acquisition of stair lift.

European Social Fund Workers Education Association - Contribution towards the costs of the 'DO IT Project'.

Gardening for Disabled Trust - Contribution toward 'Allotment' project

Garfield Weston Foundation - Contribution towards core costs.

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

H B Bicket - Contribution towards drop-in sessions

Hemby Trust - Contribution towards Saturday club.

LCR Cares -contribution towards crisis intervention services, re-opening the centre for courses & provide support to vulnerable members of the group via the phone.

LCVS Community Impact Fund - Contribution towards Mental Health Crises intervention Hub and 'Women's outreach' project.

LCVS Refugee Programme - Contribution towards refugee support.

LCVS Ways to Well Being Fund - Contribution towards therapy treatments.

Liverpool City Council - Contribution towards the costs of providing a community outreach service; offering education and training opportunities at the Bold Street centre; offering increased number of volunteering opportunities, a drop-in information and listening ear services.

Liverpool City Region SDS - Contribution towards focus groups, travel costs for those with limited funds & vouchers for each participant.

Steve Morgan Foundation - Contribution toward 'Wraparound Mental Well Being' project

P H Holt Foundation - Contribution towards drop-in hub.

Smallwood Trust - Contribution towards covid workshops/ emergency funds/ IT Tablets

Steve Morgan Foundation - Contribution toward 'Wraparound Mental Well Being' project.

Women's Organisation - Contribution towards women back to employment.

Woodward Charitable Trust - Contribution towards salary of the drop in coordinator

12. Commitments Under Operating Leases

Financial commitments under non-cancellable operating leases relating to a photocopier lease and a property lease of 120 Bold Street, lease payments of 6 months' notice required after the break clause date of 30th March 2014, and this will result in the following payments falling due at 31st March 2021.

	2021	2020
Land & Building		
Operating leases which expire:	£	£
Due within one year	14,000	14,000
Photocopier		
Operating leases which expire:		
Due within one year	10,985	2,388
	-----	-----
	24,985	16,388
	=====	=====

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

13. Related Party Transactions

The following amounts were paid to Trustees, who are also counsellors, for consultancy and professional services in their capacity as tutors, late night drop-in cover.

Name	Total 2021 £	Total 2020 £
M Mahoney	-	7,915
D Armstrong	-	2,198

There were no material related party transactions during the year which require disclosure (2020: none).

14. Contingent Liabilities

The charitable company did not have any contingent liabilities as at 31st March 2021 or 31st March 2020.

15. Guarantees

The charitable company is limited by guarantee. In the event of winding-up each member will contribute, if necessary, the sum of £1.

	2021	2020
Number of members	15	17
Total guarantees	£15	£17

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2021

(This page does not form part of the statutory financial statements)

	2021	2020
	£	£
INCOME		
Grant income	216,398	152,964
Donations	3,178	11,337
Therapy Room	1,179	7,520
Oil income	445	3,380
Room hire	-	505
Training income	400	1,579
Bank interest	75	301
Other income	55	2,225
	-----	-----
Total Income	221,730	179,811
	-----	-----
EXPENDITURE		
<i>Charitable activities</i>		
Staff salary costs	137,330	111,266
Pension	7,579	6,893
Temporary staff costs	1,530	9,266
Rent	26,733	28,239
Utilities	2,317	3,409
Oils and resources	250	1,801
Therapist fees	3,159	6,891
Insurance	1,920	1,742
Maintenance and repairs	681	4,167
Equipment	5,743	401
Equipment hire	1,339	1,379
Cleaning	1,311	3,190
Telephone and internet	3,169	2,667
Computer support costs	4,895	3,757
Stationary, printing and postage	539	1,246
Publicity and advertising	125	2,146
OCN fees	-	737
Training costs	1,137	9,441
Volunteer expenses	78	2,164
Health and safety	1,257	1,278
Refreshments and subsistence	26	846
Sundry expenses	4,517	282
Security costs	540	540
Subscriptions and licences	548	131
Bad debts written off	-	90
Accountancy	700	700
Depreciation	1,394	3,195
	-----	-----
Total expenditure on charitable activities	208,817	207,864
	-----	-----
Net income/(expenditure) for the year	12,913	(28,053)
	=====	=====