

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

**TRUSTEES' REPORT & UNAUDITED
FINANCIAL STATEMENTS
FOR YEAR ENDED
31ST MARCH 2023**

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

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

The directors, who are trustees of the charity are pleased to present their annual report for the year ended 31st March 2023. The trustees have adopted the provision of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charities' Article of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)".

OBJECTIVES AND ACTIVITIES

The Women's Health and Information and Resource Centre Limited (WHISC) is a voluntary organisation, established in 1984 by a group of women from Vauxhall, Liverpool who wanted to feel more empowered to take care of their own health and wellbeing. Over the last 38 years, we have supported thousands of women and their families to improve their lives and overcome challenges.

Our team support women's health and wellbeing, through the provision of support services, complementary therapies, self-help, exercise classes and health education. We empower all women with information, free support and activities that combat isolation and improve wellbeing. As well as offering services directly from our central Liverpool community centre, we deliver outreach activities to communities of women from across the Liverpool city region.

We believe all women should be respected, and girls should grow up with high self-esteem. No one should experience barriers to getting the information, support and care they need for them to achieve optimum health.

Our Vision

Helping women to thrive.

Our Mission

Empowering women in the Liverpool City Region with knowledge and person-centred support to become the best version of themselves.

Our Values

At WHISC our values are really important to us. We know it's not always easy to reach out for help, so helping women to feel comfortable and able to be themselves is at the heart of everything we do.

Empowering

- We support women to become more aware of their choices.
- We are led by women's needs.
- We will not encourage or foster dependency.

Supportive

- We listen; it's at the heart of everything we do.
- We are warm, kind and non-judgemental with everyone we come into contact with.
- We work with other agencies to ensure women have the wraparound support they need.

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Open

- We welcome all women and embrace their individualities.
- We're available and accessible in person, by phone and in virtual spaces.
- Our advice and support is always honest and sincere.

Responsive

- We act swiftly with enthusiasm and passion, providing care the moment a service user contacts WHISC.
- We listen to women and personalise our approach accordingly.
- We develop trusted relationships with service users, colleagues and third-part organisations to provide the very best support.

Safe

- Confidentiality and compassion are at the heart of what we do.
- We adapt our approach to support women from all walks of life and signpost to other organisations when it is right to do so.
- We understand what our service users need to feel safe when accessing support.

WHISC works as part of the health and care system across the Liverpool City Region and wider Merseyside footprint, to ensure that women have access to high quality, gender and trauma-informed information and support that is delivered in a timely way. We achieve this through the delivery of the following services and projects:

- A city centre drop-in offering a listening ear service, a comprehensive information system and signposting to other agencies.
- Courses, including a well-established accredited Women's Health Course, resulting in women being more empowered and informed about their own health.
- A telephone service, offering brief, confidential support information.
- Volunteering opportunities that enable women to build confidence, skills and give back to their community.
- Self-help support groups and courses that create safe spaces in which women can support one another and build a sense of community.
- Exercise and movement classes aiming to improve both physical and mental wellbeing.
- Shared interested and activity groups with a purpose of building connections, reducing isolation and developing new skills.
- 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.
- A Saturday Club for integration of refugees and marginalized women in the community.
- Cancer screening and information sessions delivered in partnership with NHS, ensuring that women less likely to present in health services have access to vital information.

Major assets to the organisation are the 16 registered volunteers and placement students who delivered 1,089 volunteering hours over this twelve-month period. This year, the Volunteer Training Programme has been refreshed, along with the recruitment process. This is to align the recruitment and training processes to the emerging needs amongst clients, to ensure that *volunteers are well-trained and supported to carry out their role without any compromise to their own wellbeing.*

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.

ACHIEVEMENTS AND PERFORMANCE

WHISC has been through a considerable period of change since the start of 2020, from changing the way we reach women through the pandemic, to updating some of the roles and responsibilities in our team. Our services continue to be in demand, particularly from vulnerable women who find it difficult to access support from mainstream services.

Demand for our services, alongside the increasingly difficult funding landscape has meant that WHISC has been through a period of further transition in this reporting period. The establishment of the Integrated Care Systems (ICS) in England, means that how the voluntary and community sector is commissioned by NHS and local authorities has changed – it has been imperative for us to re-invest in existing relationships and build connections with new health and care leaders across the Cheshire & Merseyside ICS.

We have experienced a significant and sustained increase in the complexity of need in the women who present at WHISC. This, combined with access challenges to mainstream services has resulted a higher proportion of our service's capacity being utilised on fewer women with multiple, complex, rather than more women with lower to moderate levels of need.

In order to maintain WHISC as a safe and effective service for the women who need us, the Board of Trustees agreed to adapt the service model at the start of this reporting period, to accommodate our more vulnerable clients. However, the Board of Trustees, together with the Chief Executive Officer have since focussed on re-diversifying our service offer to ensure it stays aligned to our objects, providing information and brief support alongside the more complex case management.

We have started to achieve this through a series of successful partnership arrangements; enabling greater reach to women with physical health and wellbeing information that is complementary to the emotional support already being provided. Covering key women's health topics such as breast health, menopause and pre/post-natal wellbeing has been possible through this partnership work so far this year.

Outcomes and Impact

In this reporting period, WHISC in partnership with the women we support, achieved several number of outcomes which exemplify our impact with individuals, groups and communities. These outcomes are representative of some of the broader and far-reaching benefits that women have experienced with the support of the charity. Due to the pivot towards supporting women experience multiple, complex needs because of trauma suffered it is important for WHISC to explore how we best capture the impact of this work more accurately and wholly.

- We supported 750 women, within WHISC centre, who were represented across 58 individual nationalities.
- A further 700 women engaged with WHISC, during targeted outreach sessions.
- 78% of women are of working age; only 27% are in regular employment.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

- 200 women are parents of children under 18.
- 4147 interventions delivered across the 12-month period including;
 - 559 one to one sessions of support delivered in a crisis situation
Impact - women have improved mental health, as a result of early intervention
 - 2,594 attendances at group sessions – including peer/support groups, health and wellbeing activities and creative sessions.
Impact – women have improved mental health by participating in activities that boosts their overall mental wellbeing

FINANCIAL REVIEW

Income in the year was £185,699 (2022 £239,141) of which £153,460 (2022 £186,923) was restricted funds. Expenditure in the year was £ 211,330 (2022 £235,678) leaving a deficit for the year of £25,631 (2022 surplus £3,463). At 31st March 2023 the charitable company's reserves stood at £180,028 (2022 £205,659) of which £51,522 (2022 £40,145) represented restricted funds

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.

WHISC received £185,699 in total funds in the financial year 2022-23. As in 2020-21, Liverpool City Council continue to give funding to WHISC specifically for outreach services in the community. This allowed us to continue to offer vulnerable women in Liverpool education and training opportunities, volunteering opportunities, a drop-in information and listening ear service and weekly health and wellbeing sessions. Liverpool City Council also gave WHISC funding for Domestic Abuse Services. The Big Lottery funds allowed the running of a Mental Health Hub. Women of WHISC have benefitted from a Women's Health Training course funded by NHS Cheshire and Merseyside, Directions training funded by The Women's Organisation and Do It Training funded by the WEA ESF. Funding from Liverpool John Moores University has funded the role of Saturday Club project worker, a vital service for women, particularly asylum seekers.

We are grateful to all our funders; Liverpool City Council CRU and Citizen's Advice Liverpool have funded asylum seekers and VNC sessions, whilst CLPCN has also funded asylum seekers sessions. LCVS CIF fund has helped to fund the Breakfast Club., and Liverpool CCG has funded diabetes sessions. Money raised during the Big Give was used to fund a number of WHISC services.

We have received large personal donations from Katherine Ryan and the Liverbirds Norway, for which we are extremely grateful. We would like to thank all individuals who have donated money to WHISC this year. Every donation helps make a difference to vulnerable women in Merseyside.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

We have also received some funding in advance for the financial year 2023-24 from Garfield Weston, Clatterbridge Cancer Alliance and the A Turner Fund and this will be used in the forthcoming financial year.

The Board and the staff at WHISC are very grateful to all of our donors and would like to take this opportunity to thank them for their generosity.

Principle Funding Sources:

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

- Big Lottery – Mental Health Hub
- Liverpool City Council – Domestic Abuse Services
- Liverpool City Council CRU – Outreach events and sessions
- NHS Cheshire & Merseyside – Women's Health Training Course with Open Awards
- Liverpool John Moores University – Saturday Club project worker
- The Women's Organisation – Directions training
- WEA ESF – Do It Training

Additional Funding Received from:

- Liverpool City Council CRU – Asylum Seekers and VNC Sessions
- LCVS CIF Fund – Breakfast Club
- Citizen's Advice Liverpool – Asylum Seekers and VNC sessions
- Liverpool CCG – Diabetes Sessions
- The BIG Give – WHISC Services
- CLPCN – Asylum Seekers Sessions

Larger Personal Donations Received From:

- The Liverbirds Norway – WHISC Services
- Katherine Ryan – WHISC Services

Funding Received for Next Financial Year Projects:

- Garfield Western – CORE costs
- Clatterbridge Cancer Alliance – Cancer awareness sessions
- A Turner Fund – WHISC Services

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.

From the unrestricted funds £128,506, the charitable company requires £19,603 for redundancy provision, £2,850 lease commitments, £50,000 to move premises and return the building back to original condition and £34,624 for 6 months continuance of WHISC services and £3,401 to continue drop-in facility and outreach service.

PLANS FOR FUTURE

We are currently focussing on reviewing the services we offer and expanding the support we provide on wider health issues. Focussing on building partnerships, we work closely with a range of other agencies from across Liverpool and beyond to make sure women receive the best possible support for their needs.

We now wish to focus on developing a strategy to secure our future and have ambitions to diversity our offer and reach more women than ever before. We require a Chair with vision, commitment, and a passion for tackling gender-based inequalities to help us shape this strategy, maximising the opportunities available to us.

WHISC has been working to recruit a number of new Trustees to the Board, as well as a new Chair. Bringing a more diverse range of lived, personal and professional experience to the Board will enhance the way we operate, particularly impacting on strategic development, enhanced decision-making and our ability to draw on expertise.

Alongside Trustee recruitment, WHISC continues to try to fill the Service Manager vacancy, which is currently being covered by a Service Lead on a temporary basis. The Board voted to invest in bringing in expertise to support with service reviews, staff development and complex casework to enable the Chief Executive Officer to focus on income generation and building partnerships.

Our experience of the challenging recruitment environment has led to a review of some salaries and it is the Board's intention to broaden this review to other roles within the organisation over the coming financial year. Positioning WHISC as a competitive recruiter in a busy jobs market will reduce the risk of holding vacancies for a prolonged period. More importantly, it will ensure that current staff salaries are continuously aligned to their level of skill, experience and responsibility.

WHISC's current Articles of Association is dated from 1986. The governance structures described are not reflective of how the Board operates and therefore, the Chair and Chief Executive Officer have been working with Bates Wells legal firm, to develop a new Articles of Association that is aligned to current Charity Commission and broader sector best practise. The new Articles are currently in draft form, but once adopted, will simplify and improve:

- Trustee recruitment
- Decision-making processes and structures
- Understanding of levels of accountability

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Over the next year, our aim is to develop and grow as a women's community health hub. 2024 will be the 40-year anniversary of the Women's Health Information and Support Centre (WHISC), providing services to some of the most vulnerable and marginalised in Liverpool and the surrounding areas. We will continue to support women to access appropriate and timely health and wellbeing services, to achieve improved health and wellbeing outcomes.

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.

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 2023

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	L Lamb	
Treasurer	C Dean	
Other Trustees	M Andrews D Armstrong (Resigned 22 nd February 2023) R Dalton S Harris (Resigned 8 th November 2022) A Hulme O Lipton (Resigned 4 th January 2023) A Thompson	
Company Secretary	D Armstrong (Resigned 22 nd February 2023) R Dalton (Appointed 27 th February 2023)	
Independent Examiner	Paula Sanchez ACCA 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,


.....
L Lamb
Trustee

9/7/23
.....
Date

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of The Women's Organisation for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

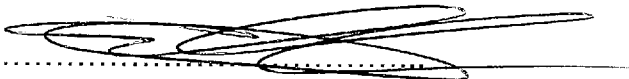
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources 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 2019(FRS102);
- 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 operation.

The trustees are responsible for keeping adequate 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. The trustees 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.

Signed on behalf of the Board of Trustees



R Dalton
Company Secretary

120 Bold Street,
Liverpool,
L1 4JA

Date: 4/8/23

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 2023, which are set out on pages 11 to 27.

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:

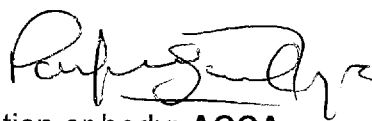
(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- 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 Charities

have 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: **Paula Sanchez**



Relevant professional qualification or body: **ACCA**

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

Dated: 22 August 2023

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
STATEMENT OF FINANCIAL ACTIVITIES (Including Income & Expenditure Account)
FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Totals 2023 £	Totals 2022 £
Income and endowments from:					
Donations and legacies	3a	22,395	-	22,395	17,084
Charitable activities	3b	8,065	153,460	161,525	215,244
Investments	3c	526	-	526	5
Other income	3d	1,253	-	1,253	6,808
Total income		32,239	153,460	185,699	239,141
Expenditure on:					
Charitable activities	4	69,247	142,083	211,330	235,678
Total expenditure		69,247	142,083	211,330	235,678
Net Income/(expenditure), net movement in the year		(37,008)	11,377	(25,631)	3,463
Total funds brought forward	13,14	165,514	40,145	205,659	202,196
Total funds carried forward	12-14	128,506	51,522	180,028	205,659

The notes on pages 13 to 27 form part of these accounts. All the above amounts relate to continuing activities of the charitable company.

This Statement includes all gains and losses recognisable in the year.

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
BALANCE SHEET AS AT 31ST MARCH 2023

COMPANY NO. 02035623

	Notes	31 st March 2023		31 st March 2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		821		1,372
Right of use assets	6		45,577		68,365
			-----		-----
			46,398		69,737
Current assets					
Stock	7	644		1,703	
Debtors	8	6,675		15,211	
Cash at bank and in hand		194,935		190,818	
		-----		-----	
		202,254		207,732	
Current liabilities					
Creditors: amounts falling due within one year	9	(46,524)		(27,401)	
		-----		-----	
Net current assets			155,730		180,331
			-----		-----
Total assets less current liabilities			202,128		250,068
			-----		-----
Creditors: amounts falling due after more than one year	11		(22,100)		(44,409)
			-----		-----
Net assets			180,028		205,659
			=====		=====
Funds:					
Unrestricted funds	11,12		128,506		165,514
Restricted funds	11,13		51,522		40,145
			-----		-----
			180,028		205,659
			=====		=====

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: 4/8/23


 M Andrews
 Director


 R Dalton
 Director

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 2019) effective 1st January 2019, 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. 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.

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 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
Right of use assets	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 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 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
a. Donations and legacies:				
Donations	22,395	-	22,395	17,084
	=====	=====	=====	=====

Donations and legacies in 2022 relate wholly to unrestricted funds.

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
b. Charitable activities:				
Arnold Clark	-	-	-	1,000
Awards for all	-	-	-	9,819
Big Lottery Fund Grant	-	27,534	27,534	55,069
CIF Mental Health Saturday club	-	-	-	4,000
Citizens Advice - Advice on Prescription	-	2,000	2,000	-
Contract Income	-	-	-	10,400
European Social Fund Workers Education Association	-	-	-	21,547
Garfield Western	-	30,000	30,000	-
LCRCA Equality scheme	-	-	-	3,632
LCC	-	13,600	13,600	-
LCC business support grant	-	-	-	12,000
LCC-Make It Happen	-	3,000	3,000	-
LCVS Community Impact Fund	-	2,500	2,500	2,000
LCVS Covid Fund	-	-	-	7,461
LCVS Community Innovation fund	-	-	-	6,889
LCVS- Emergency funding	-	-	-	2,000
Liverpool City Council	-	-	-	13,600
LCC- Opening Doors	-	39,980	39,980	-
Liverpool John Moores	-	9,000	9,000	9,000
Improving maternal mental health VCSE	-	-	-	4,000
MSP	-	-	-	4,472
NHS Cheshire & Merseyside	-	14,640	14,640	-
Oil income	1,338	-	1,338	1,378
P H Holt Foundation	-	-	-	22,323
Room hire	760	-	760	680
Therapy room income	5,967	-	5,967	3,863
The Big Give	-	2,703	2,703	2,500
Women's Organisation	-	6,725	6,725	17,611
Workers Educational Association-European Social Fund	-	1,778	1,778	-
	----- 8,065 =====	----- 153,460 =====	----- 161,525 =====	----- 215,244 =====

Charitable activities in 2022 related to £28,321 unrestricted funds and £186,923 restricted funds.

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
c. Investment income				
Bank interest	526	-	526	5
	=====	=====	=====	=====

Investment Income in 2022 relate wholly to unrestricted funds.

	£	£	£	£
d. Other income				
Other income	1,253	-	1,253	6,808
	=====	=====	=====	=====

Other Income in 2022 relate wholly to unrestricted funds.

4. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2023 £	Total 2022 £
To advance the education of women by providing advice and assistance regarding the health medical childcare and other services	119,372	91,958	211,330	235,678
	=====	=====	=====	=====

a. Analysed as follows:

	2023 £	2022 £
<i>Direct charitable expenditure:</i>		
Staff salary costs	92,855	49,585
Pension	1,499	2,599
Temporary Staff costs	9,920	2,275
Running costs	6,375	12,520
Volunteer expenses	934	611
Therapist fees	5,930	5,766
Oils and resources	1,859	1,575
	-----	-----
	119,372	74,931
	-----	-----

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

	2023	2022
	£	£
<i>Support & governance costs:</i>		
Staff salary costs	24,746	92,087
Pension	5,862	4,826
Statutory Sick Pay	512	-
Office costs	14,121	11,912
Publicity and advertising	500	500
Insurance	2,775	2,296
Equipment	1,273	-
Equipment hire	1,679	2,446
Health and safety	742	1,735
Sundry expenses	746	605
Consultancy & Professional Fees	4,133	7,050
Security costs	540	540
Training costs	2,838	3,522
Refreshments and subsistence	626	438
Subscriptions and licences	322	531
Vouchers	1,550	3,634
Right of use Interest	4,178	3,965
Accountancy	1,160	1,060
Depreciation	23,655	23,600
	-----	-----
	91,958	160,747
	-----	-----
Total expenditure on charitable activities	211,330	235,678
	=====	=====

£142,083 (2022: £190,061) of the above expenditure relates to restricted funding.

	2022	2022
	£	£
b. Analysis of staff costs		
Salaries	113,505	136,884
Social security	4,096	4,788
Pension	7,361	7,425
	-----	-----
	124,962	149,097
	=====	=====

c. Particulars of employees:

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

	2022	2022
Management and administration	1	3.8
Charitable activities	3.4	2.0
	----	----
Total	4.4	5.8
	==	==

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

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.

No employees received remuneration more than £60,000. No out-of-pocket expenses were reimbursed to trustees in the year (2022: £nil).

5. Tangible fixed assets

	Equipment	Fixtures & Fittings	Leasehold Improvements	Total
Cost	£	£	£	£
Balance at 1 st April 2022	11,169	2,336	2,295	15,800
Additions	316	-	-	316
Disposals	-	-	-	-
	-----	-----	-----	-----
Balance at 31st March 2023	11,485	2,336	2,295	16,116
	-----	-----	-----	-----
Accumulated Depreciation				
Balance at 1 st April 2022	10,577	2,129	1,722	14,428
Charge for the year	262	32	573	867
Eliminated on disposals	-	-	-	-
	-----	-----	-----	-----
Balance at 31st March 2023	10,839	2,161	2,295	15,295
	-----	-----	-----	-----
Net Book Value at 31st March 2023	646	175	-	821
	=====	=====	=====	=====
Net Book Value at 31 st March 2022	592	207	573	1,372
	=====	=====	=====	=====

6. Right of use assets

	Lease	Total
Cost:	£	£
Balance at 1st April 2022	136,731	136,731
Additions in the year	-	-
	-----	-----
Balance at 31st March 2023	136,731	136,731
	=====	=====
Depreciation:		
Balance at 1st April 2022	68,366	68,366
Charge for the year	22,788	22,788
	-----	-----
Balance at 31st March 2023	91,154	91,154
	=====	=====
Net Book Value at 31st March 2023	45,577	45,577
	=====	=====
Net Book Value at 31 st March 2022	68,365	68,365
	=====	=====

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

Charitable company signed a lease for 120 Bold Street, Liverpool for 20 years on 5th August 2004

7. Stock

Stock comprises of oils sold in therapy room.

	2023	2022
	£	£
Stock	644	1,703
	=====	=====

8. Debtors

	2023	2022
	£	£
Trade debtors	-	8,536
Prepayments and accrued income	6,675	6,675
	-----	-----
	6,675	15,211
	=====	=====

9. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	3,055	3,819
Other Creditors	22,309	22,522
Accruals	1,160	1,060
Deferred Income (See Below)	20,000	-
	-----	-----
	46,524	27,401
	=====	=====

10. Deferred Income

	2023	2022
	£	£
Balance at 1 st April 2022	-	-
Amount deferred	20,000	-
Amount released to incoming resources	-	-
Balance at 31st March 2023	-----	-----
	20,000	-
	=====	=====

Deferred income represents income for activities in future accounting years.

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

11. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Other Creditors	22,100	44,409
	=====	=====

Other creditors comprise lease commitments on 120 Bold Street, Liverpool started 6th August 2004 for 20 years adjusted as per IFRS 16 with discount rate of 0.95% (2022: 0.95%)

12. Analysis of Net Assets between Funds

2023	Right of Use Assets	Tangible Fixed Assets	Net Current Assets	Creditors More than One year	Total
	£	£	£	£	£
Unrestricted Funds					
General Fund	45,577	175	(5,624)	(22,100)	18,028
Designated Funds					
Redundancy provision	-	-	19,603	-	19,603
Running costs provision	-	-	34,624	-	34,624
Lease commitments	-	-	2,850	-	2,850
Relocation fund	-	-	50,000	-	50,000
Continuation of Projects (drop in, outreach)	-	-	3,401	-	3,401
	-----	-----	-----	-----	-----
	45,577	175	104,854	(22,100)	128,506
	-----	-----	-----	-----	-----
Restricted Funds					
Garfield Western	-	-	30,000	-	30,000
LCC	-	-	20	-	20
LCVS Community Impact Fund	-	-	2,376	-	2,376
LCVS Community Innovation fund	-	276	-	-	276
Liverpool John Moores Foundation	-	-	6,786	-	6,786
NHS Cheshire & Merseyside	-	-	9,419	-	9,419
The Big Give	-	-	2,275	-	2,275
Women's Organisation	-	370	-	-	370
	-----	-----	-----	-----	-----
	-	646	50,876	-	51,522
	-----	-----	-----	-----	-----
Totals	45,577	821	155,730	(22,100)	180,028
	=====	=====	=====	=====	=====

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

2022	Right of Use Assets	Tangible Fixed Assets	Net Current Assets	Creditors More than One year	Total
	£	£	£	£	£
Unrestricted Funds					
General Fund	68,366	206	10,878	(44,409)	35,041
Designated Funds					
Redundancy provision	-	-	18,179	-	18,179
Running costs provision	-	-	22,809	-	22,809
Lease commitments	-	-	3,660	-	3,660
Relocation fund	-	-	22,000	-	22,000
Continuation of Projects (drop in, outreach)	-	-	63,825	-	63,825
	-----	-----	-----	-----	-----
	68,366	206	141,351	(44,409)	165,514
	-----	-----	-----	-----	-----
Restricted Funds					
Arnold Clark	-	-	328	-	328
Awards for all	-	-	992	-	992
Big Lottery Fund Grant	-	-	5,699	-	5699
CIF Ann & Ray Messer Foundation	-	-	2,000	-	2,000
CIF Mental Health Saturday club	-	-	1,378	-	1,378
Edward Gostling Foundation	-	574	-	-	574
LCRCA Equality scheme	-	-	1,736	-	1,736
LCVS Covid Fund	-	-	7,461	-	7,461
LCVS Community Innovation fund	-	-	6,845	-	6,845
Liverpool John Moores Foundation	-	-	7,606	-	7,606
Improving maternal mental health VCSE	-	-	1,153	-	1,153
MSP	-	-	240	-	240
P H Holt Foundation	-	-	1,161	-	1,161
The Big Give	-	-	2,380	-	2,380
Women's Organisation	-	592	-	-	592
	-----	-----	-----	-----	-----
	-	1,166	38,978	-	40,145
	-----	-----	-----	-----	-----
Totals	68,366	1,372	180,330	(44,409)	205,659
	=====	=====	=====	=====	=====

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

13. Unrestricted Funds

2023	Funds at Beginning of Year	Movements in the Year		Transfer between Funds	Funds at End of Year
		Income	Expenditure		
	£	£	£	£	£
General Fund	35,041	32,239	(69,247)	19,995	18,028
Designated Funds :					
Redundancy provision	18,179	-	(-)	1,424	19,603
Running costs provision	22,809	-	(-)	11,815	34,624
Lease commitments	3,660	-	(-)	(810)	2,850
Relocation fund	22,000	-	(-)	28,000	50,000
Continuation of projects (drop in, outreach)	63,825	-	(-)	(60,424)	3,401
	130,473	-	(-)	(19,995)	110,478
	165,514	32,239	(69,247)	-	128,506
	=====	=====	=====	=====	=====
2022	Funds at Beginning of Year (Restated)	Movements in the Year		Transfer between Funds	Funds at End of Year
	£	£	£	£	£
General Fund	46,208	52,218	(45,617)	(17,768)	35,041
Designated Funds :					
Redundancy provision	16,246	-	(-)	1,933	18,179
Running costs provision	7,781	-	(-)	15,028	22,809
Lease commitments	1,433	-	(-)	2,227	3,660
Relocation fund	22,000	-	(-)	-	22,000
Continuation of projects (drop in, outreach)	65,245	-	(-)	(1,420)	63,825
	112,705	-	(-)	17,768	130,473
	158,913	52,218	(45,617)	-	165,514
	=====	=====	=====	=====	=====

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

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

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.

14. Restricted Funds

2023	Funds at Beginning of Year	Movements in the Year		Funds at End of Year
		Income	Expenditure	
	£	£	£	£
Arnold Clark	328	-	(328)	-
Awards for all	992	-	(992)	-
Big Lottery Fund Grant	5,699	27,534	(33,233)	-
CIF Ann & Ray Messer Foundation	2,000	-	(2,000)	-
CIF Mental Health Saturday Club	1,378	-	(1,378)	-
Citizens Advice - Advice on Prescription	-	2,000	(2,000)	-
Edward Gostling Foundation	574	-	(574)	-
Garfield Western	-	30,000	-	30,000
Liverpool City Council	-	13,600	(13,580)	20
LCC- Make It Happen	-	3,000	(3,000)	-
LCC- Opening Doors Domestic Abuse	-	39,980	(39,980)	-
LCRCA Equality scheme	1,736	-	(1,736)	-
LCVS Covid Fund	7,461	-	(7,461)	-
LCVS Community Innovation fund	6,845	-	(6,569)	276
LCVS Community Impact Fund	-	2,500	(124)	2,376
Liverpool John Moores Foundation	7,606	9,000	(9,820)	6,786
Improving maternal mental health VCSE	1,153	-	(1,153)	-
MSP	240	-	(240)	-
NHS Cheshire & Merseyside	-	14,640	(5,221)	9,419
P H Holt Foundation	1,161	-	(1,161)	-
The Big Give	2,380	2,703	(2,808)	2,275
Women's Organisation	592	6,725	(6,947)	370
Workers Educational Association- ESF	-	1,778	(1,778)	-
	40,145	153,460	(142,083)	51,522
	=====	=====	=====	=====

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

2022	<u>Movements in the Year</u>			
	Funds at Beginning of Year Restated	Income	Expenditure	Funds at End of Year
	£	£	£	£
23 Foundation	1,708	-	(1,708)	-
Arnold Clark	-	1,000	(672)	328
Awards for all	-	9,819	(8,827)	992
Big Lottery Fund Grant	31,316	55,069	(80,686)	5,699
CIF Ann & Ray Messer Foundation	2,000	2,000	(2,000)	2,000
CIF Mental Health Saturday Club	-	4,000	(2,622)	1,378
Edward Gostling Foundation	1,148	-	(574)	574
European Social Fund Workers Education Association	103	21,547	(21,650)	-
Hemby Trust	818	-	(818)	-
LCRCA Equality scheme	-	3,632	(1,896)	1,736
LCVS Covid Fund	-	7,461	-	7,461
LCVS Community Innovation fund	-	6,889	(44)	6,845
LCVS- Emergency Funding	-	2,000	(2,000)	-
Liverpool City Council	-	13,600	(13,600)	-
Liverpool John Moores Foundation	-	9,000	(1,394)	7,606
Improving maternal mental health MSP	-	4,000	(2,847)	1,153
	-	4,472	(4,232)	240
P H Holt Foundation	5,810	22,323	(26,972)	1,161
The Big Give	-	2,500	(120)	2,380
Women's Organisation	380	17,611	(17,399)	592
	----- 43,283 =====	----- 186,923 =====	----- (190,061) =====	----- 40,145 =====

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.

Arnold Clark – Contribution towards mental health support.

Awards for all – Contribution towards mental health support.

Big Lottery Fund Grant – Contribution towards computers and server and mental health support.

CIF Ann & Ray Messer Foundation – Contribution towards food vouchers for women in crisis.

CIF Mental Health Saturday club – Contribution towards mental health support

Citizens Advice - Advice on Prescription -

Edward Gostling Foundation – Contribution towards acquisition of stair lift.

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

Garfield Weston Foundation – Contribution towards core costs.

Hemby Trust – Contribution towards Saturday club.

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

LCC- Make It Happen-Project worker to deliver community outreach services and Saturday Club sessions.

LCC- Opening doors Domestic Abuse- Offer victims of domestic abuse appropriate and relevant support including practical and emotional, to improve their positive mental health, reduce self-harm suicide, increase safety and wellbeing.

LCRCA Equality scheme – Contributions to carry out consultations into equality & diversity within the Liverpool area.

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

LCVS Covid Fund – Contribute towards the core activities of the charity.

LCVS Community Innovation – Contribution to help women with fitness and social isolation

LCVS Emergency Funding – Contribution to fund activities for Saturday Club asylum seekers

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 John Moores Foundation – Contribution for project worker for Saturday Club.

Improving maternal mental health VCSE – Contribution towards mental health support.

MSP – Contribution towards help for women with fitness and social isolation.

NHS Cheshire & Merseyside- Deliver Women's Health Training Course, a certificated course with Open Awards for 18 months

P H Holt Foundation – Contribution towards metal health worker post.

The Big Give – Provide mental health and wellbeing support to women and digital capacity building across Merseyside.

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

Workers Educational Association- European Social Fund- Sessions for women looking to get back into employment, post covid.

15.Commitments Under Leases

Financial commitments under non-cancellable operating leases relating to a photocopier lease, this will result in the following payments falling due at 31st March 2023.

	2023	2022
	£	£
Photocopier		
Operating leases which expire:		
Due within one year	2,850	3,660
	-----	-----
	2,850	3,660
	=====	=====

16.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	2023	2022
	£	£
D Armstrong	2,290	1,015

There were no material related party transactions during the year which require disclosure (2022: none).

17.Contingent Liabilities

The charitable company did not have any contingent liabilities as at 31st March 2023 or 31st March 2022.

18.Guarantees

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

	2023	2022
Number of members	9	12
Total guarantees	£9	£12