

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

**TRUSTEES' REPORT & UNAUDITED
FINANCIAL STATEMENTS
FOR YEAR ENDED
31ST MARCH 2024**

Company Registration No. 02035623

Charity Registration No. 519687

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

The directors, who are trustees of the charity are pleased to present their annual report for the year ended 31st March 2024.

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 Services Centre (WHISC) is a voluntary organization that originated in 1984 through the initiative of women from Vauxhall, Liverpool. Their aim was to empower women with knowledge and information to take charge of their health and well-being. Over the past four decades, WHISC has been instrumental in supporting thousands of women and their families, helping them overcome challenges and enhance their lives.

Primarily led by volunteers, WHISC operates with the assistance of a small core team of paid staff. Together, they offer a wide array of women's health services, including complementary therapies, self-help resources, and educational classes on physical and mental well-being. Our mission is to empower women to lead healthier and more fulfilling lives.

Beyond our Liverpool city centre hub, we extend our services through outreach activities to various women's community groups across Liverpool, particularly those that are of minority and underrepresented, recognising the intersectional experiences of the women we support across Liverpool.

WHISC Vision, Mission and Values

At the heart of what we do is our belief that all Women and girls, regardless of their ethnicity, religion, age should be respected and thrive in an environment where information and support is accessible.

Our Vision Statement: Helping women to thrive.

Our Mission Statement: 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 the cornerstone of our organization. We understand that reaching out for help can be challenging, which is why empowering women to thrive lies at the core of all our endeavours.

WHISC plays an integral role in the health and care system throughout Liverpool and the wider Merseyside regions, providing accessible support and information to women facing diverse needs. From women's health and well-being to mental health, trauma, isolation, and poverty, WHISC addresses a broad spectrum of concerns. Women can access WHISC's support and information through various channels, including:

**WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024**

Services available at the WHISC centre	
<ul style="list-style-type: none"> ▪ Mental & Physical Health information ▪ Women's advocacy ▪ Warm and safe hub space ▪ Peer to peer support ▪ Volunteering ▪ Community outreach ▪ Anti-Poverty support services ▪ Health education and training ▪ Women's Health Training Course Accreditation ▪ Telephone access 	<ul style="list-style-type: none"> ▪ Skills and activity sessions ▪ Group wellbeing sessions ▪ 1-2-1 listening service ▪ Saturday Inclusion club ▪ Complementary therapies ▪ Specific support for minority and vulnerable women (refugee, asylum seeking and migrant women and their children) ▪ Information on cancer and health screening in partnership with NHS

WHISC Data Assets

Over the past four decades, WHISC has amassed extensive knowledge, information, and data, significantly enhancing the support services and programs available to address the complex challenges faced by women in Liverpool. Our profound understanding of the often-struggling health and care system, combined with our reliable network of partner organizations, positions WHISC as a crucial support system for many vulnerable women.

In the past year alone, our dedicated staff and volunteers have provided over 5,000 hours of support and services to women, many of whom are vulnerable and in urgent need of assistance and intervention.

A key asset of WHISC is our City Centre hub, which offers a psychological and emotional safe space exclusively for women. Here, women can access a range of support services through both drop-ins and appointments, ensuring they receive the help they need in a secure and supportive environment.

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.

The Women's Health Information & Support Centre (WHISC) in Liverpool offers several public benefits focused on improving the health and well-being of women. Here are the key benefits:

1. Health Education and Information:

WHISC provides comprehensive health education and information services, helping women to make informed decisions about their health. This includes providing up-to-date information on various health issues, treatments, and preventative measures.

2. Support Services:

The centre offers emotional and practical financial support to women dealing with health issues, personal challenges, or crises. This support can include support groups and one-on-one sessions, helping women navigate difficult times and improve their mental health.

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

3. Empowerment and Advocacy:

WHISC empowers women by advocating for their health rights and promoting gender equality. The centre raises awareness about women's health issues, campaigns for better health policies, and works to eliminate disparities in health care access.

4. Community Outreach and Engagement:

The centre engages with the community to provide outreach programs that reach women who might not otherwise have access to health services. This can include workshops, seminars, and health fairs aimed at educating and supporting women in various communities.

5. Holistic Health Approach:

WHISC adopts a holistic approach to women's health, addressing not just physical health, but also mental, emotional, and social well-being. This comprehensive approach ensures that all aspects of a woman's health are considered and supported.

6. Support for Marginalized Groups:

The centre often focuses on providing services to Women who experience Health Inequalities and vulnerable groups, including minority communities, refugees, and low-income women. By offering tailored support to these groups, WHISC helps to reduce health inequalities and ensure that all women have access to necessary health resources.

Changes in Service Demand

Our services are in higher demand than ever, especially among vulnerable women facing barriers to mainstream services, which are also under resourced. The increased complexity of needs has impacted safeguarding and casework capacity. We've improved representation on local health boards to advocate for women with complex needs and adapt our service model to maintain effectiveness and safety.

ACHIEVEMENTS AND PERFORMANCE

- Intervention Services: 713 active clients, averaging 142 women per month.
- Diverse Clientele: Representing 53 nationalities and 24 ethnic groups.
- Outreach Efforts: Attended 37 health fairs and 26 health events, engaging 2,345 women.
- Anti-Poverty Support: Requests increased by 220% due to the cost-of-living crisis.
- Service Delivery: 4,130 interventions, 142 new referrals, 28% increase in health session attendance.
- Group Activities: 416 sessions with 2,023 attendances, fostering support networks.
- One-to-One Support: 464 sessions, improving mental health through early intervention.

Challenges and opportunities for 2024-25

Over the past five years, annual secured funds have remained relatively steady at around £215,000. However, in 2024, our funding dropped by 16% and costs increased by 4%, putting significant pressure on WHISC's reserves. The funding landscape remains challenging, with a significant rise in applications for each opportunity. To address this, we have adjusted our cost base and are exploring sustainable funding options through our three-year strategy to support our operational goals.

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

As part of this strategy, we are exploring how AI and digital platforms can enhance, improve, and expand our service delivery by freeing up more front-line time from administrative duties to manage the increased demand.

Additionally, we are investigating ways to make our services more accessible to a broader demographic, including individuals with mobility challenges and professional working women who may be able to contribute financially to access our services digitally.

WHISC has access to three inner-city allotments, which we are planning to utilize for community education and food cultivation. By leveraging these spaces, we aim to grow produce that will not only benefit the community by providing nourishment for their families but also contribute to the preservation and enhancement of Liverpool's inner city green space.

In 2023-2024, we established several new partnerships with VCSE (Voluntary, Community, and Social Enterprise) organizations and mainstream services. These partnerships will continue to develop over the next financial year.

Key initiatives and achievements include

- Cheshire and Merseyside Cancer Alliance Commission: We delivered a programme of 10 cancer events in communities with the highest deprivation levels. This effort has helped forge new partnerships with local Children's Centres.
- Outreach Services: We successfully secured funding from Cheshire and Merseyside NHS to deliver outreach services in children's centres for pregnant women and those with children aged 0-5 years over the next three years.
- Women's Health Training Course: Previously funded by NHS Cheshire and Merseyside, this course achieved accreditation for women in safe accommodation. This year, local authority funding allows us to deliver health and wellbeing services, including the training course, across four safe accommodation sites in Liverpool.

Location and capacity challenges

The existing layout and size of our community centre hub have brought about numerous challenges. Preserving a city centre location remains vital for ensuring our services are accessible. We've joined forces with Locality, a national network backing local community venues, to pursue funding for new premises from the Department for Levelling Up, Housing, and Communities. This move is crucial in our drive to enhance capacity and broaden our services. However, securing a sustainable income stream to address escalating property costs is imperative before we can consider relocating our hub centre. By tackling these hurdles and capitalizing on fresh opportunities, our aim is to sustain and expand our support for women in Liverpool.

We extend our heartfelt gratitude to all our funders, whose generous support enables WHISC to persist in providing crucial information and support to women across Liverpool year after year. Their contributions are invaluable and make a profound impact on the lives of those we serve. A sincere thank you.

FINANCIAL REVIEW

Income in the year was £209,293 (2023: £185,699) of which £135,428 (2023: £153,460) was restricted funds.

Expenditure in the year was £278,844 (2023: £211,330) leaving a deficit for the year of £69,551 (2023: deficit £25,631).

At 31st March 2024 the charitable company's reserves stood at £110,477 (2023: £180,028) of which £57,992 (2023: £51,522) represented restricted funds

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

Risk Policy

Although WHISC has implemented procedures and policies to oversee all operational risks, the board of trustees is relatively new. Only two out of nine members have longstanding service, with the remaining seven joining during September and October 2023. Presently, the trustees are evaluating the policies and operational processes to ensure consistent and compliant adherence to standards required across all aspects of the charity's operations.

As part of this assessment, updates were made to the articles of association in the fourth quarter and duly filed.

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.

The unrestricted funds £52,485, the charitable company requires £23,554 for redundancy provision, £1,350 lease commitments, £50,000 to move premises and return the building back to original condition and £74,943 for 6 months continuance of WHISC services and £1,901 to continue drop-in facility and outreach service (Total 151,748).

The trustees' plan to increase the unrestricted reserves to the level required is to adjusted our cost base and are exploring sustainable funding options through our three-year strategy to support our operational goals.

PLANS FOR FUTURE

Amidst a challenging landscape marked by a cost-of-living crisis, economic instability, funding constraints, and political uncertainty surrounding impending elections, WHISC must strategically streamline operations and focus on core activities. This ensures the sustainability of our organization, enabling us to continue providing vital support, services, and information to the women of Liverpool.

Central to our approach is the unwavering commitment to our vision and mission. We will prioritize:

- **Investing in Our People and Culture:** Fostering a positive and transparent environment that values feedback, trust, and collaboration among both staff and volunteers to cultivate a stronger WHISC. Sharing the refreshed three-year strategic plans with the team to envision the future path of WHISC together.
- **Upskilling Staff and Volunteers:** Integrating training initiatives into our sustainability plans to enhance the capabilities and effectiveness of our workforce.
- **Diversified Fundraising:** Implementing a blended fundraising approach encompassing community, corporate, and social enterprise strategies to ensure financial stability and resilience.
- **Volunteer Recruitment and Engagement:** Scaling up volunteer recruitment efforts to align with our long-term strategic goals, enhancing our capacity for service delivery.
- **Exploring Digital Solutions:** Leveraging digital platforms and online access to broaden the reach of our services, potentially including subscription models to enhance accessibility.
- **Enhancing Governance and Operational Clarity:** Establishing clear alignment and communication between the board and operational teams regarding governance and day-to-day operations to drive organizational effectiveness.

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

By focusing on these key areas, WHISC aims to adapt and thrive amidst challenges while remaining steadfast in our commitment to serving the needs of women in Liverpool.

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.

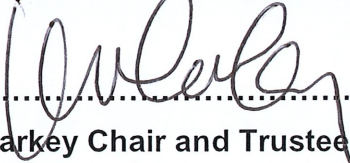
REFERENCE AND ADMINISTRATIVE DETAILS

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	KJ Markey L Lamb	(Appointed 25 th October 2023) (Resigned 19 th October 2023)
Treasurer	C Dean	(Resigned 31 st October 2023)

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

Other Trustees	M Andrews	
	B Biddle	(Appointed 25 th October 2023)
	S Birkett (Vice Chair)	(Appointed 1 st September 2023)
	E Cullinan	(Appointed 25 th October 2023)
	R Dalton	(Resigned 25 th October 2023)
	H Fowler	(Appointed 25 th October 2023)
	S Gregory	(Appointed 25 th October 2023)
		(Resigned 29 th April 2024)
	A Hulme	(Resigned 20 th December 2023)
	J Jones	(Appointed 1 st September 2023)
		(Resigned 2 nd May 2024)
	KJ Markey	(Appointed 25 th October 2023)
	J Spragg	(Appointed 25 th October 2023)
	A Thompson	
Company Secretary	R Dalton	(Resigned 25 th October 2023)
	J Spragg	(Appointed 25 th October 2023)
Independent Examiner	Ying Huang 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,


.....
KJ Markey Chair and Trustee

Date ...28/3/24.....

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


.....

S Birkett - Vice Chair

120 Bold Street,
Liverpool,
L1 4JA

Date:.....14/06/24.....

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 2024, which are set out on pages 10 to 26.

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: **Mrs Ying Huang**



Relevant professional qualification or body: **ACCA**

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

Dated: *24th September 2024.*

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
STATEMENT OF FINANCIAL ACTIVITIES (Including Income & Expenditure Account)
FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Totals 2024 £	Totals 2023 £
Income and endowments from:					
Donations and legacies	3a	24,661	-	24,661	22,395
Charitable activities	3b	46,185	135,428	181,613	161,525
Investments	3c	2,262	-	2,262	526
Other income	3d	757	-	757	1,253
Total income		73,865	135,428	209,293	185,699
Expenditure on:					
Charitable activities	4	149,886	128,958	278,844	211,330
Total expenditure		149,886	128,958	278,844	211,330
Net (expenditure)/income, net movement in the year		(76,021)	6,470	(69,551)	(25,631)
Total funds brought forward	13,14	128,506	51,522	180,028	205,659
Total funds carried forward	12-14	52,485	57,992	110,477	180,028

The notes on pages 12 to 26 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 2024

COMPANY NO. 02035623

	Notes	31 st March 2024		31 st March 2023	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		1,432		821
Right of use assets	6		22,789		45,577
			-----		-----
			24,221		46,398
Current assets					
Stock	7	1,135		644	
Debtors	8	6,596		6,675	
Cash at bank and in hand		106,242		194,935	
		-----		-----	
		113,973		202,254	
Current liabilities					
Creditors: amounts falling due within one year	9	(27,717)		(46,524)	
		-----		-----	
Net current assets			86,256		155,730
			-----		-----
Total assets less current liabilities			110,477		202,128
Creditors: amounts falling due after more than one year	11		(-)		(22,100)
			-----		-----
Net assets			110,477		180,028
			=====		=====
Funds:					
Unrestricted funds	11,12		52,485		128,506
Restricted funds	11,13		57,992		51,522
			-----		-----
			110,477		180,028
			=====		=====

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

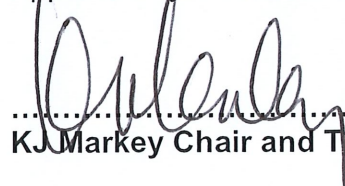
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

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: 26/3/24



 KJ Markey Chair and Trustee



 S Birkett - Vice Chair

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

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 reserves 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.

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

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.

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

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
	2024	2024	2024	2023
	£	£	£	£
a. Donations and legacies:				
Donations	20,926	-	20,926	22,395
Gift aid	3,735	-	3,735	-
	-----	-----	-----	-----
	24,661	-	24,661	22,395
	=====	=====	=====	=====

Donations and legacies in 2023 relate wholly to unrestricted funds.

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
b. Charitable activities:				
Big Give	-	5,000	5,000	2,703
Big Lottery Fund Grant	-	-	-	27,534
Central Liverpool Primary Care Network	-	995	995	-
Cheshire & Merseyside Cancer alliance	-	20,000	20,000	-
Citizens Advice - Advice on Prescription	-	2,000	2,000	2,000
Contract Income	36,839	-	36,839	-
Garfield Western Foundation	-	-	-	30,000
John Moores Foundation	-	9,000	9,000	9,000
LCVS Community Impact Fund	-	4,441	4,441	2,500
LCVS VSFSE Health and Wellbeing Fund	-	14,640	14,640	-
Liverpool City Council Community Resources Grant	-	13,600	13,600	13,600
Liverpool City Council-Make It Happen	-	-	-	3,000
Liverpool City Council – Neighbourhood Directorate	-	47,770	47,770	-
Liverpool City Council- Opening Doors	-	-	-	39,980
National Lottery Awards for All	-	9,782	9,782	-
NHS Cheshire & Merseyside	-	-	-	14,640
Oil income	1,346	-	1,346	1,338
Room hire	435	-	435	760
Skelton Charity	-	1,200	1,200	-
Sport England	-	7,000	7,000	-
Therapy room income	7,005	-	7,005	5,967
Training income	560	-	560	-
Women's Organisation	-	-	-	6,725
Workers Educational Association-European Social Fund	-	-	-	1,778
	----- 46,185 =====	----- 135,428 =====	----- 181,613 =====	----- 161,525 =====

Charitable activities in 2023 related to £8,065 unrestricted funds and £153,460 restricted funds.

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
c. Investment income				
Bank interest	2,262	-	2,262	526
	=====	=====	=====	=====

Investment Income in 2023 relate wholly to unrestricted funds.

	£	£	£	£
d. Other income				
Other income	757	-	757	1,253
	=====	=====	=====	=====

Other Income in 2023 relate wholly to unrestricted funds.

4. Expenditure on charitable activities

	Direct Charitable Expenditure	Support & Governance Costs	Total 2024	Total 2023
	£	£	£	£
To advance the education of women by providing advice and assistance regarding the health medical childcare and other services	159,234	119,610	278,844	211,330
	=====	=====	=====	=====

a. Analysed as follows:

	2024	2023
	£	£
<i>Direct charitable expenditure:</i>		
Staff salary costs	102,035	92,855
Pension	6,748	1,499
Temporary Staff costs	33,470	9,920
Running costs	8,429	6,375
Volunteer expenses	453	934
Therapist fees	6,950	5,930
Oils and resources	1,149	1,859
	-----	-----
	159,234	119,372
	-----	-----

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

	2024	2023
	£	£
<i>Support & governance costs:</i>		
Staff salary costs	56,568	24,746
Pension	3,809	5,862
Statutory Sick Pay	-	512
Office costs	13,071	14,121
Marketing	25	500
Insurance	1,993	2,775
Travel expenses	991	-
Equipment	-	1,273
Equipment hire	1,697	1,679
Venue hire	122	-
Legal costs	5,861	-
Health and safety	823	742
Sundry expenses	223	746
Consultancy & Professional Fees	-	4,133
Security costs	405	540
Training costs	2,148	2,838
Refreshments and subsistence	692	626
Subscriptions and licences	506	322
Vouchers	1,559	1,550
Right of use Interest	4,390	4,178
Accountancy	1,365	1,160
Depreciation	23,362	23,655
	-----	-----
	119,610	91,958
	-----	-----
Total expenditure on charitable activities	278,844	211,330
	=====	=====

£128,958 (2023: £142,083) of the above expenditure relates to restricted funding.

	2024	2023
	£	£
b. Analysis of staff costs		
Salaries	150,841	113,505
Social security	7,762	4,096
Pension	10,557	7,361
	-----	-----
	169,160	124,962
	=====	=====

c. Particulars of employees:

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

	2024	2023
Management and administration	1	1
Charitable activities	4	3.4
	-----	-----
Total	5.0	4.4
	=====	=====

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

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 (2023: £nil).

5. Tangible fixed assets

	Equipment	Fixtures & Fittings	Leasehold Improvements	Total
Cost	£	£	£	£
Balance at 1 st April 2023	11,485	2,336	2,295	16,116
Additions	1,184	-	-	1,184
Disposals	(6,240)	-	-	(6,240)
	-----	-----	-----	-----
Balance at 31st March 2024	6,429	2,336	2,295	11,060
	-----	-----	-----	-----
Accumulated Depreciation				
Balance at 1 st April 2023	10,839	2,161	2,295	15,295
Charge for the year	547	26	-	573
Eliminated on disposals	(6,240)	-	-	(6,240)
	-----	-----	-----	-----
Balance at 31st March 2024	5,146	2,187	2,295	9,628
	-----	-----	-----	-----
Net Book Value at 31st March 2024	1,283	149	-	1,432
	=====	=====	=====	=====
Net Book Value at 31 st March 2023	646	175	-	821
	=====	=====	=====	=====

6. Right of use assets

	Lease	Total
Cost:	£	£
Balance at 1 st April 2023	136,731	136,731
Additions in the year	-	-
	-----	-----
Balance at 31st March 2024	136,731	136,731
	=====	=====
Depreciation:		
Balance at 1 st April 2023	91,154	91,154
Charge for the year	22,788	22,788
	-----	-----
Balance at 31st March 2024	113,942	113,942
	=====	=====
Net Book Value at 31st March 2024	22,789	22,789
	=====	=====
Net Book Value at 31 st March 2023	45,557	45,557
	=====	=====

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

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.

	2024	2023
	£	£
Stock	1,135	644
	=====	=====

8. Debtors

	2024	2023
	£	£
Prepayments and accrued income	6,346	6,675
Other debtors	250	-
	-----	-----
	6,596	6,675
	=====	=====

9. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	392	3,055
Other Creditors	22,100	22,309
Accruals	1,535	1,160
Tax and social security	2,677	-
Pension	1,013	-
Deferred Income (See note 10)	-	20,000
	-----	-----
	27,717	46,524
	=====	=====

10. Deferred Income

	2024	2023
	£	£
Balance at 1 st April 2023	20,000	-
Amount deferred	-	20,000
Amount released to incoming resources	(20,000)	(-)
	-----	-----
Balance at 31st March 2024	-	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 2024

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

	2024	2023
	£	£
Other Creditors	-	22,100
	=====	=====

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

2024	Right of Use Assets £	Tangible Fixed Assets £	Net Current Assets £	Creditors More than One year £	Total £
Unrestricted Funds					
General Fund	22,789	150	(122,202)	-	(99,263)
Designated Funds					
Redundancy provision	-	-	23,554	-	23,554
Running costs provision	-	-	74,943	-	74,943
Lease commitments	-	-	1,350	-	1,350
Relocation fund	-	-	50,000	-	50,000
Continuation of Projects (drop in, outreach)	-	-	1,901	-	1,901
	-----	-----	-----	-----	-----
	22,789	150	29,546	-	52,485
	-----	-----	-----	-----	-----
Restricted Funds					
John Moores Foundation	-	-	3,665	-	3,665
LCVS Community Innovation fund	-	197	-	-	197
LCVS VSFSE Health and Wellbeing Fund	-	-	4,210	-	4,210
Liverpool City Council – Neighbourhood Directorate	-	-	44,696	-	44,696
Skelton Charity	-	937	-	-	937
Sport England	-	-	4,139	-	4,139
Women's Organisation	-	148	-	-	148
	-----	-----	-----	-----	-----
	-	1,282	56,710	-	57,992
	-----	-----	-----	-----	-----
Totals	22,789	1,432	86,256	-	110,477
	=====	=====	=====	=====	=====

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

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					
Big Give	-	-	2,275	-	2,275
Garfield Western Foundation	-	-	30,000	-	30,000
John Moores Foundation	-	-	6,786	-	6,786
Liverpool City Council	-	-	20	-	20
LCVS Community Impact Fund	-	-	2,376	-	2,376
LCVS Community Innovation fund	-	276	-	-	276
NHS Cheshire & Merseyside	-	-	9,419	-	9,419
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 2024

13. Unrestricted Funds

2024	Reserves at Beginning of Year £	Movements in the Year		Transfer between Funds £	Reserves at End of Year £
		Income £	Expenditure £		
General Fund	18,028	73,865	(149,886)	(41,270)	(99,263)
Designated Funds:					
Redundancy provision	19,603	-	(-)	3,951	23,554
Running costs provision	34,624	-	(-)	40,319	74,943
Lease commitments	2,850	-	(-)	(1,500)	1,350
Relocation fund	50,000	-	(-)	-	50,000
Continuation of projects (drop in, outreach)	3,401	-	(-)	(1,500)	1,901
	110,478	-	(-)	41,270	151,748
	128,506	73,865	(149,886)	-	52,485
2023	Reserves at Beginning of Year £	Income £	Expenditure £	Transfer between Funds £	Reserves at End of Year £
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

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.

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

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

2024	Reserves at Beginning of Year	Movements in the Year		Reserves s at End of Year
		Income	Expenditure	
	£	£	£	£
Big Give	2,275	5,000	(7,275)	-
Central Liverpool Primary Care Network	-	995	(995)	-
Cheshire & Merseyside Cancer Alliance	-	20,000	(20,000)	-
Citizens Advice - Advice on Prescription	-	2,000	(2,000)	-
Garfield Western Foundation	30,000	-	(30,000)	-
John Moores Foundation	6,786	9,000	(12,121)	3,665
LCVS Community Impact Fund	2,376	4,441	(6,817)	-
LCVS Community Innovation fund	276	-	(79)	197
LCVS VSFSE Health and Wellbeing Fund	-	14,640	(10,430)	4,210
Liverpool City Council Community Resources Grant	20	13,600	(13,620)	-
Liverpool City Council – Neighbourhood Directorate	-	47,770	(3,074)	44,696
National Lottery Awards for All	-	9,782	(9,782)	-
NHS Cheshire & Merseyside	9,419	-	(9,419)	-
Skelton Charity	-	1,200	(263)	937
Sport England	-	7,000	(2,861)	4,139
Women's Organisation	370	-	(222)	148
	51,522	135,428	(128,958)	57,992
	=====	=====	=====	=====

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

2023	Reserves at Beginning of Year	Movements in the Year		Reserves s at End of Year
		Income	Expenditure	
	£	£	£	£
Arnold Clark	328	-	(328)	-
Big Give	2,380	2,703	(2,808)	2,275
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 Foundation	-	30,000	-	30,000
Improving Maternal Mental Health VCSE	1,153	-	(1,153)	-
John Moores Foundation	7,606	9,000	(9,820)	6,786
LCRCA Equality scheme	1,736	-	(1,736)	-
LCVS Covid Fund	7,461	-	(7,461)	-
LCVS Community Impact Fund	-	2,500	(124)	2,376
LCVS Community Innovation fund	6,845	-	(6,569)	276
Liverpool City Council Community Resources Grant	-	13,600	(13,580)	20
Liverpool City Council- Make It Happen	-	3,000	(3,000)	-
Liverpool City Council- Opening Doors Domestic Abuse MSP	240	-	(240)	-
National Lottery Awards for All	992	-	(992)	-
NHS Cheshire & Merseyside	-	14,640	(5,221)	9,419
P H Holt Foundation	1,161	-	(1,161)	-
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

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:

Arnold Clark – Contribution towards mental health support.

Big Give – Provide mental health and wellbeing support to women and digital capacity building across Merseyside plus 'Hope Project'.

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

Central Liverpool Primary Care Network – Contribution towards IWD events

Cheshire & Merseyside Cancer Alliance – Contribution towards Cancer sessions and workshops

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

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

- CIF Mental Health Saturday club** – Contribution towards mental health support
- Citizens Advice** - Advice on Prescription -
- Edward Gostling Foundation** – Contribution towards acquisition of stair lift.
- Garfield Weston Foundation** – Contribution towards core costs.
- Improving maternal mental health VCSE** – Contribution towards mental health support.
- John Moores Foundation** – Contribution for project worker for Saturday Club.
- LCRCA Equality scheme** – Contributions to carry out consultations into equality & diversity within the Liverpool area.
- LCVS Covid Fund** – Contribute towards the core activities of the charity.
- LCVS Community Impact Fund** – Contribution towards Mental Health Crises intervention Hub and 'Women's outreach
- LCVS Community Innovation** – Contribution to help women with fitness and social isolation.
- LCVS VSFSE Health and Wellbeing Fund** - Contribution towards mental health support.
- Liverpool City Council Community Resources Grant** – Contribution towards the costs of providing a community outreach events and sessions.
- Liverpool City Council- Make It Happen**-Project worker to deliver community outreach services and Saturday Club sessions.
- Liverpool City Council – Neighbourhood Directorate** - Contribution towards refuge services.
- Liverpool City Council - 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.
- MSP** – Contribution towards help for women with fitness and social isolation.
- National Lottery Awards for all** – Contribution towards mental health support and wellbeing worker.
- 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.
- Skelton Charity** - Contribution towards IT equipment for referrals
- Sport England** - Contribution towards move exercise activities
- 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.

WOMEN'S HEALTH INFORMATION SUPPORT CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

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 2024.

	2024	2023
Photocopier	£	£
Operating leases which expire:		
Due within one year	1,350	2,850
	-----	-----
	1,350	2,850
	=====	=====

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.

	2024	2023
Name	£	£
D Armstrong	-	2,290
	=====	=====

17. Contingent Liabilities

The charitable company did not have any contingent liabilities as of 31st March 2024 or 31st March 2023.

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

	2024	2023
Number of members	12	9
Total guarantees	£12	£9
	=====	=====