



(A company limited by guarantee)

Trustees' Report and Financial Statements

Year ended 31 December 2022

**Charity Number: 1085096
Company Number: 03914873**

Women and Children First UK

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Women and Children First UK

Reference and administrative details

For the year ended 31 December 2022

Company number	03914873	
Charity number	1085096	
Registered office and operational address	483 Green Lanes London England N13 4BS	
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:	
	Caroline Baker	
	Laura Bessell	
	Carol Bradford	resigned 26 July 2022
	Rachel Cullen	appointed 15 December 2022
	Priti Dave	
	John Davis	
	Meera Dodhia	resigned 26 July 2022
	Rosalind Marsh	resigned 30 September 2022
	Louise Morris	
	Bishu Solomon Girma	appointed 29 August 2022
	Christopher Thorpe	
Chief executive officer	Mikey Rosato	
Company secretary and deputy chief executive	Elizabeth Silver	appointed 26 July 2022
Bankers	Unity Trust Bank plc Nine Brindleyplace Birmingham B1 2HB	Shawbrook Bank Limited Lutea House Warley Hill Business Park The Drive Great Warley Brentwood Essex CM13 3BE
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD	

Women and Children First UK

Report of the trustees

For the year ended 31 December 2022

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2022. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Women and Children First was incorporated by guarantee on 27 January 2000. It has no share capital and is a registered charity. The guarantee of each member is limited to £1. The governing document is the Memorandum and Articles of Association and the members of the board of trustees are the directors of the company.

Recruitment and appointment of trustees

The board consists of a minimum of three trustees. The board of trustees has ultimate control and responsibility for the business and trustees serve three-year fixed terms before re-election. Trustees who have been in office for more than six years since their original appointment shall not be eligible for re-appointment, unless otherwise agreed by the trustees. In the event of a vacancy arising, new trustees are actively recruited to maintain the board's strong skills and experience.

Trustee induction and training

On appointment, each trustee is given access to a trustee web portal, where copies of key documents can be accessed, including: Memorandum and Articles of Association; the charity's strategic plan; most recent statutory and management accounts; policies, procedures and manuals; job descriptions for trustees; board committee terms of reference; trustee code of conduct; and the most recent annual review. The portal also provides a calendar of board, committee meeting and major event dates and key contact details. New trustees meet with the chair and chief executive. New trustees are encouraged to undertake a formal trustee training course and funds are made available to support this, if necessary.

Quarterly board meetings and annual general meetings of trustees are held where all major and strategic decisions are made. Members of Women and Children First UK are the people elected to the board of trustees within the procedures laid down in the governing documents.

Risk assessment

The finance committee scrutinises the charity's risk register on a quarterly basis. The risk assessment identifies a range of risks and the three highest rated risks (as at the end of 2022) before mitigation/risk reduction were:

- 1) Cost of living / recession in the UK – making it challenging to meet fundraising targets;
- 2) Foreign exchange and inflation – weak GBP and global inflation having an impact on programme budgets; and
- 3) Recruitment risks – small 'market' of people with PLA skills making it hard to recruit.

The following mitigating actions have been taken:

- Diversification of fundraising streams and strengthening of cost-recovery and consultancy income models;
- Contracting in GBP; and
- Implementing employee retention measures, starting recruitment of additional programmes team members and training a cadre of regional consultants.

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Report of the trustees

For the year ended 31 December 2022

Organisational structure

The board is supported by one committee (finance) and two advisory groups (fundraising and communications, and programmes development). The membership of these committees/advisory groups are comprised of trustees and the chief executive, additionally the head of fundraising & communications attends the fundraising group whilst the programmes team members attend the programmes group. The chief executive, supported by the deputy chief executive, reports to the board of trustees and leads the day-to-day running of the charity.

Staff remuneration

The finance committee carry out periodic reviews of the rates of pay for similar roles in similar size charities to ensure that pay for staff is competitive and advises the board accordingly. The board review all staff salaries annually and agree, subject to affordability, a cost of living increase in line with the government's inflation figures published in November each year.

Fundraising standards

Trustees are aware of the need to comply with the regulations from the Charities (Protection and Social Investment) Act 2016. In 2022, the charity did not engage with any external professional fundraisers. Our fundraising activities were conducted by staff and volunteers. We monitor fundraising best practice and ensure we protect vulnerable people and other members of the public from intrusion, persistent approaches or undue pressure. Our policies and procedures on data protection ensure the personal data of donors is treated correctly.

OBJECTIVES AND ACTIVITIES

The objects for which the charity is established are:

To improve the health, nutrition and welfare of the women and children in poor communities.

How our activities deliver public benefit

The trustees have considered and have due regard for the Charity Commission's guidance on public benefit.

Our vision is a world where all women, children and young people can survive and thrive.

Too often women, children and young people face problems that kill them, harm them or hold them back. We believe local communities have the answers, but too often they are told what to do, treated as the problem or ignored.

Not by us.

Our mission is to empower local communities to take action on the global health challenges facing women, children and young people.

Over the last twenty years, we have collaborated with partners to take our flagship innovation – the Participatory Learning and Action for Maternal and Newborn Health group approach (PLA-MNH) – from conception, through rigorous evaluation, to a WHO global recommendation – reaching over 12.5 million people. At scale, PLA-MNH groups could save the lives of 350,000 mothers and babies every year.

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We are also currently collaborating with partners to test new models of PLA and incubate two further early stage innovations – Re-cal-I (an analogue personalised maternal, newborn and child health appointment reminder system) and Play++ (a set of toys for caregivers to stimulate child development while simultaneously promoting changes in caregiver child feeding and sanitation practices), which at scale could contribute to saving the lives of over 2.5 million more women, children and young people per year and enabling millions more to thrive.

Women and Children First's values are:

- Collaborative: We cooperate with partners – communities, organisations, academic institutions and governments – in LICs and internationally to act on global health challenges;
- Driven: We have a clear purpose and deliver with resilience and determination;
- Adaptable: We are open minded and responsive to change;
- Kind: We act with integrity and treat our community and each other with respect and dignity; and
- Brilliant: We set ourselves high standards and are respected as experts in what we do.

No one receives any private benefit from Women and Children First's work.

PRINCIPAL ACHIEVEMENTS AND PERFORMANCE

In 2022, Women and Children First started its 2022-24 strategy: Position, Prepare, Power-Up.

Since 2000, Women and Children First has contributed to the Sustainable Development Goals by implementing more than 50 international programmes, reaching over 12.5 million people across 15 countries in Africa, Asia and Central America.

For much of our history, we have developed, adapted and rigorously tested the PLA-MNH group approach. With our partners we have established over 5,000 PLA-MNH groups, with close to 200,000 members. These groups have enabled communities to save the lives of more than 6,000 women, children and young people and have supported hundreds of thousands more to achieve their potential.

We are proud that, through collaborations with partners, we have proven the potential for PLA-MNH. It is effective, cost-effective, equitable, sustainable and scalable. It is recommended globally by the World Health Organisation. It can make a substantial contribution to global efforts to ensure women, children and young people can survive and thrive.

Position

Our history brings clarity to our role in relation to PLA-MNH in the future. We are uniquely placed to support scale-up globally, to ensure PLA-MNH reaches the communities where it can have the greatest impact.

In the past we have taken a project-by-project approach to achieve this aim. We have sought to build an evidence-base in each country, in collaboration with partners with the capacity to scale nationally, and then engaged in local advocacy to drive scale-up in collaboration with the Ministries of Health.

It has been a hard process, which – although supportive for the communities involved - has resulted in only limited reach.

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Report of the trustees

For the year ended 31 December 2022

This led us to evolve our strategy. We recognise our role as an ‘intermediator’ – uniquely positioned between the PLA-MNH approach and governments and stakeholders, with the capacity to deliver it at scale. Essentially the small cog that helps drive the big wheels!

To best leverage this role, over the next three years, we are working to position PLA-MNH ready for scale-up in countries where it can save thousands of lives every year. We will achieve this through advocacy and working closely with national governments and their partners, supporting them in confirming its potential at national level. In support, we will offer a comprehensive package of technical assistance to transfer knowledge and institutionalise PLA-MNH. We will start in Ethiopia, Malawi and Tanzania, where we are already well placed to deliver this strategy, but will remain open to working in other countries, if the potential to institutionalise PLA-MNH opens up elsewhere.

Prepare

Working closely with communities for 20 years has shown time and again the incredible changes they can make. This has inspired us to explore other innovations that communities can use to take action on their priority health and development concerns.

Working on PLA-MNH has provided a blueprint for how we can work with communities to address these concerns. Collaborating closely to identify and design simple innovations > rigorously testing them > bringing those with the greatest potential to scale.

Using this blueprint, alongside PLA-MNH, we are proud to have developed a rich pipeline of new innovations which all share a basic principle of seeking to empower communities to act on their own concerns. Many of these build on the PLA platform that we know so well, whereas others are completely new, but build on our institutional capacity and experiences.

Over the next three years we will continue to incubate and guide these new innovations through the pipeline and prepare them for scale-up.

Power-up

The Women and Children First team is fortunate to have excellent staff, supportive trustees and committed ambassadors and friends.

Over the next three years we will take the opportunity to further power-up the team in readiness to work at scale. This will involve securing the funds needed and being smart about investing them to most effectively grow and motivate our team and reinforce our systems.

A summary of our strategy objectives, targets, and progress against targets as at the end of 2022 is set out on the following two pages. Progress against many of the targets has been effective, particularly with respect to scale-up via governments which will be substantively progressed through 2023. The most difficult target has been increasing our unrestricted funding, which has been difficult due to the challenging circumstances in 2022 and beyond: we have reviewed our fundraising strategy for 2023 onwards, as well as taking steps to decrease our cost-base, such as by moving out of our office into cheaper and more flexible premises.

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Report of the trustees

For the year ended 31 December 2022

Objectives		Targets	Position as at End 2022
<p>1. Position Collaborate with partners to explore the potential for national level scale-up of PLA-MNH through community health workforces in Ethiopia, Malawi and Tanzania.</p>	<p>1.1 Advocate for government mandated tests of PLA-MNH in 3 countries.</p>	<p>PLA-MNH on government policy agenda in 3 countries by 2025.</p>	<p>PLA-MNH is on government policy agenda in 2 countries: Ethiopia and Malawi.</p>
	<p>1.2 Support government mandated tests of PLA-MNH in at least 2 countries.</p>	<p>Support initiation of government mandated tests in at least 2 countries by 2025.</p>	<p>We have initiated pilot test in 1 country: Ethiopia, with work to commence in 2023.</p>
		<p>Completed tests show PLA-MNH is feasible at scale.</p>	<p>This target is not yet relevant.</p>
		<p>Completed tests show at least a 25% reduction in neonatal mortality.</p>	<p>This target is not yet relevant.</p>
		<p>PLA-MNH scale-up plan developed in at least 1 country by 2025.</p>	<p>This target is not yet relevant.</p>
<p>2. Prepare Collaborate with partners to build the evidence base for Re-cal-I, Play++ and alternative models of PLA as new innovations that can empower communities to take action on the global health challenges facing women, children and young people.</p>	<p>2.1 Build a body of evidence through research and evaluation to understand and share lessons learned about Re-cal-I, Play++ and at least nine alternative models of and delivery mechanisms for PLA.</p>	<p>Complete 11 pilot tests by 2025.</p>	<p>We have completed 6 pilot tests: Re-cal-I (Ethiopia), PLA-Injuries (Bangladesh), PLA-Vaccination (Somalia); Humanitarian-PLA (Somalia); Capsule-PLA (Bangladesh and Ethiopia); PLA-SRH (Ethiopia).</p>
<p>Completed pilot tests help to determine practicality, accessibility and acceptability of the innovations and inform decisions on progression to efficacy/ effectiveness testing.</p>	<p>Confirmed.</p>		

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		Initiate 3 efficacy/ effectiveness studies by 2025.	These studies were not initiated as at end of 2022.
		Completed studies help to determine impact of the innovations on flourishing of women, children and young people which can inform decisions on progression to further testing and/or scale-up.	n/a
	2.2 React to emergent concerns in communities by identifying and preparing new innovations for pilot testing.	n/a	n/a
3. Power-Up Raise sufficient funds to cover our costs, invest in our people and systems and maintain adequate operating reserves to expand our capacity in readiness for working at scale.	3.1 Strengthen our income to ensure we can cover our costs, allow for investment and maintain adequate operating reserves.	Total unrestricted funds raised - £170,000 (2022), £175,000 (2023); £180,000 (2024).	Total UR funds raised were £137k in 2022 due to the challenging fundraising environment. We are reviewing our fundraising strategy for 2023.
		Overheads from grants and consultancies contribute to 66% of our needs by 2025.	We reached 53% as at the end of 2022, so are making progress towards our target.
	3.2 Invest in our team by supporting growth, provide a great place to work and where necessary recruit the right people.	Establish a quarterly pulse survey which achieves an 80% participation rate and use the findings to implement targeted improvements.	This was not established as at the end of 2022 but was initiated in early 2023.

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For the year ended 31 December 2022

	<p>3.3 Invest in the systems needed to support high-performance operations to deliver the current strategy and ensure readiness to scale our work in future.</p>	<p>Conduct an operational audit to identify priorities and implement targeted improvements.</p>	<p>This audit is underway and improvements has started: with the finance and telephony systems being improved in the first instance.</p>
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Women and Children First UK

Report of the trustees

For the year ended 31 December 2022

FINANCIAL REVIEW

Total income for 2022 was £431,196 (2021: £399,537). Total expenditure for 2022 was £565,730 (2021: £333,439).

Our restricted fund balance at the end of 2022 was £30 (2021: £112,011). This accounted for the spending down of funds received in prior years and the receipt of new grants recognised as income, but for which the full expenditure comes at a later date. All restricted reserves are held to cover specific project costs for which the funds were raised and are not available to apply for any other purpose.

The final balance for the year of our unrestricted funds was £84,095 (2021: £106,648). The trustees have formulated a policy whereby the target range of free reserves held by Women and Children First throughout the year should equate to approximately three to six months of unrestricted expenditure to provide assurance of being able to manage the organisation effectively should funding drop significantly in the short to medium term. Accordingly, the current target is to hold unrestricted reserves of between £45,000 and £90,000 in liquid form, making them available for use when the charity needs to draw upon them. The policy and its implementation are under regular scrutiny at meetings of the finance committee and board of trustees.

Our income has grown as compared to 2021, where we experienced a drop in income, predominantly driven by delays in activities due to the coronavirus pandemic and insurgency in Northern Ethiopia.

PLANS FOR THE FUTURE

We plan to continue to deliver under our 2022-24 strategy, as well as starting the process of planning for our next strategic period.

From an operational perspective, in 2023, we will be moving out of the offices in United House, where Women and Children First have been based for over 15 years. We will be moving into nearby offices which will better support us to work on a hybrid basis and will also reduce our overheads.

Finally, our chief executive, Mikey Rosato, will be moving on after nearly 10 years with Women and Children First. We will be planning for how we manage the departure of such a key member of staff.

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Women and Children First UK

Report of the trustees

For the year ended 31 December 2022

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were re-appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 11 May 2023 and signed on their behalf by



Rachel Cullen - Chair

Independent auditors' report

To the members of

Women and Children First UK

Opinion

We have audited the financial statements of Women and Children First UK (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities, balance sheet and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditors' report

To the members of

Women and Children First UK

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the directors' report) have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report

To the members of

Women and Children First UK

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Independent auditors' report

To the members of

Women and Children First UK

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Alison Godfrey

Date: 12 May 2023

Alison Godfrey FCA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Women and Children First UK

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended December 2022

	Note	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Income from:					
Donations	3	135,649	135,962	271,611	337,030
Charitable activities	4	<u>66,031</u>	<u>93,554</u>	159,585	<u>62,507</u>
Total income		<u>201,680</u>	<u>229,516</u>	431,196	<u>399,537</u>
Expenditure on:					
Raising funds		2,787	108,391	111,178	66,711
Charitable activities		<u>310,874</u>	<u>143,678</u>	454,552	<u>266,728</u>
Total expenditure	6	<u>313,661</u>	<u>252,069</u>	565,730	<u>333,439</u>
Net income / (expenditure) and net movement in funds	7	(111,981)	(22,553)	(134,534)	66,098
Reconciliation of funds:					
Total funds brought forward		<u>112,011</u>	<u>106,648</u>	218,659	<u>152,561</u>
Total funds carried forward		<u><u>30</u></u>	<u><u>84,095</u></u>	84,125	<u><u>218,659</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 15 to the accounts.

Women and Children First UK

Balance sheet

As at 31 December 2022

	Note	£	2022 £	2021 £
Fixed assets				
Tangible assets	11		472	466
Current assets				
Debtors	12	45,407		65,829
Cash at bank and in hand		<u>120,738</u>		<u>164,489</u>
		166,145		230,318
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>(82,492)</u>		<u>(12,125)</u>
Net current assets			<u>83,653</u>	<u>218,193</u>
Net assets	14		<u>84,125</u>	<u>218,659</u>
Funds	15			
Restricted funds			30	112,011
Unrestricted funds:				
General funds			<u>84,095</u>	<u>106,648</u>
Total charity funds			<u>84,125</u>	<u>218,659</u>

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

Approved by the trustees on 11 May 2023 and signed on their behalf by



Rachel Cullen - Chair

Women and Children First UK

Notes to the financial statements

For the year ended 31 December 2022

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Women and Children First UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. The charity holds unrestricted, general reserves of £84,095 and a cash balance of £120,738. The charity also has a number of confirmed new contracts for 2023, a healthy fundraising pipeline, and opportunities to work with existing funders to manage cash flow in the short term. The trustees therefore consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Contract income received in advance of delivery of the service is deferred and is recognised in the period to which it relates.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Women and Children First UK

Notes to the financial statements

For the year ended 31 December 2022

1. Accounting policies (continued)

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Costs of raising funds are those costs incurred in attracting voluntary income and include staff salaries, contractor costs, printing and publicity, website and event costs.

Charitable activities include costs associated with the management and running of programmes and the provision of technical assistance, for instance, staff salaries, telephone and communication costs, rent, contractor costs etc.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of staff time as follows:

	2022	2021
Raising funds	25%	25%
Charitable activities	75%	75%

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Fixtures, fittings and equipment	3 years straight line basis
----------------------------------	-----------------------------

Items of equipment are capitalised where the purchase price exceeds £500.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Women and Children First UK

Notes to the financial statements

For the year ended 31 December 2022

1. Accounting policies (continued)

l) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

m) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

n) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

o) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

p) Operating leases

Rentals paid under operating leases are charged to the statement of financial activities as they fall due.

Women and Children First UK

Notes to the financial statements

For the year ended 31 December 2022

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2021 Total £
Income from:			
Donations	176,046	160,984	337,030
Charitable activities	<u>35,624</u>	<u>26,883</u>	62,507
Total income	<u>211,670</u>	<u>187,867</u>	399,537
Expenditure on:			
Raising funds	5,898	60,813	66,711
Charitable activities	<u>164,885</u>	<u>101,843</u>	266,728
Total expenditure	<u>170,783</u>	<u>162,656</u>	333,439
Net income	40,887	25,211	66,098
Transfers between funds	<u>(1,026)</u>	<u>1,026</u>	-
Net movement in funds	<u><u>39,861</u></u>	<u><u>26,237</u></u>	66,098

Women and Children First UK

Notes to the financial statements

For the year ended 31 December 2022

3. Income from donations

	Restricted £	Unrestricted £	2022 Total £
<i>Institutional funders:</i>			
GAC - Malawi	134,649	-	134,649
<i>Donations from Trusts and Foundations:</i>			
Norton Rose Charitable Foundation	-	15,000	15,000
Souter Charitable Trust	-	2,500	2,500
Sage Foundation	-	2,270	2,270
The Tula Trust	-	2,000	2,000
Mageni Trust	-	1,500	1,500
Mrs M A Lascelles Charitable Trust	-	1,500	1,500
SMB Charitable Trust	-	1,500	1,500
Austin Bailey Foundation	1,000	-	1,000
Cumber Family Charitable Trust	-	1,000	1,000
Dischma Trust	-	1,000	1,000
R G Hills Charitable Trust	-	1,000	1,000
Oakdale Trust	-	1,000	1,000
Wallace Bell Charitable Trust	-	1,000	1,000
Marsh Christian Trust	-	500	500
Ardwick Trust	-	100	100
<i>Other donations:</i>			
Individual donations	-	59,356	59,356
Major donors	-	26,880	26,880
Corporate donations	-	17,856	17,856
Total income from donations	135,649	135,962	271,611

Women and Children First UK

Notes to the financial statements

For the year ended 31 December 2022

3. Income from donations (continued)

Prior period comparative:

	Restricted £	Unrestricted £	2021 Total £
<i>Institutional funders:</i>			
GAC - Malawi	31,940	-	31,940
Department for Work and Pensions	3,765	-	3,765
<i>Donations from Trusts and Foundations:</i>			
Medicor Foundation	110,000	-	110,000
Norton Rose Charitable Foundation	-	25,000	25,000
Waterloo Foundation	25,000	-	25,000
Richard Lawe Foundation	-	20,000	20,000
Sage Foundation	-	7,220	7,220
Didymus Trust	5,000	-	5,000
Souter Charitable Trust	-	2,500	2,500
The Tula Trust	-	2,000	2,000
Lascelles Charitable Trust	-	1,500	1,500
Mageni Trust	-	1,500	1,500
St Marys Charity Trust	-	1,000	1,000
Arnold Clark Community Fund	-	500	500
Trelix Charitable Trust	-	500	500
Bergman Lehane Trust	-	275	275
Ardwick Trust	-	100	100
Rest Harrow Trust	-	100	100
<i>Other donations:</i>			
Individual donations	341	72,924	73,265
Major donors	-	21,500	21,500
Corporate donations	-	4,365	4,365
Total income from donations	176,046	160,984	337,030

4. Income from charitable activities

	Restricted £	Unrestricted £	2022 Total £
Marr Munning Trust - Ghana	63,635	-	63,635
UNICEF - Tanzania	-	26,910	26,910
KEMRI Wellcome Trust Research Programme – Kenya	-	18,200	18,200
NIHR LSHTM - Uganda	-	16,741	16,741
Spark	-	12,460	12,460
UCL NEON	-	9,884	9,884
UCL – Bangladesh	-	7,898	7,898
Bandaaid - Ethiopia	2,396	-	2,396
Afya	-	1,461	1,461
Total income from charitable activities	66,031	93,554	159,585

Women and Children First UK

Notes to the financial statements

For the year ended 31 December 2022

4. Income from charitable activities (continued)

Prior period comparative:

	Restricted £	Unrestricted £	2021 Total £
CUAMM - Tanzania	35,624	-	35,624
UCL – Bangladesh	-	17,500	17,500
KEMRI Wellcome Trust Research Programme – Kenya	-	4,900	4,900
UNICEF - Tanzania	-	4,483	4,483
Total income from charitable activities	35,624	26,883	62,507

5. Government grants

The charitable company received government grants, defined as funding from the Department for Work and Pensions to fund charitable activities. The total value of such grants in the period ending 31 December 2022 was £nil (2021: £3,765).

Women and Children First UK

Notes to the financial statements

For the year ended 31 December 2022

6. Total expenditure

	Raising funds £	Charitable activities £	Support & governance costs £	2022 Total £
Staff costs (note 9)	83,691	149,884	32,156	265,731
Fundraising	12,463	-	-	12,463
Grants paid to overseas organisations (note 8)	-	221,725	-	221,725
Project costs	-	20,752	-	20,752
Consultants	-	15,034	-	15,034
Communications	-	2,084	-	2,084
Audit and accountancy	-	-	5,160	5,160
Trustee recruitment	-	-	120	120
Trustee meeting costs	-	-	1,750	1,750
Depreciation	-	-	236	236
Legal fees	-	-	13	13
Programme development	-	-	104	104
Administration costs	-	-	20,558	20,558
Sub-total	96,154	409,479	60,097	565,730
Allocation of support and governance costs	15,024	45,073	(60,097)	-
Total expenditure	111,178	454,552	-	565,730

Governance costs were £7,043 (2021: £5,097).

Women and Children First UK

Notes to the financial statements

For the year ended 31 December 2022

6. Total expenditure (continued)

Prior period comparative

	Raising funds £	Charitable activities £	Support & governance costs £	2021 Total £
Staff costs (note 9)	50,081	167,778	11,928	229,787
Fundraising	7,239	-	-	7,239
Grants paid to overseas organisations (note 8)	-	59,929	-	59,929
Project costs	-	7,868	-	7,868
Consultants	-	750	-	750
Communications	-	2,230	-	2,230
Audit and accountancy	-	-	4,500	4,500
Trustee training	-	-	357	357
Trustee meeting costs	-	-	227	227
Depreciation	-	-	234	234
Legal fees	-	-	13	13
Programme development	-	-	1,648	1,648
Administration costs	-	-	18,657	18,657
Sub-total	57,320	238,555	37,564	333,439
Allocation of support and governance costs	9,391	28,173	(37,564)	-
Total expenditure	66,711	266,728	-	333,439

Women and Children First UK

Notes to the financial statements

For the year ended 31 December 2022

7. Net movement in funds

This is stated after charging:

	2022	2021
	£	£
Depreciation	236	234
Loss on disposal	467	-
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration:		
▪ Statutory audit	<u>4,800</u>	<u>4,500</u>

8. Grants payable

	2022	2021
	£	£
<i>Grants paid to partner organisations:</i>		
Maikhanda Trust	115,380	-
Marie Stopes International	58,315	49,873
Afrikids	47,205	-
Centre for Injury Prevention and Research	750	-
Diabetic Association of Bangladesh	75	-
Doctors with Africa CUAMM	<u>-</u>	<u>10,056</u>
	<u>221,725</u>	<u>59,929</u>

All grants are paid to fund charitable activities being to improve the health and welfare of women and children in poor communities. The grants shown above do not include any support cost allocations.

9. Staff costs and numbers

Staff costs were as follows:

	2022	2021
	£	£
Salaries and wages	218,965	191,419
Social security costs	19,259	15,008
Pension costs	20,985	18,670
Freelance costs	<u>6,522</u>	<u>4,690</u>
	<u>265,731</u>	<u>229,787</u>

	2022	2021
Number of employees in the year receiving employment income over £60,000:		
£60,000 - £69,999	<u>0</u>	<u>1</u>

Women and Children First UK

Notes to the financial statements

For the year ended 31 December 2022

9. Staff costs and numbers (continued)

The key management personnel of the charitable company comprise the Trustees, the Chief Executive Officer and the Deputy Chief Executive Officer. The total employee benefits of the key management personnel were £92,299 (2021 : £73,062)

	2022	2021
	No.	No.
Average head count	<u>5.75</u>	<u>4.50</u>

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11. Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
At 1 January 2022	11,764
Additions	709
Disposals	<u>(701)</u>
At 31 December 2022	<u>11,772</u>
Depreciation	
At 1 January 2022	11,298
Disposals	(234)
Charge for the year	<u>236</u>
At 31 December 2022	<u>11,300</u>
Net book value	
At 31 December 2022	<u><u>472</u></u>
At 31 December 2021	<u><u>466</u></u>

12. Debtors

	2022	2021
	£	£
Accrued income	16,034	46,660
Other debtors	29,373	17,657
Prepayments	<u>-</u>	<u>1,512</u>
	<u>45,407</u>	<u><u>65,829</u></u>

Women and Children First UK

Notes to the financial statements

For the year ended 31 December 2022

13. Creditors : amounts due within 1 year

	2022	2021
	£	£
Trade creditors	58,815	667
Accruals	16,334	4,229
Other taxation and social security	6,267	5,615
Pension contributions due	103	-
Other creditors	973	1,614
	<u>82,492</u>	<u>12,125</u>

14. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	472	472
Current assets	69,878	96,267	166,145
Current liabilities	<u>(69,848)</u>	<u>(12,644)</u>	<u>(82,492)</u>
Net assets at 31 December 2022	<u>30</u>	<u>84,095</u>	<u>84,125</u>
Prior period comparative			
	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	466	466
Current assets	112,011	118,307	230,318
Current liabilities	<u>-</u>	<u>(12,125)</u>	<u>(12,125)</u>
Net assets at 31 December 2021	<u>112,011</u>	<u>106,648</u>	<u>218,659</u>

Women and Children First UK

Notes to the financial statements

For the year ended 31 December 2022

15. Movements in funds

	At 1 January 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2022 £
Restricted funds					
Band Aid Charitable Trust - Goro, Ethiopia	-	2,396	(2,396)	-	-
Farm Radio International - Malawi	25,208	134,649	(167,507)	-	(7,650)
Austin Bailey Foundation	-	1,000	(1,000)	-	-
Medicor Foundation - Amhara, Ethiopia	80,116	-	(80,116)	-	-
Waterloo Foundation - Amhara, Ethiopia	6,687	-	(6,687)	-	-
Marr Munning Trust - Ghana	-	63,635	(55,955)	-	7,680
Total restricted funds	112,011	201,680	(313,661)	-	30
Unrestricted funds					
General funds	106,648	229,516	(252,069)	-	84,095
Total unrestricted funds	106,648	229,516	(252,069)	-	84,095
Total funds	218,659	431,196	(565,730)	-	84,125

Purposes of restricted funds

Band Aid Charitable Trust - Goro, Ethiopia	To test out personalised calendars for pregnant women and new mothers, with the aim of improving maternal and newborn health in Goro Woreda, Ethiopia.
Farm Radio International - Malawi	To improve adolescent sexual and reproductive health and rights in Ntchisi District, Malawi, through innovative radio groups.
Austin Bailey Foundation	To provide first aid training in Bangladesh.
Medicor Foundation - Amhara, Ethiopia	To improve sexual and reproductive health in Amhara, Ethiopia.
Waterloo Foundation - Amhara, Ethiopia	To improve sexual and reproductive health in Amhara, Ethiopia.
Marr Munning Trust - Ghana	To explore the feasibility of Play++ toys to improve health and early childhood development in Talensi district, Ghana.

Funds in deficit

Farm Radio International - Malawi restricted fund is in deficit at the year end due to project expenditure occurring prior to income being received. The next tranche of income for this restricted fund was received in February 2023.

Women and Children First UK

Notes to the financial statements

For the year ended 31 December 2022

15. Movements in funds (continued)

Prior period comparative

	At 1 January 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2021 £
Restricted funds					
Band Aid Charitable Trust - Goro, Ethiopia	14,823	-	(14,823)	-	-
Farm Radio International	-	31,940	(6,732)	-	25,208
Doctors with Africa CUAMM – Tanzania	-	35,624	(35,624)	-	-
Vitol Foundation - Development of PLA-MNH e-learning materials	7,997	-	(7,997)	-	-
Medicor Foundation - Amhara, Ethiopia	33,842	110,000	(63,726)	-	80,116
Waterloo Foundation - Amhara, Ethiopia	15,488	25,000	(33,801)	-	6,687
B2020 Family – Oyam, Uganda	-	341	(318)	(23)	-
Didymus CIO – Development of PLA-MNH e-learning materials	-	5,000	(5,000)	-	-
Department for Work and Pensions	-	3,765	(2,762)	(1,003)	-
Total restricted funds	<u>72,150</u>	<u>211,670</u>	<u>(170,783)</u>	<u>(1,026)</u>	<u>112,011</u>
Unrestricted funds					
General funds	<u>80,411</u>	<u>187,867</u>	<u>(162,656)</u>	<u>1,026</u>	<u>106,648</u>
Total unrestricted funds	<u>80,411</u>	<u>187,867</u>	<u>(162,656)</u>	<u>1,026</u>	<u>106,648</u>
Total funds	<u>152,561</u>	<u>399,537</u>	<u>(333,439)</u>	<u>-</u>	<u>218,659</u>

16. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2022 £	2021 £
Amount falling due: Within 1 year	<u>2,290</u>	<u>2,290</u>

17. Related party transactions

There were no related party transactions during the current or prior year.