

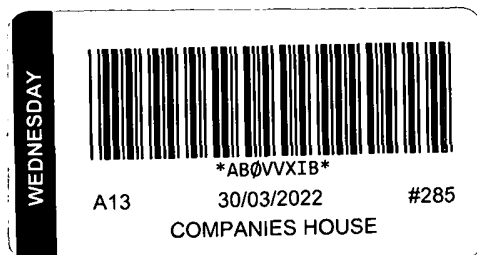
REGISTERED COMPANY NUMBER: 07155976 (England and Wales)
REGISTERED CHARITY NUMBER: 1135026

Audited Financial Statements
for the year ended
31 March 2021

for

Women Acting In Today's Society
(W.A.I.T.S)

Nicklin Audit Limited
Chartered Accountants
Statutory Auditors
Church Court
Stourbridge Road
Halesowen
West Midlands
B63 3TT



**Women Acting in Today's Society
(W.A.I.T.S)**

**Contents of the Financial Statements
for the year ended 31 March 2021**

	Page
Report of the Trustees	1 to 10
Report of the Independent Auditors	11 to 13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Financial Statements	16 to 21
Detailed Statement of Financial Activities	22 to 23

Women Acting in Today's Society
(W.A.I.T.S)

Report of the Trustees
for the year ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Women Acting in Today's Society
(W.A.I.T.S)

Report of the Trustees
for the year ended 31 March 2021

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the Charity, as stated in the Memorandum of Association, is the education and training of women to fulfil their roles in society.

WAITS' Trustees monitor the Charity's activities to demonstrate that the Charity's aims continue to be, and are carried out, for the public benefit. They have had due regard to guidance published by the Charity Commission on public benefit.

This has been translated into W.A.I.T.S. overall Business Strategy 2018-2021

Vision

A society where women are safe, valued and fulfilled.

Mission

Empowering women to make positive choices in their own lives.

Strategic Objectives and Goals

To deliver our mission and work towards our vision we have set out some strategic priorities, each of which is supported by a set of goals. The strategic priorities are what is important to us and the goals are our expectations as to what we will deliver and/or achieve.

Strategic Objectives

1. Deliver excellence for our clients
2. Deliver supported and refuge accommodation
3. Have a highly skilled workforce and achieve excellence in our governance
4. Have an excellent Information Technology Communication and Digital (ITC&D) function and business support services
5. Be financially strong and deliver value for money
6. Be environmentally sustainable

Goals

- i. To empower women through access to W.A.I.T.S' Domestic Abuse Service.
- ii. To empower women through access to W.A.I.T.S' Community Integration Project.
- i. To provide safe accommodation for women and children who are fleeing domestic abuse.
- i. To achieve re-accreditation of the "PQASSO" quality mark
- ii. - To achieve the "Investors in People" accreditation.
- To undertake a self-assessment of our governance against our adopted Charity Governance Code (NCVO)
- iii. To raise the profile of W.A.I.T.S
- i. To develop and deliver strategy/action plan to ensure that our ITC and digital function supports the business in achieving excellence
- i. To deliver the funding and income generation strategy
- ii. To deliver the objectives in this business strategy over the three-year period, whilst retaining financial robustness
- iii. To deliver the value for money approach over the life of the business strategy
- i. To develop and deliver Environmental Sustainability strategy/action plan. In preparation for this we aim to:
- make best possible use of available resources
- conserve energy
- ii. Contribute towards reduction of the 'carbon footprint'

AIMS

The aims are achieved through the following objectives:

- Providing one to one support, advocacy, and befriending
- Co-ordination of support services for women with complex needs
- Delivering training workshops to develop the skills, confidence, knowledge and understanding of women
- Having a skilled volunteer program to support the charities objectives
- Provide counselling
- Developing working relationships with policy makers
- Organising and participating in conferences and meetings that raise the profile and the understanding of issues
- Provision of Refuge accommodation

Women Acting in Today's Society
(W.A.I.T.S)

Report of the Trustees
for the year ended 31 March 2021

WAITS is responsive to the needs of women experiencing domestic abuse; by providing advocacy, support, accommodation and training, specialising in supporting BAME, Chinese women and women offenders.

The Role and Contribution of Volunteers

Volunteers continue to play a vital role in enabling WAITS to meet our objectives. Volunteers provided essential support to enable WAITS to deliver services:

- WAITS Counselling services is provided by fully trained Volunteer Counsellors.
- Befriending volunteers recruited to provide to support WAITS projects.
- In WAITS head office volunteers provided support in administration, marketing & communication, social media and befriending.
- Friends of WAITS who supports W.A.I.T.S through Fundraising activities

Trustees

WAITS Trustees have specific skills to deliver W.A.I.T.S strategy and to meet our objectives. Trustees have an array of skills for example Legal, Health & Social Care, Housing, Offending, Community Development and Business

WAITS continue to maintain its focus on the development of groups and individuals through social action to bring about social change by tackling issues of social exclusion, domestic abuse, single parenthood, offending and at risk of offending; supporting women in participating in local decision making and in all aspects of public life.

WAITS achieve its aims through the following projects:

- **Community Integration project** - providing advocacy, floating support, employment support and counselling to women offenders and those at risk of offending or suffering domestic abuse. We are grateful to the support of the following funders that have enabled WAITS to deliver this work: **The Community Fund, Hendry Smith Charity and Lloyds Bank Foundation.**

- **Women Support and Development** - providing refuge accommodation, advocacy, support, befriending, personal development and counselling to women experiencing domestic abuse, signposting to legal support and to agencies in the public sector. We are grateful for the support of **MHCLG Heart of England, Lloyds Bank Foundation, Trusthouse Charitable Foundation and Nationwide, Tesco groundwork.**

- **Volunteering and Influencing project** - Supporting women into work, through employability skills workshops and work placements. Empowering women to participate in public forums, hold consultations and inform public policy and service provision. we are grateful for the support of **The Oak Foundation.**

COVID 19

WAITS is extremely proud to have continued to deliver services to women throughout the pandemic and although face to face services have been suspended, WAITS have sustained regular contact by delivering services online with a virtual service. These unprecedented times have required innovative solutions and creative minds. The upsurge in Domestic Abuse cases in the West Midlands has been widely publicised, through specific swift response funding we have been able to open our fourth Domestic violence Refuge accommodation in Birmingham in September 2020 thanks to MHCLG to meet the growing need for safe accommodation for women fleeing Domestic Abuse.

With thanks to **Community grants, Birmingham City Council, Young Women's grants** to help WAITS clients through difficult period particular thanks to our local churches and food banks.

Special thanks to **Lloyds Bank Foundation, The National Community Fund** for Core costs, IT equipment and Volunteer costs the Covid19 emergency.

Partnership Working

- WAITS has gained support from Lloyds Banking Group Ambassador, where bank staff provide Financial and budgeting workshops to clients
- WAITS is proud to be a member of the NWD network of Third sector organisations
- WAITS is a member of the Homelessness form
- WAITS CEO elected Chair of West Midlands Police IAG
- WAITS CEO Representing Third Sector, Birmingham Safeguarding Board
- Women Resource Centre, London, WRC- providing evidence for 2020 CEDAW Shadow report

Strategic Forums

WAITS participate in the following local strategic forums and partnerships:
West Midlands Police Domestic Abuse IAG (Independent Advisory Group)
No Wrong Door Partnership
Birmingham Commonwealth Association

Organisation support and Development

Women Acting in Today's Society
(W.A.I.T.S)

Report of the Trustees
for the year ended 31 March 2021

Thorough awards and funding development WAITS has benefited from the following support

- Coaching and mentoring, provided through Lloyds Bank Enhance programme to WAITS CEO
- Strategic Planning - Ella Forum
- Charities Aid Foundation- Trustee Workshop
- Cranfield Trust - Board review and skills Audit

Volunteers

WAITS has expanding its volunteering program to include accessing volunteers to support the running of the Charity. Supporting Clients through Befriending as well as supporting clients with work placements.

Women Acting in Today's Society
(W.A.I.T.S)

Report of the Trustees
for the year ended 31 March 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Domestic Abuse Team

Two full time staff (DA floating support and IDVA started Nov 2020) and one part time refuge worker started in October 2020 during this period.

Supported **170** Women fleeing Domestic Abuse and homeless to:

- Access accommodation, via council, social housing, shared accommodation
- Access accommodation in WAITS
- Access to legal support and injunctions
- Access mental health Support
- Support in accessing support services for them and their children
- Access Counselling

Community Integration Project (CIP)

One full time and two part time staff during this period.

Supporting **53** women offenders and those at risk of offending or Suffering domestic abuse to:

- Access accommodation, via council, social housing, shared accommodation and WAITS refuge
- Access to legal support and injunctions
- Access mental health Support
- Access Drugs and Alcohol support
- Support in accessing support services for them and their children
- Access Counselling
- Access accommodation, via council, social housing, shared accommodation and WAITS

Gave **570** women one off advice, support and signposting via telephone and email.

Provided counselling/mental health referrals to **21** women to overcome the emotional impact of their situation

Volunteering and Influencing Project

The Volunteering and Influencing project started in August 2020. During the Covid-19 Pandemic we have received over 200 hours of Volunteering at WAITS which includes befriending, donations, social media and deliveries to services users.

Workshops and drop in sessions for clients

Providing a holistic service to women experiencing domestic abuse is at the core of WAITS work, to complement our advocacy support to clients the following workshops were delivered:

During this reporting period a total of 51 workshops took place online in addition to 3 courses spanning 12 weeks, subjects including:

- Health - 6 workshops
- Employability - 1 workshop
- Education - 4 workshops
- Digital online - 6 workshops
- Mindfulness - 9 workshops
- Self-care/Beauty 5 workshops
- Finance 4 workshops
- Housing - 7 workshops
- Legal - 3 workshops
- Assertiveness - 1 workshops
- Arts and Crafts - 3 workshops
- Government/Parliament - 1 workshop
- Women's Rights - 1 workshop

We also facilitated 3 course providing basic training in Cooking, Sewing and Exercise. These courses were aimed at educating women to understand soft skills and explore interests during the Covid-19 lockdown.

We have been very appreciative that we have had some amazing facilitators during this time such as:

Birmingham City Council
Duncan Lewis Solicitors

Women Acting in Today's Society
(W.A.I.T.S)

Report of the Trustees
for the year ended 31 March 2021

Lloyds Banking Group
Shebeasts
Feed my creative CIC
2muchpassion CIC
Impact Factory
WEA
Fircroft College
Parliament UK
Stylebykate
Isel

Due to Covid-19 Pandemic, we tailored our online workshops to focus on the presenting issues of isolation and food poverty. We limited our employability focussed workshops as many women were experiencing low mental wellbeing due to social isolation. We concentrated our workshops on mindfulness, crafts, and self-care. All 51 workshops with 61 attendees were a source of empowerment as the service users gained peer support, confidence and skills whilst learning. During the Covid-19 lockdown, WAITS have ensured that a large percentage of our targeted workshops have been able to take place via online in particular Refuge and Housing, Managing Emotion, Building confidence, debt management, legal advice/divorce, employment, training and volunteering, sexual health.

Volunteers

Since the start of the Volunteer and Influencing Co-ordinator role in August 2020, we have increased the amount of volunteers at WAITS, growing from 5 to 25 volunteers which have been appointed in a number of different volunteering roles including Befriending within each of our core services, social media, administration and workshop assistants. All Volunteers have received training online, learning about WAITS, Safeguarding and the details of their respective Volunteering role. Our highest increase within Volunteer has been our befriending service. Their role is to model healthy relationships and reduce social isolation. We have also had two successful Volunteer Placements from BCU and St Giles Trust.

Influencing

WAITS were approached by West Midlands Police (WMP) in August 2020 in response to the Black Lives Matter Movement and asked to provide a safe platform for Black Women to discuss their experiences when reporting to West Midlands Police about Domestic Abuse, Sexual Abuse, and local policing.

WAITS were able to conduct three online workshops attended and supported by 24 women across the West Midlands leading to the Black Women in Conversation with West Midlands Police Seminar held in November 2020. In attendance were three representatives from West Midlands Police, listening intently to our courageous participants who shared their personal experiences of trauma. Since taking part in the seminar, participants have been included in WMP training which has been used as part of both WMP Black Awareness week and training of new Police recruitment. The group have also attended a round table talk, with different representatives from the WMP, sharing experiences, answering questions and gaining mutual understanding and finally contributing to evidence-based reports such as Shadow report Convention on the Elimination of Discrimination against Women (CEDAW).

Empowering Women

WAITS aims to empower women by developing their skills and confidence to raise issues of concern in their lives and participate in decision making structures.

WAITS e-news Bulletin supports the women sector and individual women with sector and policy news, report findings, job opportunities and access to public consultation.

WAITS Website - Provides women the opportunity to post personal stories and achievements, post blogs, receive information on WAITS activities and email WAITS for support and advice.

FINANCIAL REVIEW

Financial position

The accounts for the year show total income of £425,920 and total expenditure of £329,835 giving net incoming resources of £96,085, including net outgoing resources of £61,238 which relate to un-restricted funds.

The Trustees have agreed a comprehensive five-year fundraising strategy and five year Business Plan which takes into account WAITS need to raise unrestricted core funds to enable WAITS to cover day to day running costs which are not met by current funding.

Reserve Policy Levels: The Trustees have reviewed the reserves of the charity and the nature of the anticipated income and expenditure. Account has been taken of the need to secure the continuous operation of WAITS given the uncertain future of funding streams and the fact that much of WAITS' current funding is for restricted purposes and time limited.

The Trustees have decided that to safeguard WAITS, reserves should be at least equivalent to 3 months unrestricted core running costs. General reserves at 31 March 2021 stood at £67,183 which is above this target.

The Trustees believe that this level is appropriate in view of the ongoing pressures of the Covid Pandemic and that it will reduce in future periods.

FUTURE PLANS

The aims and objectives continue to be relevant and, at present, there are no plans to change these. Future activities will involve the following:

- **The Domestic Abuse Service** - supporting women who have experienced/are currently experiencing domestic abuse.
- **The Community Integration Project (CIP)** - supporting women who have offended in the past or who are at risk of offending/re-offending in the future.
- **Women's Refuge** - supporting women who are fleeing from, or who are facing homelessness due to, domestic violence
- **Volunteering** - WAITS volunteering program to include accessing volunteers to support the running of the Charity. Supporting Clients through befriending as well as supporting clients with work placements.

WAITS is working toward the future stability of the charity and has a 5-year Business Strategy in place involving services that can be traded to the public sector and the infrastructure to manage tenders and commissions from voluntary and public sectors.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is governed by a Memorandum of Association dated 10th February 2012.

Recruitment and appointment of new trustees

Trustees are appointed as necessary by the continuing Trustees.

Organisational structure

Trustees meet bimonthly. A Chief Executive Officer is appointed to manage the day-to-day operations of the charity. WAITS employ staff to achieve its aims and currently employs 8 staff members:

- Chief Executive Officer
- Operations Co-ordinator
- Part time Finance Officer
- One full time Senior Domestic Abuse Worker
- Two full time Women's Support and Development Worker (Domestic Abuse)
- One part time Refuge and Housing support worker
- Two part time Transition Workers (Women Offenders)
- One full time Resettlement worker (women Offenders)

Induction and training of new trustees

New Trustees are introduced to the staff team as part of their induction and are invited to attend two Away Days held each year for planning and review purposes. They receive training and information on their responsibilities as Trustees and other organisational documentation e.g. operational and strategic plans and financial reports.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

A review of the potential risks takes place once a year at one of the Staff and Trustees Away Days. This enables Trustees to ensure that policies and procedures are in place to minimise any impact. The identified risks and responses are as follows.

RISK	MANAGEMENT	ACTION
WAITS fails to achieve objectives and targets outlined in business plan	Ensure monitoring of business & operational plan at Business Planning Sub-Group meetings and Trustee Board meetings	CEO and Trustees
	Gather information for evaluation and monitoring of WAITS services through WAITS outcomes and activities database	CEO, Operations Co-ordinator and Staff
	Carry out monthly staff supervisions to ensure staff targets are on schedule and monitor staff development programme	CEO, Operations Co-ordinator
	Ensure regular communication of issues or challenges at weekly staff meetings	Operations Co-ordinator
Inadequate revenue funding in the short, medium and long term	Fundraising strategy in place - monitored at Trustee Board meetings	CEO and Trustees
	Reserves Policy in place and monitored	CEO and Trustees
	Fundraiser in place	CEO and Trustees
Inadequate funding for the groups we are working with	Fundraising strategy in place developing partnerships and commissioning opportunities with public sector	CEO and Trustees
	Income Generation Strategy in place. Monitored by Trustees	CEO and Trustees
High staff turnover	Ensure ongoing communication with staff and management	CEO and Operations Co-ordinator
	Document supervisions and team meetings	Operations Co-ordinator
	Secure funding in place	CEO and Trustees
WAITS workers unable to meet delivery of operational plan due to limited capacity	Staff development programme	Operations Co-ordinator
	Ensure regular progress checks with staff	CEO and Operations Co-ordinator
	Document supervisions and team meetings	Operations Co-ordinator
	Agree corrective action referring to the operational plan including possibility of existing or new resources taking on some of the work	CEO and Operations Co-ordinator

Women Acting in Today's Society
(W.A.I.T.S)

Report of the Trustees
for the year ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

	Consider additional contingencies to deliver outputs at Board meeting	CEO and Trustees
	Ensure monitoring of outputs and outcomes and outcomes in operational plan at Business Planning sub-group meetings.	CEO and Trustees
	Additional monitoring of Business Planning Sub-Group carried out at Board Meetings	CEO and Trustees
WAITS unable to adequately monitor and evaluate need, outputs, outcomes and impact of world territorialism by other stakeholders, agencies and referral partners.	Ensure quality standards met PQASSO level 1 in place	CEO and Trustees
Lack of co-operation from other stakeholders, agencies and referral partners	Ensure good networks and communication systems with stakeholders, agencies and referral partners	CEO and Trustees

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07155976 (England and Wales)

Registered Charity number
1135026

Registered office
235 Dudley Road
Winson Green
Birmingham
B18 4EJ

Trustees
K Bailey Director
Mrs S Bateman Treasurer
M L Cadogan Director
D Labassiere Director
D S Matharoo Chair (resigned 10.11.20)
E M Braham Company Director
B K Gill Company Director
H Slater Legal Representative
T L Swani Chief Executive Charitable Trust (appointed 21.7.20)

Company Secretary
Mrs M Lewinson

Auditors
Nicklin Audit Limited
Chartered Accountants
Statutory Auditors
Church Court
Stourbridge Road
Halesowen
West Midlands
B63 3TT

Women Acting in Today's Society
(W.A.I.T.S)

Report of the Trustees
for the year ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Co-operative Bank
118-120 Colmore Row
Birmingham
B3 3BA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Women Acting in Today's Society (W.A.I.T.S) for the purposes of company law) are responsible for preparing the Report of the Trustees 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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

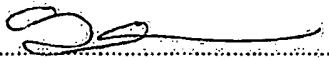
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Nicklin Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 28th March 2022 and signed on its behalf by:

Trustee


MRS S. BATEMAN

Report of the Independent Auditors to the Trustees of
Women Acting in Today's Society
(W.A.I.T.S)

Opinion

We have audited the financial statements of Women Acting in Today's Society (W.A.I.T.S) (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

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 Report of the Independent Auditors 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.

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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

We identify and assess risks of material misstatement of the financial statements, whether due to fraud and error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry, control environment and business performance;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we have identified having reviewed the company's procedures for complying with laws and regulations and whether they were aware of any instances of non-compliance. The key laws and regulations we considered in this context included the Companies Act 2006.

As a result of these procedures we considered the opportunities that may exist within the organisation for fraud resulting in material misstatement in the financial statements. We considered that any such opportunities are mitigated by the fact that the company is under the close control of its directors.

Our procedures to arrive at this conclusion included the following:

- reviewing balance sheet control accounts to ensure properly reconciled;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring with management concerning actual and potential litigation claims.

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 Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees of
Women Acting in Today's Society
(W.A.I.T.S)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Nicklin Audit Limited

Nicklin Audit Limited
Chartered Accountants
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Church Court
Stourbridge Road
Halesowen
West Midlands
B63 3TT

Date: *28th March 2022*

Women Acting in Today's Society
(W.A.I.T.S)

Statement of Financial Activities
for the year ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		17,922	357,761	375,683	316,019
Charitable activities					
Charitable activities		49,929	-	49,929	79,897
Other trading activities	2	284	-	284	497
Investment income	3	24	-	24	-
Total		<u>68,159</u>	<u>357,761</u>	<u>425,920</u>	<u>396,413</u>
EXPENDITURE ON					
Raising funds		23,749	-	23,749	27,836
Charitable activities					
Charitable activities		37,489	268,597	306,086	253,464
Total		<u>61,238</u>	<u>268,597</u>	<u>329,835</u>	<u>281,300</u>
NET INCOME		<u>6,921</u>	<u>89,164</u>	<u>96,085</u>	<u>115,113</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		66,302	105,448	171,750	56,637
TOTAL FUNDS CARRIED FORWARD		<u><u>73,223</u></u>	<u><u>194,612</u></u>	<u><u>267,835</u></u>	<u><u>171,750</u></u>

The notes form part of these financial statements

Women Acting in Today's Society
(W.A.I.T.S)

Balance Sheet
31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	9	6,040	10,000	16,040	1,879
CURRENT ASSETS					
Debtors	10	7,810	43,489	51,299	29,901
Cash at bank and in hand		78,999	141,123	220,122	157,399
		86,809	184,612	271,421	187,300
CREDITORS					
Amounts falling due within one year	11	(19,626)	-	(19,626)	(17,429)
NET CURRENT ASSETS		67,183	184,612	251,795	169,871
TOTAL ASSETS LESS CURRENT LIABILITIES		73,223	194,612	267,835	171,750
NET ASSETS		73,223	194,612	267,835	171,750
FUNDS	12				
Unrestricted funds				73,223	66,302
Restricted funds				194,612	105,448
TOTAL FUNDS				267,835	171,750

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.


The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28th March 2022 and were signed on its behalf by:


Trustee **MRS S. BATEMAN**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Computer equipment	- 25% on cost

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Limited by guarantee

The liability of members in the case of winding up is limited to £10 per member.

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	284	497

Notes to the Financial Statements - continued
for the year ended 31 March 2021

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>24</u>	<u>-</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Auditors' remuneration	2,000	-
Depreciation - owned assets	<u>5,672</u>	<u>2,019</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

6. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	168,867	126,845
Social security costs	9,308	6,248
Other pension costs	<u>4,204</u>	<u>3,037</u>
	<u>182,379</u>	<u>136,130</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Staff	<u>8</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	169,413	146,606	316,019
Charitable activities			
Charitable activities	79,897	-	79,897
Other trading activities	<u>497</u>	<u>-</u>	<u>497</u>
Total	249,807	146,606	396,413
EXPENDITURE ON			
Raising funds	27,836	-	27,836

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Charitable activities			
Charitable activities	156,010	97,454	253,464
Total	<u>183,846</u>	<u>97,454</u>	<u>281,300</u>
NET INCOME	<u>65,961</u>	<u>49,152</u>	<u>115,113</u>

RECONCILIATION OF FUNDS

Total funds brought forward	341	56,296	56,637
TOTAL FUNDS CARRIED FORWARD	<u>66,302</u>	<u>105,448</u>	<u>171,750</u>

8. DONATIONS

	Unrestricted Funds	Restricted Funds	Total Funds 2021
Donations			
General donations	17,922	-	17,922
Grants			
Lloyds Bank Foundation	-	44,604	44,604
Big Lottery	-	117,612	117,612
Oak Foundation	-	81,989	81,989
Henry Smith	-	40,800	40,800
Nationwide	-	-	-
Trusthouse	-	26,000	26,000
MHCLG	-	36,756	36,756
Garfield Weston	-	10,000	10,000
	<u>17,922</u>	<u>357,761</u>	<u>375,683</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
Donations			
General donations	39,910	-	39,910
Grants			
Harborne Parish Lands	3,243	-	3,243
Lloyds Bank Foundation	33,000	-	33,000
Big Lottery	-	78,707	78,707
Nationwide	-	47,170	47,170
Oak Foundation	-	43,489	43,489
Henry Smith	-	40,600	40,600
Awards for All	9,900	-	9,900
Trusthouse	-	20,000	20,000
	<u>86,053</u>	<u>229,966</u>	<u>316,019</u>

Women Acting in Today's Society
(W.A.I.T.S)

Notes to the Financial Statements - continued
for the year ended 31 March 2021

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2020	37,719	-	37,719
Additions	-	19,833	19,833
At 31 March 2021	37,719	19,833	57,552
DEPRECIATION			
At 1 April 2020	35,840	-	35,840
Charge for year	714	4,958	5,672
At 31 March 2021	36,554	4,958	41,512
NET BOOK VALUE			
At 31 March 2021	1,165	14,875	16,040
At 31 March 2020	1,879	-	1,879

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments	51,299	29,901

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	7,862	8,717
Social security and other taxes	4,797	4,145
Net wages control	-	41
Other creditors	6,967	4,526
	19,626	17,429

12. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	66,302	6,921	73,223
Restricted funds			
Restricted	105,448	89,164	194,612
TOTAL FUNDS	171,750	96,085	267,835

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,159	(61,238)	6,921
Restricted funds			
Restricted	357,761	(268,597)	89,164
TOTAL FUNDS	<u>425,920</u>	<u>(329,835)</u>	<u>96,085</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	341	65,961	66,302
Restricted funds			
Restricted	56,296	49,152	105,448
TOTAL FUNDS	<u>56,637</u>	<u>115,113</u>	<u>171,750</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	249,807	(183,846)	65,961
Restricted funds			
Restricted	146,606	(97,454)	49,152
TOTAL FUNDS	<u>396,413</u>	<u>(281,300)</u>	<u>115,113</u>

Details regarding the above movements in relation to 2021 are as shown below:

	Balance at 1.4.20 £	Income £	Expenditure £	Transfer £	Balance at 31.3.21 £
General Fund:	66,302	68,159	(61,238)	-	73,223
	<u>66,302</u>	<u>68,159</u>	<u>(61,238)</u>	<u>-</u>	<u>73,223</u>
Restricted funds:					
Henry Smith	20,131	40,800	(27,165)	-	33,766
Big Lottery	34,459	117,612	(99,015)	-	53,056
MHCLG	-	36,756	(18,955)	-	17,801

Women Acting in Today's Society
(W.A.I.T.S)

Notes to the Financial Statements - continued
for the year ended 31 March 2021

12. MOVEMENT IN FUNDS - continued

Oak Foundation	25,667	81,989	(64,167)	-	43,489
Trusthouse	7,588	26,000	(2,791)	-	30,797
Other restricted funds	17,603	54,604	(56,504)	-	15,703
	<u>105,448</u>	<u>357,761</u>	<u>(268,597)</u>	<u>-</u>	<u>194,612</u>
Total	<u>171,750</u>	<u>425,920</u>	<u>(329,835)</u>	<u>-</u>	<u>267,835</u>

The nature and purpose of each of the major restricted funds is explained below.

Henry Smith

During 2018 the charity received income from The Henry Smith Charity towards a project providing resettlement services and activities for female ex-offenders and those at risk of offending in Birmingham.

Big Lottery

The charity received funding from the Big Lottery towards its Community Integration Project supporting women who have offended or who are at risk of offending.

MHCLG

The charity received funding from the Ministry of Housing, Communities and Local Government to contribute towards the costs of providing refuge accommodation and transition support for women fleeing domestic abuse.

Oak Foundation

The charity received income towards developing the participation of women in volunteering, decision-making and influencing.

Trusthouse

From April 2019 the charity received income to provide services supporting women who have experienced or are currently experiencing domestic abuse, and the purchase costs of hardware, software and IT support and maintenance to enable this.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Women Acting in Today's Society
(W.A.I.T.S)

Detailed Statement of Financial Activities
for the year ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	35,922	39,911
Grants	339,761	276,108
	<u>375,683</u>	<u>316,019</u>
Other trading activities		
Fundraising events	284	497
Investment income		
Deposit account interest	24	-
Charitable activities		
Sundry income from charitable activities	2,423	400
Rent and contribution for women's refuge	47,506	79,497
	<u>49,929</u>	<u>79,897</u>
Total incoming resources	<u>425,920</u>	<u>396,413</u>
EXPENDITURE		
Raising donations and legacies		
Legal and professional	19,543	23,150
Other trading activities		
Purchases	1,028	-
Event costs	2,389	1,675
Advertising	789	3,011
	<u>4,206</u>	<u>4,686</u>
Charitable activities		
Wages	168,867	126,845
Social security	9,308	6,248
Pensions	4,204	3,037
Rates and water	6,526	5,861
Insurance	2,885	1,560
Light and heat	5,620	5,795
Telephone	7,874	3,950
Sundries	11,963	1,039
Rent	45,726	38,882
Repairs	4,010	5,957
Other property costs	291	314
Travel and subsistence	1,091	5,149
Legal and professional	10,036	25,081
Office costs	11,632	11,777
Training	8,381	9,950
Fixtures and fittings	714	2,019
Computer equipment	4,958	-
	<u>304,086</u>	<u>253,464</u>

This page does not form part of the statutory financial statements

Women Acting in Today's Society
(W.A.I.T.S)

Detailed Statement of Financial Activities
for the year ended 31 March 2021

	2021 £	2020 £
Support costs		
Governance costs		
Auditors' remuneration	2,000	-
Total resources expended	<u>329,835</u>	<u>281,300</u>
Net income	<u>96,085</u>	<u>115,113</u>