

Company Limited by Guarantee Registration Number: 04185635 (England and Wales)

Charity Commission Registration Number: 1087210

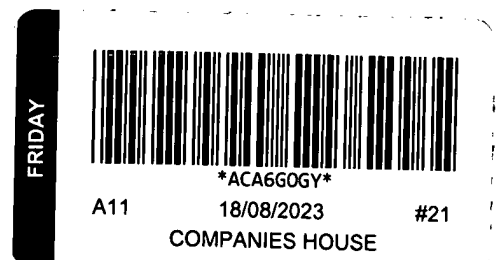
OSCR Registration Number: SC045460

The St. John and Red Cross Defence Medical Welfare Service

(LIMITED BY GUARANTEE)

Annual Report and Financial Statements

For the Year Ended 31 March 2023



**THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE
(LIMITED BY GUARANTEE)**

LEGAL AND ADMINISTRATION

Patron	HRH The Duchess of Edinburgh
Trustees	<div>Mrs M Burton (Chairman) - appointed November 2017</div> <div>Brigadier (Rtd) D Keenan OBE (Deputy Chairman) - appointed August 2012 - resigned February 2023</div> <div>Brigadier (Rtd) M T Griffiths CBE QPM - appointed November 2015</div> <div>Mr A Buckham - appointed September 2013</div> <div>Mr P Taylor - appointed October 2017</div> <div>Mr J Macnamara - appointed October 2017</div> <div>Mrs J Lynch - appointed September 2020</div> <div>Colonel C Waterworth MBE - appointed May 2022</div>
Chief Executive Officer	Paul Gaffney
Other Key Management Personnel	<div>Abby Dryden – Operations Director</div> <div>Dermot Stephens – Head of Finance – appointed July 2022</div> <div>Jo Wyatt – Head of Finance – resigned June 2022</div>
Principal and Registered Office	<div>The Old Stables</div> <div>Redenham Park</div> <div>Redenham</div> <div>Near Andover</div> <div>Hampshire</div> <div>SP11 9AQ</div> <div> 01264 774000</div> <div> www.dmws.org.uk</div>
Company registration number	04185635
Charity registration number	1087210
OSCR registration number	SC045460
Auditors	<div>Buzzacott LLP</div> <div>130 Wood Street</div> <div>London</div> <div>EC2V 6DL</div>
Main bankers	<div>National Westminster Bank plc</div> <div>48 Blue Boar Row</div> <div>Salisbury</div> <div>Wiltshire</div> <div>SP1 1DF</div>

**THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE
(LIMITED BY GUARANTEE)**

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THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE DMWS (LIMITED BY GUARANTEE)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The trustees (who are also the directors of the company) present their report (which is combined with the directors' report for purposes of company law).

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Background and Constitution

History - DMWS was formed from The Service Hospitals Welfare Department (SHWD) in 2001 and it has been providing a Hospital Welfare Service under contract to the Ministry of Defence (MoD). The SHWD was originally a joint creation of the Venerable Order of St John of Jerusalem and the British Red Cross Society. Initially, during World War I, the Joint Committee drawn from both charities was tasked to provide personnel to assist the medical officers in military hospitals worldwide, including on deployment in field units. At the outset of World War II, they were asked to raise an organisation, chaired by Edwina, the first Countess Mountbatten, wife of Lord Louis Mountbatten, this time to provide welfare support in Service Hospitals and medical facilities all over the world. The SHWD came into being in 1943 and adapted their role to complement and underpin the clinical work of their medical colleagues. Wherever the Military Medical Services were, so welfare officers would be found, working within both established and field medical units. This included deployment into Aden, Palestine, Egypt, Malaya, Iraq and Afghanistan to name but a few. Now in our 80th year, and with thanks to our generous supporters, we continue our mission to help service personnel, veterans, and others on the frontline during their most critical time of need. What is more, we have been able to diversify and adapt our service to meet the needs of a changing cohort of beneficiaries and believe that our service is as relevant today as it was 80 years ago.

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE DMWS (LIMITED BY GUARANTEE)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023



1943
Formation DMWS. Originally known as the Service Hospital Welfare Department (SHWD).

1944
Cairo Support is given to military patients and nursing staff in Cairo.

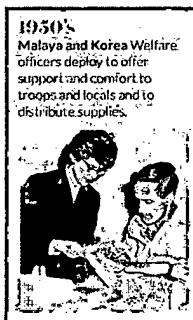
Europe Welfare officers are based across Europe to facilitate vital communication between casualties and their families.

1944 - 1945
India DMWS facilitates communication with families of serving soldiers, give practical support to troops and help prisoners of war suffering with mental health issues.

1946 - 1947
France DMWS helps to trace British Nationals in France to enable communication and provide supplies.

1947 - 1950
The Swiss Scheme Welfare officers accompany injured servicemen on convalescent trips to Switzerland.

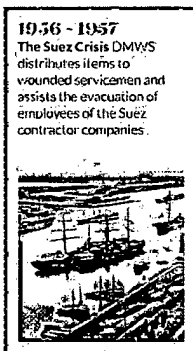
1947 - 2019
Germany Welfare staff were stationed in Germany to provide practical and emotional support to military patients and their families based there.



1950's
Malaya and Korea Welfare officers deploy to offer support and comfort to troops and locals and to distribute supplies.

1955
Austrian Barn Fire Welfare officers travel to Austria to assist injured British soldiers and support the bereaved.

1956
Hungarian Refugee Crisis Help is provide during the crisis, where a total of 200,000 refugees fled from Hungary.



1956 - 1957
The Suez Crisis DMWS distributes items to wounded servicemen and assists the evacuation of employees of the Suez contractor companies.

Since 1963
Cyprus Support is provided to the armed forces community stationed in Cyprus when receiving hospital care.

Since 1968
Northern Ireland Welfare officers deployed to support troops during Operation Banner and remain to deliver our service to the armed forces based there.

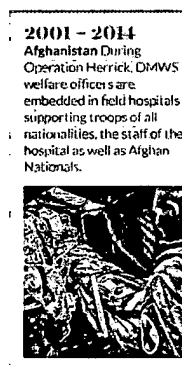
1982
The Falklands Welfare officers deploy to the Falkland Islands and are based on SS Uganda, the military hospital ship, during Operation Corporate.

1990 - 1991
1st Gulf War During Operation Granby, welfare officers assist in the field hospitals to support troops of all nationalities.

1991 - 1992
Lebanon Hostage Crisis Welfare officers support the families of Terry Waite and John McCarthy following their release from captivity.

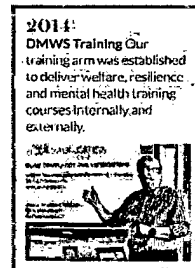
1992 - 1995
Balkans DMWS provides welfare support to troops serving in former Yugoslavia.

2001
Independent Charity As a result of forming an independent charity, the organisation name changed to Defence Medical Welfare Service (DMWS).



2003 - 2011
2nd Gulf War Welfare officers are based in field hospitals during Operation Telic. The welfare department came under attack but fortunately no staff were injured.

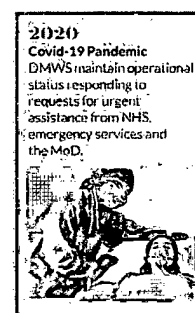
2014 - 2015
Ebola Crisis Welfare officers support the families of Ebola patients, recently returned from Sierra Leone.



2016
Diversification DMWS expands its welfare support to new beneficiaries including veterans, the police, the probation service and the NHS.

2017
Manchester Arena Attack Welfare officers support the people affected by the attack: emergency services, patients, their families and the bereaved.

2018
75th Anniversary DMWS is proud to have supported more than 1,000,000 patients and their families since 1943.



66

The continuance of the service to its present day is as a result of the commitment of all our welfare staff past and present who have always maintained the original and humanitarian ethos of our parent charities. We believe that the need for our service is as great today as it was 77 years ago.

DMWS is directed by the Board, which is comprised of Trustees, the Chief Executive Officer ("CEO") and the organisations Secretary. The CEO, Welfare Officers and other members of staff are salaried positions. The CEO, Welfare Officers and other members of staff are appropriately qualified or undertake relevant professional developmental training to ensure that they meet the DMWS Code of Practice. The processes and policies and all activities are monitored through the continuing quality assurance programme that is audited internally and externally as part of our continued commitment to ISO 9001. Additionally, DMWS maintain high standards of information governance and cyber security through the application of robust policies and procedures and staff training. Cyber governance is externally accredited and verified by the award of Cyber Essentials Plus certification, the leading national standard for cyber security.

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE DMWS (LIMITED BY GUARANTEE)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who meet as a Board at least every three months, set the strategy and policy for the service. The strategy is reviewed regularly and a Strategic Plan out to 2026 has been developed, which aims for DMWS to be the service provider of choice in the welfare arena, and to raise the standard of welfare delivery across all sectors. The Chairman, on behalf of the Board, monitors implementation of that policy by regular contact with the CEO.

DMWS is registered with the Charity Commission for England and Wales (1087210) and the Office of the Scottish Charity Regulator (045460).

Trustees

The number of trustees shall be not less than two and is not subject to a maximum. Under the Articles of Association of the Company the Priory of England and the Islands of the Order of the Hospital of St John of Jerusalem ("the Priory") and the British Red Cross Society ("the Society") the Board of Trustees of DMWS shall include up to two trustees proposed by the Priory and up to two trustees proposed by the Society. An annual skills audit is conducted by Mike Griffiths who identifies the skills required in trustees and recruitment against that need is conducted based on the strategic requirement for expertise to be reflected appropriately among Board Members. Trustees may serve for terms of three, six or nine years.

The following Trustees were in office on 31 March 2023 and served throughout the year:



Maryanne Burton



Mike Griffiths CBE QPM



Andrew Buckham



James Macnamara



Jocelyn Lynch



Paul Taylor



Clare Waterworth
MBE

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE DMWS (LIMITED BY GUARANTEE)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Trustees' Remuneration and Expenses

None of the trustees has received any remuneration or similar benefits from DMWS. Out of pocket travel and subsistence expenses of £857 (2021/22: £1,197) were reimbursed to 3 trustees (2021/22: 4). The charity purchased professional indemnity insurance on the behalf of the trustees in the year. The premium on this insurance was £4,200 (2021/22 £4,938).

Trustees' Induction and Training

On appointment, trustees are provided with a comprehensive induction package which ensures they understand their legal and fiduciary responsibilities and trustee briefings are delivered on appointment and throughout the year including visits to DMWS staff in the field. This year, trustees have held two 'away days' to do deep dive sessions on key aspects relating to the future development of the organisation.

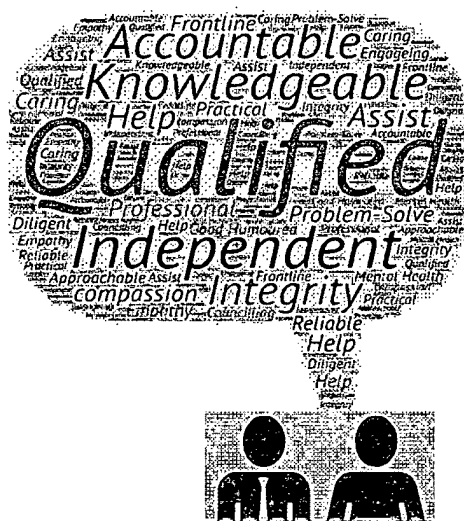
Employees

DMWS is an equal opportunities employer and applies objective criteria to assess merit. Recruitment and selection for promotion are based on merit and aptitude for post. Briefing papers, policies and operating procedures are reviewed annually and are the principal mechanism for communicating changes in law, policy and process to the staff, and are made readily available to all staff members.

There is a comprehensive training system which has been implemented to ensure all employees are appropriately trained for their role, technically and in terms of leadership and management. This starts with induction, which is compulsory for all staff, including trustees, and is followed up by role-specific professional development and a package of personal development. Training for Welfare Officers includes attendance at the Diploma for Welfare Professionals, a course developed by DMWS to ensure the professionalism of Welfare is standardised, and that DMWS are leading the way in this field.



DMWS Team Skills



All probationary staff are monitored and reviewed closely throughout probation by their line managers. All Welfare Officers have access to personal clinical supervision which is provided by DMWS as part of our duty of care in order to support them as part of their development and additional provision is made available in particularly challenging instances.

DMWS strives to have a culture of inclusivity, mutual respect and of valuing individuals and their differences. We recognise and value the benefits of employing individuals from varied backgrounds and are

committed to cultivating a creative and inclusive workplace. DMWS as an employer and service provider takes all reasonable measures to ensure its practices are free from discrimination, are inclusive, and accessible to all. DMWS upholds the rights of service users, employees, workers and volunteers to be treated fairly and without discrimination on any grounds.

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE DMWS (LIMITED BY GUARANTEE)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Salaries for all staff are reviewed within the annual budget and any increases are subject to Board approval from recommendations made via the Remuneration Committee. This applies to the salaries of the Senior Management Team, which are also reviewed annually by the Remuneration Committee and are set in line with salaries of similar roles in the charity sector. The total employee benefits for the Senior Leadership Team for the year 2022/23 were £187,259 (2021/22: £175,884).

OBJECTIVES AND ACTIVITIES

Principal Objects

The principal objects of DMWS are:

- The provision of hospital welfare services for members of HM Forces, their dependants, and others engaged by or acting in support of the Armed Forces. Support Veterans and their families when they need support within a medical context.
- Supporting serving personnel and reservists, veterans, the Merchant Navy, and frontline groups such as the police and the NHS staff including their dependent relatives.
- The carrying on of such other activities as are exclusively charitable and as the Trustees shall think fit including work within defence rehabilitation and recovery.

DMWS retains the humanitarian ethos of our forebears in St John and Red Cross and 100% of our activity is in direct support of delivering public benefit to those who serve and those who have served in the past. This applies to the future strategic direction of the organisation in our intent to become the national provider of choice for welfare support in the clinical care pathway.

Aims and Objectives

Diversification and Growth: DMWS welfare officers and clinical staff provide a variety of hospital welfare services ranging from routine day-to-day assessments through to highly complex practical and emotional support. Our support for the Veterans community now accounts for 50% of our case work. These services are currently provided in hospitals, or within the medical pathway, such as personnel recovery centres, in the United Kingdom and Cyprus. New work has followed on from the Board's decision to diversify into broader areas within the Defence environment and beyond to the NHS and Emergency Services as part of the strategic plan for growth. Work is ongoing in securing sustainable funding for projects in areas where funding has already been provided, to ensure the continuation of service delivery to stakeholders, and service users.



THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE DMWS (LIMITED BY GUARANTEE)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Grants and Fundraising: DMWS has continued to make significant progress with their grants programme which has generated pivotal funding for both specific project funding and important core funding grants. This has maintained vital welfare support for those who serve and their family members and carers as well as driven expansion both in terms of geographical reach and development of further expertise.

DMWS does not engage in public fundraising and does not use professional fundraisers or commercial participators. DMWS nevertheless observes and complies with the relevant fundraising regulations codes. During the year, there was no non-compliance of these regulations and codes and DMWS received no complaints relating to its fundraising practice.

We are extremely grateful for funding received from the following organisations:

Armed Forces Covenant Fund Trust
Arborfield Old Boys Association
ABF The Soldiers' Charity
Age Scotland
Alan Boswell Group Charitable Trust
Army Central Fund
Baron Davenport's Charity
Boots Charitable Trust
EF Bulmer Trust
Camden and Islington NHS Foundation Trust
G J W Turner Trust
Great Western Hospitals NHS Foundation Trust
Herefordshire Community Foundation
Hugh Fraser Foundation
Imperial College Healthcare NHS Trust
Merchant Navy Welfare Board
Ministry of Defence
NHS Devon
NHS Dorset
NHS England
NHS Greater Glasgow and Clyde
NHS Lanarkshire
NHS Lothian
NHS Fife
Northampton General Hospital NHS Trust
Police Federation of England and Wales
Queen Mary's Roehampton Trust
RAF Benevolent Fund
Royal Navy and Royal Marines Charity
Robertson Trust
Royal United Hospitals Bath NHS Foundation Trust
Salisbury NHS Foundation Trust
Scottish Veterans Fund
Somerset NHS Foundation Trust
The Dulverton Trust

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE DMWS (LIMITED BY GUARANTEE)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Eveson Trust
The Gosling Foundation
The Michael Marsh Charitable Trust
The National Lottery Community Fund
The Orders of St John Care Trust
The Royal British Legion
The Valentine Charitable Trust
The Veterans Hub Weymouth
Veterans' Health Innovation Fund
Veterans' Foundation

Public Benefit

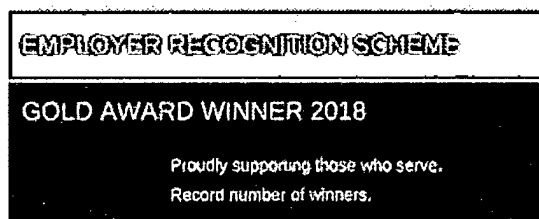
The trustees confirm that DMWS is compliant with the rules for public benefit. The ultimate beneficiaries are the members of Armed Forces Community, Veterans, the Police, their dependants, and others engaged by or acting in support of the Armed Forces. Armed Forces Covenant Funding, several project grants and broadened funding have allowed DMWS to diversify into other arenas such as the Police and NHS workers, developing a training capability and partnership working with charities, the NHS and local authorities and has extended the support it provides to its beneficiaries in line with the organisation's intent to serve a broader population.

In the financial year we have supported 4,241 service users and an additional 5,783 family members and staff, giving a total of 10,024 beneficiaries. This is further growth in people helped by the organisation (+6%) as we have taken on more contracted projects and expanded into new geographical locations.

ACHIEVEMENTS AND PERFORMANCE

DMWS continues to provide outstanding service delivery to all our stakeholders and service users, and recognition for employees has been outstanding throughout 2022/23, with the following nominations and awards received:

- Employers Recognition Award Gold
- Charity Contribution to COVID-19 Response – Team Hereford
- Finalist of Soldiering On Awards 2022
- Finalist of Celebrating Forces Awards 2023
- Veterans Mental Health Support Accreditation
- Fighting with Pride – Pride in Veterans Standards



THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE DMWS (LIMITED BY GUARANTEE)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023



DMWS Welfare Officer Matt Long receiving the 'Outstanding Partner' award as part of the Salisbury NHS Foundation Trust (Salisbury District Hospital) annual staff award.

FINANCIAL REVIEW

Financial report for the year

Total income resources for the year ended 31 March 2023 amounted to £2,811,546 (2021/22 £2,182,998), an increase on last year and an excellent achievement in today's financial climate. This is due to an increase in donations, grants and welfare services. The cost of DMWS's on-going activities during the period amounted to £2,755,437 (2021/22 £2,099,362) giving a surplus of £56,109 (2021/22 £83,636).

The deferred income for 2022/23 is £555,259 (2021/22 £498,329). The balance sheet shows an increase in total funds to £415,046 (2021/22 £358,937).

RESERVES POLICY

The trustees approved a policy on financial reserves in February 2018 and agreed that at the beginning of each financial year a full review of the company's commitments and costs should form the basis of the financial reserves policy. The trustees have examined the requirement for free reserves; unrestricted funds which are not represented by tangible fixed assets, and which are not designated for specific purposes or otherwise committed. Direct project costs are independent of core costs and are covered by their respective restricted funds. The trustees have re-affirmed that, having regard to the nature of the activities of DMWS, the level of free reserves cover three months' ordinary recurrent expenditure (approximately £275,000). On 31 March 2023, the free reserves amounted to £355,223 (2021/22 £283,097). This is an increase on the previous year's reserves and is in accordance with the policy.

**THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE DMWS
(LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

INVESTMENT POLICY

The trustees re-affirmed their policy on the management of investments in February 2023. The trustees have determined that the management of the charity's investments should be undertaken through the Common Investment Funds for Charities (COIF). This decision will be regularly reviewed by the trustees, as part of the Audit and Finance Committee. During the year, the charity did not hold any investments.

PLANS FOR FUTURE PERIODS

The successful implementation of the strategic plan to increase income sources and to diversify the cohorts supported by our service has provided stability through challenging times. In the past DMWS was primarily dependent upon delivery of the hospital welfare service which has now been broadened to include more support within the community and in the support of sector workers such as the police service. The Board is continuing to diversify the organisation's activities to achieve a robust business model that continues to be sustainable. It has agreed the following plans for the coming year:

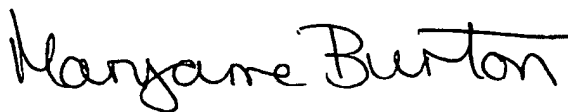
- Continue to add additional capabilities around clinical support and counselling services.
- Broaden services to provide a wider geographical reach across all parts of the UK.
- Identify further opportunities for new work in delivering support to those that work on frontline services.
- Secure further commissioning of our service within the NHS.
- Increase grant funding to further allow DMWS to become financially independent with a variety of income streams.

In the year 2023/24, the trustees expect the charity to operate within the projected budget agreed at the February 2023 board meeting.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the Trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each Trustee has taken all the steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Approved by the Board of Trustees



Maryanne Burton

Date: 25 July 2023

**THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE
(LIMITED BY GUARANTEE)**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees, who are also the directors of The St. John and Red Cross Defence Medical Welfare Service for the purpose of company law, are responsible for preparing the Trustees' Report and the Financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Principles), including Financial Reporting Standard 102 'The Financial Reporting Standard in the UK and Republic of Ireland'.

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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities' SORP (FRS102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

**THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE
(LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE ST JOHN AND
RED CROSS DEFENCE MEDICAL WELFARE SERVICE**

Opinion

We have audited the financial statements of St John and Red Cross Defence Medical Welfare Service (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the notes to the financial statements. 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 charitable company's affairs as at 31 March 2023 and of 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 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 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.

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.

**THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE
(LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE ST JOHN AND
RED CROSS DEFENCE MEDICAL WELFARE SERVICE**

Opinions 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, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report, which is also the directors' report for the purposes of company law, has 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 charitable company 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 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- proper and adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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.

Auditor's 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

**THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE
(LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE ST JOHN AND
RED CROSS DEFENCE MEDICAL WELFARE SERVICE**

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Charities Act 2011).

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- assessed whether judgements and assumptions made in determining the accounting estimate for the provision for bad debts were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

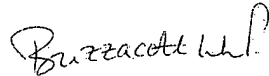
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

**THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE
(LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE ST JOHN AND
RED CROSS DEFENCE MEDICAL WELFARE SERVICE**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charity's trustees as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Shachi Blakemore (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Date: 02 August 2023

Buzzacott LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

**THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES (including income and expenditure)
FOR YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<u>Income from:</u>					
Donations, grants and legacies	3	50,383	1,412,818	1,463,201	1,395,459
Interest receivable		6,049	-	6,049	148
Furlough scheme grant income		-	-	-	17,343
Charitable activities:	4				
Welfare services		942,396	399,900	1,342,296	766,532
Education and training		-	-	-	3,516
Total income		998,828	1,812,718	2,811,546	2,182,998
<u>Expenditure:</u>					
Charitable activities:					
Welfare services		926,702	1,828,735	2,755,437	2,039,358
Education and training		-	-	-	60,004
Total expenditure	5	926,702	1,828,735	2,755,437	2,099,362
Net income/(expenditure)		72,126	(16,017)	56,109	83,636
Fund balances brought forward at 1 April		283,097	75,840	358,937	275,301
Fund balances carried forward at 31 March	18	355,223	59,823	415,046	358,937

Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All activities are classified as continuing. There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

The notes on pages 21 to 33 form part of these financial statements.

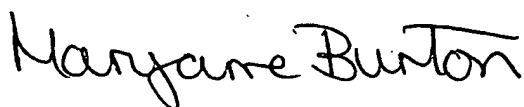
**THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE
(LIMITED BY GUARANTEE)**

**BALANCE SHEET
AS AT 31 MARCH 2023**

	Notes	£	2023 £	£	2022 £
Fixed assets					
Intangible assets	12	-	-	-	-
Tangible assets	13	-	-	-	-
Current assets					
Debtors	14	276,678	162,118		
Short term deposits, cash at bank and in hand		835,408	915,468		
		<u>1,112,086</u>	<u>1,077,586</u>		
Creditors: amounts falling due within one year	15	(697,040)	(718,649)		
Net current assets			415,046		358,937
Total net assets			415,046		358,937
Funds and reserves					
<i>Income funds</i>					
Restricted funds	17	59,823	75,840		
Unrestricted funds		<u>355,223</u>	<u>283,097</u>		
Total funds		415,046	358,937		

The notes on pages 21 to 33 form part of these financial statements.

The financial statements were approved by the Board on 25th July 2023 by:



Maryanne Burton - Trustee

Company Registration No. 04185635

**THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE
(LIMITED BY GUARANTEE)**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	2023	2022
£	£	£
Net cash provided by operating activities		
Net income	56,109	83,636
(Decrease)/increase in creditors	(21,609)	94,098
(Increase) in debtors	(114,560)	(63,867)
Depreciation of fixed assets	-	3927
Investment income	(6,049)	(148)
	(86,109)	117,646
Net cash from operating activities		
Cash flows from investing activities		
Investment income		148
	6,049	148
Cash provided by investing activities		
	6,049	148
(Decrease)/increase in cash	(80,060)	117,794
Cash and cash equivalents at the beginning of the year	915,468	797,674
Cash and cash equivalents at the end of the year	835,408	915,468

	At 1 April 2022	Cash flows	Non-cash changes	At 31 March 2023
	£	£	£	£
Reconciliation of cash flows and net debt				
Cash at bank and in hand	915,468	(80,060)	-	835,408

No separate reconciliation of net debt has been prepared as there is no difference between the net cash (debt) of the Charity and the cash and cash equivalents.

**THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1 Statutory Information

The charitable company is a company limited by guarantee, with no share capital, registered in England and Wales as a company and as a charity with the Charity Commission and the Office of the Scottish Charity Regulator.

2 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. There are no material uncertainties about The St John and Red Cross Defence Medical Welfare Service's ability to continue as a going concern.

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

The St John and Red Cross Defence Medical Welfare Service meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2.2 Income

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

Income is deferred only when the charity must fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

2.3 Expenditure and apportionment of costs

Expenditure is included in the Statement of Financial Activities when incurred and includes attributable VAT which cannot be recovered.

Expenditure comprises entirely the costs of undertaking charitable activities as follows:

- a. Direct costs of undertaking DMWS' charitable activities.
- b. An allocation of central support costs. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charity's activities. The allocation of support costs to charitable activities is based on direct expenditure incurred by each activity.

**THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2.4 Foreign currency

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of transaction. All foreign currency balances have been translated at the balance sheet date. Gains and losses on translation are included in the Statement of Financial Activities.

2.5 Fixed assets

It is the policy of the charity to capitalise items exceeding £5,000 in cost. Expenditure below this level is taken to the Statement of Financial Activities as incurred.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	3 years straight line basis
--------------------	-----------------------------

Intangible fixed assets are stated at cost less amortisation. Amortisation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Software development	3 years straight line basis
----------------------	-----------------------------

2.6 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.

2.7 Cash at bank and in hand

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

2.8 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.

2.9 Fund accounting

The restricted funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to conditions imposed by the donors.

The general fund represents those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

2.10 Pension contributions

DMWS contributes to employees' personal pension plans up to 6% of salary on a matching basis. The pension costs included in the Statement of Financial Activities represent the amount of contributions payable in respect of the accounting period.

2.11 Leased assets

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged on a straight-line basis over the lease term.

**THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2.12 Financial instruments

The charity 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.

2.13 Critical accounting estimates and judgements

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the charity's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectation of future events that are believed to be reasonable under the circumstances. Although these estimates are based on management's best knowledge of the amount, events or actions, actual result ultimately differ from those estimates.

The items in the financial statements where judgements and estimates have been made include:

- estimating the liability for multi-year project grant commitments, including how much income to defer or accrue and how much income to recognise from the project grant to cover overhead costs;
- estimating the useful economic life of tangible fixed assets; and
- determining the most appropriate basis for allocating support costs.

**THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

3. Donations and legacies

	Un- restricted £	Restricted £	Total funds 2023 £	Un- restricted £	Restricted £	Total funds 2022 £
National Framework	-	374,443	374,443	13,000	319,907	332,907
Office for Veterans Affairs	-	22,796	22,796	-	-	-
SAAS	-	-	-	-	59,850	59,850
Serving	-	-	-	-	68,832	68,832
Veterans NHS	-	68,213	68,213	61,000	105,007	166,007
VPPP	-	215,653	215,653	-	25,135	25,135
Other Grants & Funding	50,383	360,682	411,065	31,348	627,598	658,946
Scotland	-	371,031	371,031	-	83,782	83,782
	50,383	1,412,818	1,463,201	105,348	1,290,111	1,395,459

4. Income from charitable activities

	Un- restricted £	Restricted £	Total funds 2023 £	Un- restricted £	Restricted £	Total funds 2022 £
<u>Welfare services</u>						
Police	227,733	-	227,733	231,886	3,500	235,386
SAAS	74,087	-	74,087	2,300	-	2,300
Serving	505,576	-	505,576	486,711	-	486,711
Veterans NHS	133,000	-	133,000	-	-	-
VPPP	-	399,900	399,900	-	38,402	38,402
Other Grants & Funding	2,000	-	2,000	-	3,733	3,733
	942,396	399,900	1,342,296	720,897	45,635	766,532
<u>Education and Training</u>						
Training Projects	-	-	-	6	-	6
Welfare Diploma	-	-	-	(2,250)	-	(2,250)
Mental Health First Aid Training	-	-	-	5,760	-	5,760
	-	-	-	3,516	-	3,516
	942,396	399,900	1,342,296	724,413	45,635	770,048

A description of the restricted fund providers can be found at the foot of Note 17 – Restricted funds.

**THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

5. Total expenditure

	Staff costs £	Other costs £	Total 2023 £	Staff costs £	Other costs £	Total 2022 £
<u>Welfare services</u>						
Activities undertaken directly	1,303,330	669,849	1,973,179	1,030,667	215,109	1,245,776
Support costs (note 6)	503,307	278,951	782,258	383,044	410,538	793,582
	1,806,637	948,800	2,755,437	1,413,711	625,647	2,039,358
<u>Education and Training</u>						
Activities undertaken directly	-	-	-	-	25,540	25,540
Support costs (note 6)	-	-	-	34,464	-	34,464
	-	-	-	34,464	25,540	60,004
	1,806,637	948,800	2,755,437	1,448,175	651,187	2,099,362

6. Analysis of governance and support costs

	Welfare services £	Education & training £	Total 2023 £	Welfare services £	Education & training £	Total 2022 £
Staff costs	503,307	-	503,307	383,044	34,464	417,508
Office costs	42,045	-	42,045	38,050	-	38,050
Other administrative costs	144,425	-	144,425	299,850	-	299,850
Insurance	14,034	-	14,034	14,997	-	14,997
Travel & subsistence	9,119	-	9,119	386	-	386
Governance costs (note 7)	69,328	-	69,328	57,255	-	57,255
	782,258	-	782,258	793,582	34,464	828,046

Support costs are allocated to charitable activities based on direct expenditure incurred by each activity.

7. Governance costs

	Total 2023 £	Total 2022 £
Audit fees – current year	12,720	10,500
Audit fees – prior year under-provision	2,400	-
Legal and professional fees	53,351	45,559
Trustees' reimbursed expenses	857	1,197
	69,328	57,256

**THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. Comparative funds – Statement of Financial Activities for the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £
<u>Income:</u>				
Donations, grants, and legacies	3	105,348	1,290,111	1,395,459
Interest receivable		148	-	148
Furlough scheme grant income		17,343	-	17,343
Income from charitable activities	4			
. Welfare services		720,897	45,635	766,532
. Education and training		3,516	-	3,516
Total income		847,252	1,335,746	2,182,998
<u>Expenditure:</u>				
Charitable activities:				
. Welfare services		700,042	1,339,316	2,039,358
. Education and training		60,004	-	60,004
Total expenditure	5	760,046	1,339,316	2,099,362
Net income/(expenditure)		87,206	(3,570)	83,636
Fund balances brought forward at 1 April 2021		195,891	79,410	275,301
Fund balances carried forward at 31 March 2022	18	283,097	75,840	358,937

9. Net income/(expenditure)

This is stated after charging:

	2023 £	2022 £
Auditor's remuneration - Statutory audit fees	15,120	10,800
Operating lease payments	38,314	33,000

**THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

10. Staff costs

	2023 £	2022 £
Wages and salaries	1,522,217	1,261,158
Redundancy	2,107	-
Social security costs	143,725	117,475
Pension contributions	138,588	69,542
	<u>1,806,637</u>	<u>1,448,175</u>

Pension contributions solely relate to a defined contribution scheme. £15,227 of pension contributions were outstanding at the year-end (2021/22: £10,918).

The number of employees who earned over £60,000 per annum (including taxable benefits but excluding employer pension contributions and employers' national insurance) or more during the year was as follows:

	2023 No.	2022 No.
£80,001 - £90,000	<u>1</u>	<u>1</u>

Pension costs for the year relating to these employees totalled £10,404 (2021/22: £5,118).

The average number of employees during the year, analysed by function, was as follows:

	2023 No.	2022 No.
Charitable activities		
- Welfare services	51	39
- Support	8	8
	<u>59</u>	<u>47</u>

During the year, none of the trustees received any remuneration in respect of their services as trustees (2021/22: none). Out of pocket travel and subsistence expenses amounting to £857 (2021/22: £1,197) were reimbursed to 3 trustees during the year ended 31 March 2023 (2021/22: 4).

The key management personnel of the charity comprise the trustees, the Chief Executive Officer and Senior Leadership Team. The total employee benefits of the key management personnel of the charity were £187,259 (2021/22: £175,884).

11. Taxation

The Company is a Registered Charity (number: 1087210). All activities are undertaken to fulfil the primary objectives of the charity and are therefore exempt under Part 11 of the Corporation Tax Act 2010.

**THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. Intangible fixed assets

	Computer software £
Cost	
At 1 April 2022	53,337
Additions	-
Disposals	-
At 31 March 2023	<u>53,337</u>
Depreciation	
At 1 April 2022	53,337
Charge for the year	-
Disposals	-
At 31 March 2023	<u>53,337</u>
Net book value	
At 31 March 2023	<u>-</u>
At 31 March 2022	<u>-</u>

13. Tangible fixed assets

	Computer equipment £
Cost	
At 1 April 2022	49,114
Additions	-
Disposals	-
At 31 March 2023	<u>49,114</u>
Depreciation	
At 1 April 2022	49,114
Charge for the year	-
Disposals	-
At 31 March 2023	<u>49,114</u>
Net book value	
At 31 March 2023	<u>-</u>
At 31 March 2022	<u>-</u>

**THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Debtors

	2023 £	2022 £
Amount due from the Ministry of Defence	59,078	60,718
Other debtors	96,960	65,495
Prepayments and accrued income	120,640	35,905
	276,678	162,118

15. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	22,358	120,767
Other creditors	5,007	-
Taxation and social security costs	54,354	44,633
Accruals	60,062	54,920
Deferred income	555,259	498,329
	697,040	718,649

	2023 £	2022 £
Deferred income:		
At 1 April	498,329	538,054
Released in year	(1,616,136)	(907,879)
Deferred in year	1,673,066	868,154
At 31 March	555,259	498,329

16. Leasing commitments

At 31 March, DMWS had total commitments under operating leases payable as follows:

	Land and buildings		Other	
	2023 £	2022 £	2023 £	2022 £
Within one year	38,314	36,000	2,199	4,505
Within two to five years	109,500	144,000	5,054	6,067
	147,814	180,000	7,253	10,572

**THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

17. Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
National Framework	38,072	374,443	(377,616)	34,899
Office for Veterans Affairs	-	22,796	(19,879)	2,917
Serving	2,832	-	(2,832)	-
Veterans NHS	400	68,213	(67,507)	1,106
VPPP	338	615,553	(604,695)	11,196
Other Grants & Funding	24,784	360,682	(381,779)	3,687
Scotland	9,414	371,031	(374,427)	6,018
	75,840	1,812,718	(1,828,735)	59,823

Restricted Fund Providers include:

- Armed Forces Covenant Trust provide funding for multiple projects including VPPP, Sustaining Communities, Strategic Pathways, Positive Pathways, Removing Barriers, Tackling Loneliness, Acute Hospital Trusts and Families in stress.
- ABF The Soldiers' Charity provide a significant donation to DMWS to provide professional welfare support to Army serving, reservists and veterans not only across the South of England, but also expanded support across other locations to begin to form our National Framework of Welfare support.
- Veterans Scotland - Provide funding for a trained Welfare Officer to accompany difficult or complex service users on a trip to hospital, through partnership with Fares4Free.
- Veterans' Foundation - Provide funding to maintain Welfare Services to Veterans across the UK.
- Army Central Fund - To deliver non-clinical welfare and wellbeing support service to the Armed Forces Community across the UK.
- EF Bulmer - Provide crucial funding for provision of hospital welfare for veterans in Herefordshire.
- Age Scotland are the chair of the Unforgotten Forces project supporting veterans across Scotland, DMWS plays a significant part as part of this consortium supporting veterans in hospitals and the community.
- NHS Lanarkshire – In hospital welfare support for veterans.
- NHS Lothian - In hospital welfare support for veterans.
- Police Federation of England and Wales supporting police officers with welfare issues when other support capabilities have not met their needs.
- Robertson Trust provide funding for additional resources in Scotland to support veterans on the medical pathway.
- NHS Fife - In hospital welfare support for veterans.
- RAF Waddington – To support personnel on base with their welfare needs.
- Boots Charitable Trust have awarded DMWS to support costs for emergency response service in Nottinghamshire.
- The Eveson Trust - awarded funding towards the cost of DMWS welfare service for older veterans and older people at the Wye Valley Hospital in Herefordshire.
- The Gosling Foundation provided funding to support costs for Emergency Response Service.
- Corra supply specialist equipment for victims of strokes.
- GJW Turner Trust - Awarded funds to be used towards 'Welfare Grant' programme benefitting those from Birmingham and the West Midlands.
- GWH NHS Foundation Trust Swindon - To fund a hospital based DMWS Welfare Officer in Great Western Hospital NHS Foundation Trust.
- The Michael Marsh Charitable Trust - To provide welfare support to members of the AFC in Birmingham with issues affecting their physical and mental wellbeing.

THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE (LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

- National Lottery Community Fund - Awarded DMWS funding to provide medical welfare support to the Armed Forces Community, older people and their families who are receiving healthcare treatment in the Scottish Borders.
- Hugh Fraser Foundation - To support members of the Armed Forces Community across Scotland.
- Alan Boswell Group Charitable Trust provided funds for our national welfare service.
- RAF Benevolent Fund - To deliver medical welfare services for the benefit of the RAF veteran community.
- RNRMC provide funds together with their strategic partner, Greenwich Hospital for Veterans Support to combat loneliness and social isolation, to improve mental health and to enable people to remain independent for as long as possible.
- Baron Davenport's Charity - Awarded funding for DMWS' work with older people in retirement in the City of Birmingham and the West Midlands.
- The Valentine Charitable Trust - To provide life changing welfare support to informal Armed Forces Carers in Dorset.
- NHS Devon - To increase the capacity of support already provided to current MOD and Veterans in the Western Devon area.
- Office for Veterans' Affairs - To provide veterans wellbeing in Lanarkshire in partnership with NHS Lanarkshire through an innovative, combined approach, building on their patient pathways and knowledge of effective assistive technologies.
- Royal United Hospitals Bath NHS Foundation Trust - Provide funding to deliver support to members of the AFC (serving, reservists and veterans) and their families who are receiving healthcare treatment in the University Hospital Bath.
- South Welfare Project OMH, NHS funded local support for Veteran's health.
- VPPP - Veterans people, places and pathways, networking consortium of military charities funded by the AFCT. Including regional involvement with the following lead organisations: Sporting Force, VoS, Poppy Factory, Bridge for Heroes and Adferiad Recovery and acting as the portfolio lead in the Midlands area.

Current Projects & Key Partners:

- MOD Contract (Northern Ireland, RCDM Birmingham and Cyprus).
- Armed Forces Covenant Trust – funding of multiple projects and programs across several locations.
- RBL Recovery Centres (Battleback Centre, Lilleshall and Brydon House, Germany).
- Army Benevolent Fund, Royal Navy Royal Marines charity, RAF Benevolent Fund, Army Central Fund and The Veterans Foundation (Supporting the DMWS National Framework).
- Scottish Government (Unforgotten Forces project in Scotland: Fife, Glasgow and Lanarkshire).
- NHS England across multiple Trusts.
- Police Federation of England and Wales.



**THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

18. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2023 are represented by:			
Current assets	1,052,263	59,823	1,112,086
Creditors: Amounts falling due within one year	(697,040)	-	(697,040)
Total 2023	355,223	59,823	415,046

	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total £</i>
<i>Fund balances at 31 March 2022 are represented by:</i>			
<i>Current assets</i>	<i>1,001,746</i>	<i>75,840</i>	<i>1,077,586</i>
<i>Creditors: Amounts falling due within one year</i>	<i>(718,649)</i>	<i>-</i>	<i>(718,649)</i>
Total 2022	283,097	75,840	358,937

**THE ST JOHN AND RED CROSS DEFENCE MEDICAL WELFARE SERVICE
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19. Connected charities

DMWS was established by the trustees of the Joint Committee of the Order of the Hospital of St. John of Jerusalem and the British Red Cross Society (the "Joint Committee") to take over its Service Hospitals Welfare Department. The Joint Committee is a charity, registered on the Central Register of Charities under number 225753.

The membership rights in DMWS were originally held by the Chairman and Vice-Chairman of the Joint Committee, and the Joint Committee had the power of appointing Trustees. The Joint Committee transferred the assets and the undertaking of its Service Hospitals Welfare Department to DMWS at the close of business on 31 March 2001. In view of the decision of the trustees to wind up the Joint Committee, the trustees considered the implications of this for the constitution of DMWS. Accordingly, on 5 December 2005 an amended Memorandum and new Articles of Association were passed by Special Resolution of the trustees. The revised Memorandum and Articles of Association came into effect on 1 January 2006 and these, together with an associated Tripartite Memorandum of Agreement, resulted in transfer of the membership rights in DMWS to the Prior of the Priory of England and the Islands of the Order of the Hospital of St John of Jerusalem (the Prior) and the Chairman of the British Red Cross Society (the Chairman). From that same date the appointment of Trustees of DMWS became a matter for the Board, which is informed by the recommendations of its Nominations Committee.

Further revisions were made to the Memorandum and Articles of Association, with effect from 25 November 2014, whereby the Prior and the Chairman were designated Founder Members. The new Articles stipulate that the objects of DMWS cannot be amended except with the prior written consent of the Founder Members. The new Articles further stipulate that on dissolution of DMWS, its assets shall be distributed equally between the Priory of England and the Islands of the Order of the Hospital of St John of Jerusalem and the British Red Cross Society. This provision likewise cannot be amended except with written consent of the Founder Members. The Articles have been further amended in July 2018, amendments were made to Article 5.4, regarding the term served by trustees, deletion of Article 5.5 regarding retirement of trustees as it conflicts with the amendment to 5.4 and amending Article 6.5 regarding the selection of the Chair and Deputy Chair.

20. Related party transactions

During the year the charity received an unrestricted donation from the Queen Mary's Roehampton Trust totalling £25,000 (2021/22 £25,000) of which James Macnamara is a trustee and an unrestricted donation of £3,110 (2021/22 £nil) from The Orders of St John Care Trust of which James Macnamara is also a trustee.

Other trustee related expenses are disclosed within Note 10 – Staff Costs.