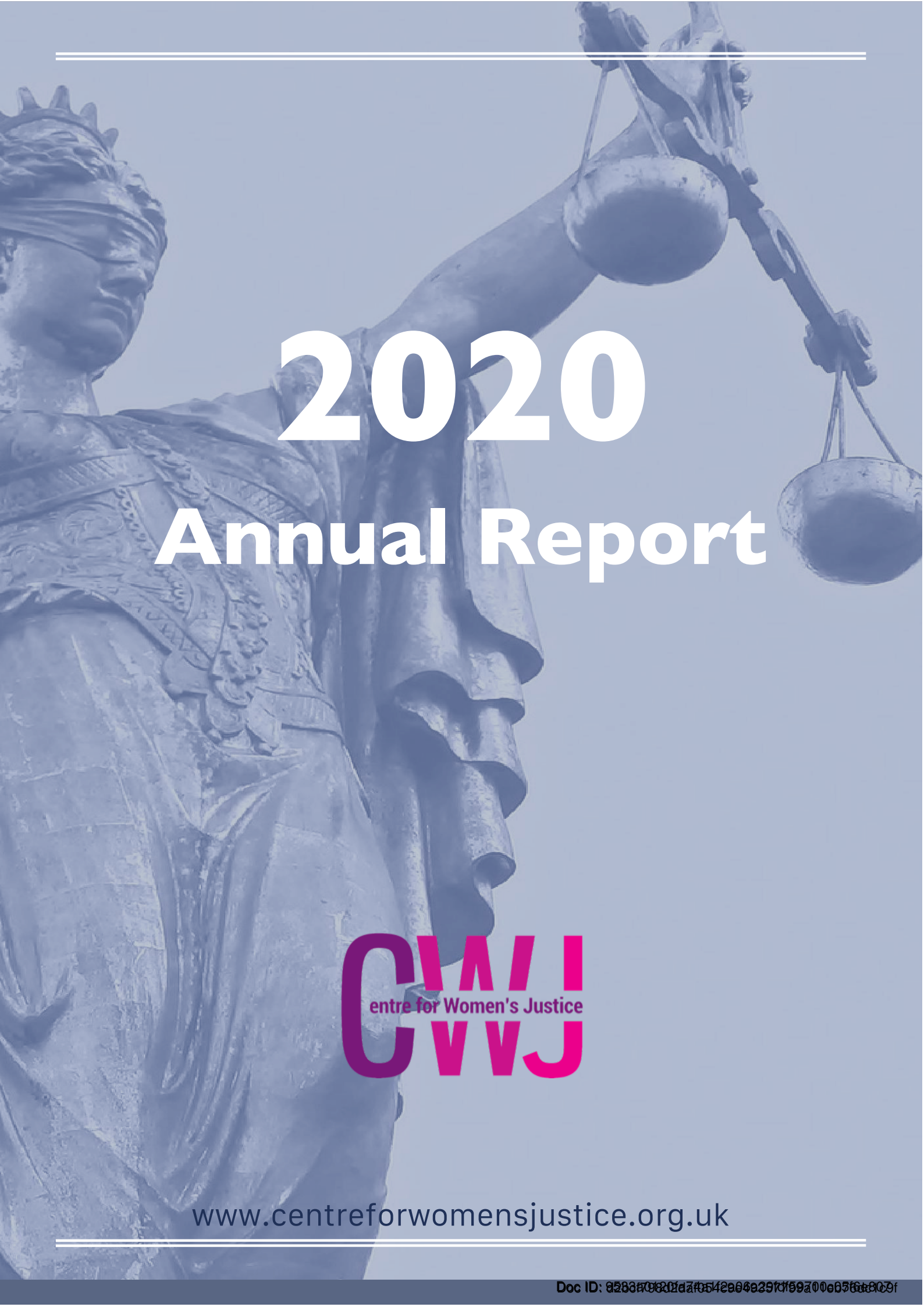



2020

Annual Report



www.centreforwomensjustice.org.uk

Contents

Key Information	3
Introduction	4
Our Purpose	6
Strategic Report	8
The Year Ahead & Covid-19	24
Reserves Policy	25
Independent examiner's report to the trustees	26
Statement of financial activities	27
Statement of financial position	28
Notes to the financial statements	29

KEY INFORMATION

Centre for Women's Justice

Oxford House
Derbyshire Street
London
E2 6HG

Organisation Type:
Charitable Incorporated
Organisation

Charity Number:
1169213

www.centreforwomensjustice.org.uk

info@centreforwomensjustice.org.uk

Trustees

Sasha Deepwell, Chair
Fiona Mackenzie, Treasurer
Esohe Aghatise
Samira Ahmed
Heather Harvey
Sanchita Hosali
Davina James-Hanman
Yasmin Rehman
Sarah Ricca
Janice Turner
Sara Hampson (resigned 31 October 2019)

Key Management

Harriet Wistrich, Director

Bankers

CafBank Limited PO BOX 289
West Malling ME 19 4TA

Governance and Management

The CIO-Foundation is operated under the rules of its constitution adopted 17/3/16.

1) Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

(2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Objectives and Activities

To advance the human rights of women and girls in England and Wales (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) by: seeking to prevent violence against women and girls and protect those rights which are adversely impacted by violence against women and girls; and the elimination of discrimination against women and girls in the criminal justice system.

INTRODUCTION



HARRIET WISTRICH
DIRECTOR

The last year has seen the continued development and impact of our work in both strategic litigation and partnerships with mainly specialist women's sector organisations. There have been a number of high profile

litigation challenges which have been widely reported on, including our judicial review of the Director of Public Prosecutions in relation to their change of approach, which has led to a calamitous fall in the number of rape prosecutions and our challenge of the police and CPS policy in respect of digital disclosure. Our enquiries and training of frontline women's sector organisations have continued to expand and receive largely very enthusiastic feedback. Our lawyers reference panel continues to expand enabling increased access to justice. This work has enabled us to build an evidence base to feed into our strategic litigation and policy and consultation work. We launched our second super complaint about police perpetrated domestic abuse which has received significant publicity and resulted in many women affected coming forward.

SASHA DEEPWELL
CHAIR OF TRUSTEES



Centre for Women's Justice has continued to expand and make a significant impact, achieving our mission and charitable aims. We have a growing staff team, bringing impressive expertise, that has enabled us to meet and exceed many of the objectives set in our three-year strategic plan. We have a strongly supportive and committed trustee board, who are able to assist with all key aspects of governance and strategy. CWJ was able to move into new office space at Oxford House in Bethnal Green and to hold our first joint Emma Humphreys Memorial Prize & CWJ awards event to a sell out audience. We have secured sufficient funding to continue to expand our operations, diversified our funding base and are working towards a more sustainable future for the organisation. At the end of this financial year, the country moved into lockdown caused by the Covid 19 pandemic which has created significant challenges for our way of working. To date, we have managed the transition to remote working well and have seized the opportunity to develop technological solutions which may have some significant benefits even after the current pandemic comes to an end.

A handwritten signature in black ink, appearing to read 'Sasha Deepwell'.

12 / 01 / 2020

OUR PURPOSE

VISION

A society in which all state institutions work effectively to eradicate male violence against women and girls

Public benefit statement

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission’s general guidance on public benefit, ‘Charities and Public Benefit’.

MISSION

To hold the state to account and challenge discrimination in the justice system around male violence against women and girls.

Summary of the main activities undertaken for the public benefit

Centre for Women’s Justice provides benefits to women and girls who have been, or may in the future be subject to male violence. We assist with providing access to justice for those who have been failed by the state and subject to discriminatory treatment within the criminal justice system.

We believe:

- ♀ All women have an equal right to access justice and to be safe
- ♀ Male violence is not inevitable: it can be eradicated
- ♀ Women resist male violence but are blamed for it

- ♀ All women and girls can be subject to male violence regardless of their socio-economic and cultural position
- ♀ Male violence may take different forms in different contexts, so opportunities for resistance may differ

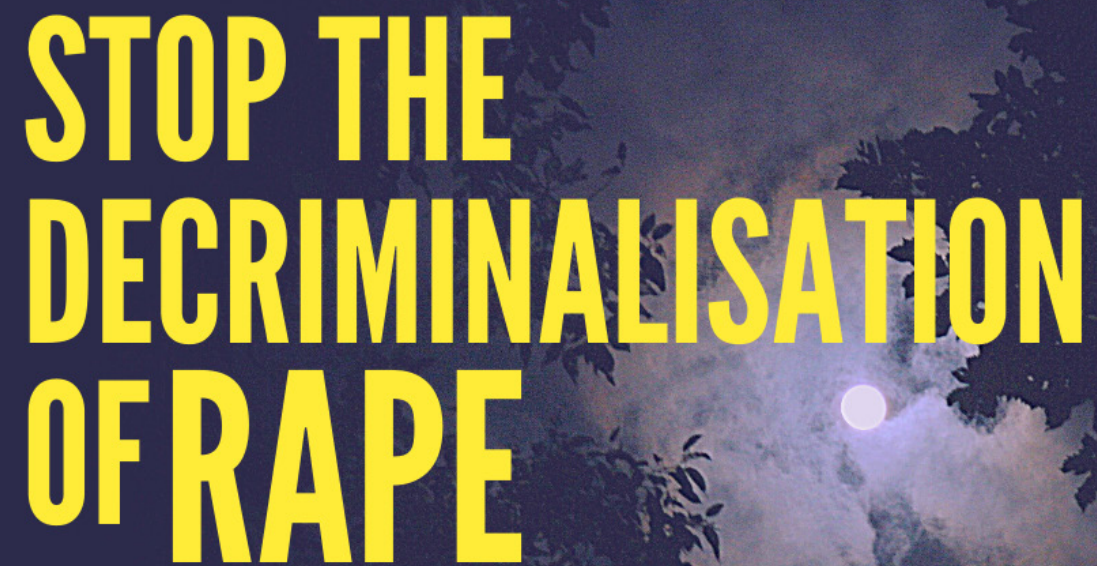


STRATEGIC REPORT

Our achievements in 2019/2020
and the year ahead

Undertaking strategic litigation and providing access to legal assistance in cases concerning violence against women (VAWG)

Centre for Women's Justice has undertaken a wide range of highly publicised strategic legal challenges including:



**STOP THE
DECRIMINALISATION
OF RAPE**

#RAPEJUSTICENOW

R (EVAW) v DPP

End Violence Against Women (EVAW) are a coalition of specialist women's organisations that we represent in a crowd funded claim against the CPS to challenge what we argue is a change in approach or policy that has led to plummeting rates of rape prosecutions. We have collated a large dossier of evidence with EVAW which suggests the drop in prosecutions directly relates to a change in policy or practice led by the director of legal services. The CPS fully contest the claim. In March 2020, at a permission hearing of the Divisional Court, the court refused to grant permission for the case to proceed. Following this, we applied to the Court of Appeal to appeal that decision. A full judicial review hearing is scheduled for January 2021.

XN & XD -v- NATIONAL POLICE CHIEFS' COUNCIL & OTHERS

We are representing two women, who experienced serious sexual offences, in a judicial review challenge of a new standardised digital data extraction policy including consent forms which are routinely issued to victims of rape and other sexual offences. The use of these forms has led to requests for excessive access to a victim's personal data. We have argued that use of these forms is unlawful as it is disproportionate, an invasion of privacy, non-compliant with data protection laws, and it discriminates against women. This case is funded by the Equality and Human Rights Commission and was 'stayed' until the publication of a report by the victim's commissioner on this issue.

QSA and others v SSHD and SSJ

We supported the appeal by women challenging the disclosure, recording and retention of criminal records arising from prostitution. The women concerned like most others who ended up in street prostitution, were teenage victims of sexual exploitation and abuse who became criminalised as a direct experience of that abuse. In December, the defendant commenced the appeal in respect of disclosure, and in January, the court of appeal remitted the case back to the divisional court for a fresh judicial review on the issue of retention of such records for 100 years. We are in the process of setting up a project to assist other women impacted in similar ways.

AXY (and others) v GMP and DPP

Three adult survivors of child exploitation by Rochdale grooming gangs have instructed us to issue civil proceedings against the Chief Constable of Greater Manchester Police and the Director of public prosecutions. We are arguing that the human rights of these women were violated by gross failures to investigate and prosecute their abusers. We are also arguing that there was further violation of rights due to victim blaming and, in some instances, the criminalisation of child victims.

A portrait of Emily Hunt, a woman with long, wavy brown hair, smiling and wearing a blue button-down shirt. The background is a solid blue color.

Emily Hunt

“after I was raped, no one took my case seriously and no matter how hard I was willing to fight for justice, it was an unattainable, almost imaginary idea for me. That all changed when the Centre for Women’s Justice took on my case. For the first time in nearly 5 years, I have some hope that my attacker could finally have to answer for his actions. And the best part is that I am no longer fighting alone.”

HUNT V CPS

We are delighted to have achieved a successful outcome for our client, Emily Hunt. Emily discovered that a man had secretly videoed her while she was asleep, naked, following non-consensual sexual intercourse. The Crown Prosecution Service (CPS) refused to prosecute the man on the basis that they believed Emily had no ‘reasonable expectation of privacy’ in these circumstances, having earlier decided there was insufficient evidence to prosecute him for rape. Emily fought this decision for four years before coming to us. We issued judicial review proceedings and following a third-party intervention in another case, the CPS finally confirmed they would no longer oppose Emily’s claim. This resulted in a fresh charging decision and the man has since been convicted of voyeurism.

Independent Inquiry into Child Sexual Abuse (IICSA): Child Sexual Exploitation by Organised Networks

We are a funded core participant in this strand of the Inquiry and have submitted evidence, reviewed disclosure and made representations seeking to highlight the perspective of victims and survivors often let down in the criminal justice system and too frequently criminalised. In particular, we have worked to give voice to the survivors of child sexual exploitation, who have been ignored and let down by the authorities. The two week hearing will take place in September.

HJ (and others) v Chief Constable of Gwent Police

We are representing two female victims of a police officer in Gwent Police force who targeted and abused a number of probationary police officers. A civil claim against Gwent Police has been issued, challenging their negligence in failing to prevent this abuser from harming others and seeking compensation for the trauma and the losses the victims have suffered. We are representing a third claimant who was a witness to the domestic violence in a challenge under the Data Protection Act for the unlawful downloading of her mobile data.

Sally Challen

We supported the high-profile case of Sally Challen. Sally successfully appealed her murder conviction for the killing of her abusive husband. The court ordered a re-trial but, in June 2019, the CPS accepted her plea to the lesser offence of manslaughter and she was sentenced to a term covering the period of imprisonment she had already served. The case and the supporting campaign helped raise awareness of controlling and coercive behaviour, recently incorporated into a new criminal offence.

980 women helped
through advice, referrals to lawyers on
our panel or signposting

530 frontline workers
trained

180 lawyers on our legal
reference panel

“@centreWJ is an incredible charity. I personally can’t thank them enough for everything they have done & continue to do to challenge the justice system around male violence against women & girls. You’re my heroes ♥️”

Vicky Smith @rapeconception

We have increased the lawyers on our panel by 100% and now have 180 lawyers signed up to offer pro bono advice and support.

This panel increases access to justice and acts as a referral point for front-line women’s sector organisations.



Emma Humphreys & CWJ Awards 2019

Empowering frontline service providers with legal knowledge and promoting a collaborative approach to legal challenges

Training

We have delivered bespoke training on recognising and challenging policing failures in domestic abuse, harassment and stalking and/or sexual offences to 65 frontline organisations, a total of 530 individuals.

The staff and senior management on these courses report vastly increased knowledge and confidence in identifying systemic issues and available legal remedies. We support their learning and delivery of services post training through our resources, template letters and access to our, and our panel’s, specialist legal knowledge and expertise

“I am honestly so grateful to be able to turn to the centre for advice and guidance, I can sometimes feel out of my depth and it really is empowering to have your backing!”

Advocate, Peterborough Rape Crisis

79% of frontline staff trained, felt that using our training made a positive difference in how clients’ cases were dealt with by the police and/or CPS

“CWJ’s open-mindedness has allowed for a trusting partnership, through which London Black Women’s Project can reach out to source additional help from CWJ, including through pro bono advice from legal qualified professionals”

Nasreen Shah, Legal Advisor,
London Black Woman’s Project

Our networking with and training of frontline women's organisations as well as our inquiry and referrals operation, enables us to identify systemic issues and consider ways in which we may be able to respond or address these. In addition to the strategic litigation, we have contributed evidence and submissions to national consultations on issues of direct impact and organised ad hoc public events.

Womens prisoners justice group

We have attended a network of organisations who support women offenders which enables us to keep abreast of issues in this sector and future opportunities for collaboration. We have been working closely with the Prison Reform Trust to help support their proposals to introduce a new statutory defence for those who are charged with offences committed in the context of the duress experienced by being victims of abuse.

Femicide working group

This year we formed a working group for lawyers and advocates to share ideas about learning from women's deaths through inquests, domestic homicide reviews and other processes.

Monitoring and challenging trends in policy, practice and men's use of the law as it impacts on violence against women and girls

Domestic Abuse Bill

The government's domestic abuse bill has continued to stop and start, competing with urgent issues such as Brexit for parliamentary time. We have joined with a coalition of women's organisations working around domestic abuse to lobby for a range of amendments to the Bill. At the end of this period, as we entered lockdown due to the coronavirus pandemic, we are now meeting remotely on a weekly basis to continue these discussions and monitor developments of domestic abuse under conditions of lockdown.

Research: women who kill

We are continuing to pull together this major piece of research on the treatment of women who kill their abusers within the criminal justice system. We finally gained access to interview women in prison, which will be an important additional source of qualitative data in addition to a range of other primary and secondary source. We aim to finish and publish the report towards the end of the year.

Super-Complaints

Working with the Bureau of Investigative Journalism, we researched and collated a dossier of cases of domestic abuse perpetrated by police officers which formed our second super-complaint.

Raising awareness in relation to issues arising from CWJ casework and becoming a focal point for the media

Our media presence has increased significantly over the past 12 months, with requests for media comments spanning a wide range of violence against women issues and cases. Our director, Harriet Wistrich, hosted a Radio 4 Woman's Hour takeover and has carried out a significant number and range of national and international speaking engagements, including the Women's Aid and rape crisis national conferences and the first ever sexual violence conference in Iraqi Kurdistan.

We have continued to organise sell-out events which raise awareness, and this year, we collaborated with the Emma Humphreys Memorial Prize to award and highlight the work done by others.

Within the legal sector, Harriet Wistrich has gained further recognition, being awarded the Law Gazette Legal Personality of Year and Public Sector Lawyer of the Year (UK Legal 500 awards)

Our digital communications have gone from strength to strength, with mailing list subscribers and social media followers doubled since last year. We have also launched our own blog 'Sisters in Law' which has highlighted a wide range of voices and issues.

Women's organisations threaten to sue CPS for 'dropping too many rape cases'

Failure by prosecutors to bring sexual offence cases branded a 'human rights failure' by activists



Family courts failing victims of abuse and rape, say experts calling for inquiry

Risk assessment is inadequate and victims are told to limit number of allegations, letter to MoJ states

Police face legal action over requests for rape complainants' data

The Bureau of Investigative Journalism

Lawyers launch super-complaint over police domestic abuse

The super-complaint, made by lawyers at the Centre for Women's Justice (CWJ), calls ... "The hurdles officers are ...
9 Mar 2020



nt forms authorising detectives

How shameful that victims will be violated all over again, says women's justice campaigner HARRIET WISTRICH

By [HARRIET WISTRICH FOR THE DAILY MAIL](#)

02, 29 April 2019

Evening Standard

The Harvey Weinstein verdict is a first, tentative step on the path to justice

In an especially damning phrase, Harriet Wistrich, director of the Centre for Women's Justice in the UK, has spoken of the "virtual decriminalisation of rape".
26 Feb 2020



The Independent

Rape 'decriminalised' as only 1.4% of reported attacks prosecuted in England and Wales

The End Violence Against Women Coalition accused prosecutors of "cherry ... The Centre for Women's Justice, which is fighting the legal action, said the state ...
17 Oct 2019



'ROUGH SEX' 1 in 3 British women suffer unwanted choking, slapping in sex, survey sho

Law Gazette

(Lawyer in the news: Kate Ellis, Centre for Women's Justice

Lawyer in the news: Kate Ellis, Centre for Women's Justice. 24 February 2020.

24 Feb 2020



WalesOnline

Police force accused of protecting abusive officer who 'was controlling to' women

Centre for Women's Justice are taking legal action on behalf of Jodie and Sarah against the force. This relates to both the protection of the women and that Sarah ...

12 Oct 2019



Establishing CWJ as a robust organisation with appropriate governance, staffing, volunteers and funding

We have grown substantially in the past 12 months having secured office premises, diversifying our income stream and expanding our litigation team.

We are proud to have been recognised as compliant with the SQM organisational standard, which is essential in order to proceed with a legal aid contract and to ensure that, as Legal Services Providers, we are well run and provide excellent client care.



The Year Ahead and the Impact of Covid-19

Our focus for the next 12 months is to ensure we have adequate resources to meet the increased demand in our services. This will mean further diversifying our income stream to work towards financial sustainability.

Specialist women's services have seen a considerable increase in reports of domestic abuse and sexual violence during lockdown. We must be ready to assist and support those frontline workers to identify systemic failures and ensure access to good quality legal assistance for the women they work with. We appreciate that smaller specialist 'by and for' services such as those who work with disabled women, and women from black and minoritised communities, often face the largest barriers when it comes to accessing justice. We are committed to anti-racism and will work closely with these groups over the upcoming months. We will also be monitoring other ways that we can assist the survival and growth of the women's sector.

We have been fortunate to be able to adapt to home-working fairly easily. Although there have been some financial implications in regards to unexpected expenditure, particularly computing hardware and software, the financial impact on our charity has been fairly minimal. It has of course, been necessary to move our training and events online and this is something we wish to develop further, as we explore new ways of working collaboratively within the legal sector and women's sector.

Our team has worked hard to adapt to changes such as learning new software and new ways of communicating, whilst also tackling the increase in demand for assistance on very traumatic issues. So, we will be developing ways to ensure staff resilience, sustainability and supporting well-being through additional training and external support.

In addition to further developing our strategic litigation, we are planning to develop work around the criminalisation of victims of sexual exploitation and domestic abuse.

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

In 2019/20 our reserve policy equated to holding of £40,000 in cash and short term assets

Financial Review

During the year, the charity received income totalling £309,354 (2019 restated: £184,941). The income consisted of donations of £187,190 (2019 restated: £175,527) and income from other trading activities of £122,164 (2019 restated: £9,414). £163,851 (2019 restated: £82,581) of the income was unrestricted and £145,503 (2019 restated: £102,360) was restricted.

The expenditure for the year consisted of unrestricted expenditure of £242,087 (2019 restated: £69,018) and restricted expenditure of £101,462 (2019 restated: £92,333), totalling £343,549 (2019 restated: £161,351).

This resulted in net expenditure of unrestricted funds of £78,236 (2019 restated: income of £13,563) and net income on restricted funds of £44,041 (2019 restated: income of £10,027). Funds brought forward at the beginning of the 2019-20 financial year, after reflecting the prior year adjustment detailed in note 19, were £108,589 unrestricted and £78,654 restricted. At the end of the 2019-20 financial year, carried forward funds totalled £153,048 consisting of £30,353 unrestricted funds and £122,695 restricted. Further information on the income and expenditure on charitable projects covered by restricted funds can be found in note 17.

Independent Examiner's Report to the Trustees of Centre for Women's Justice

Year ended 31 March 2020

I report to the trustees on my examination of the financial statements of Centre for Women's Justice ('the charity') for the year ended 31 March 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2. the financial statements do not accord with those records; or
- 3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

K Williams 12 / 02 / 2020

K Williams BSc, FCA, BFP
Independent Examiner
Ellis Lloyd Jones Audit Limited
Chartered accountants
11 Park Square
Newport
South Wales
NP20 4EL

Statement of Financial Activities

Year ended 31 March 2020

		Unrestricted funds	2020 Restricted funds	Total funds	2019 Total funds
	Note	£	£	£	(restated) £
Income and endowments					
Donations and legacies	4	41,687	145,503	187,190	175,527
Other trading activities	5	122,164	–	122,164	9,414
Total income		<u>163,851</u>	<u>145,503</u>	<u>309,354</u>	<u>184,941</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	3,502	–	3,502	34
Expenditure on charitable activities	7,8	238,585	101,462	340,047	161,317
Total expenditure		<u>242,087</u>	<u>101,462</u>	<u>343,549</u>	<u>161,351</u>
Net (expenditure)/income and net movement in funds					
		<u>(78,236)</u>	<u>44,041</u>	<u>(34,195)</u>	<u>23,590</u>
Reconciliation of funds					
Total funds brought forward as previously reported					
		127,711	62,389	190,100	163,653
Prior year adjustment	19	(19,122)	16,265	(2,857)	–
Total funds brought forward as restated		<u>108,589</u>	<u>78,654</u>	<u>187,243</u>	<u>163,653</u>
Total funds carried forward		<u>30,353</u>	<u>122,695</u>	<u>153,048</u>	<u>187,243</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Statement of Financial Position

31 March 2020

	Note	2020 £	2019 (restated) £
Fixed assets			
Tangible fixed assets	13	2,619	–
Current assets			
Debtors	14	25,392	–
Cash at bank and in hand		143,225	187,243
		168,617	187,243
Creditors: amounts falling due within one year	15	15,111	–
Net current assets		153,506	187,243
Total assets less current liabilities		156,125	187,243
Creditors: amounts falling due after more than one year	16	3,077	–
Net assets		153,048	187,243
Funds of the charity			
Restricted funds		122,695	78,654
Unrestricted funds		30,353	108,589
Total charity funds	17	153,048	187,243

These financial statements were approved by the board of trustees and authorised for issue on 12/01/2020, and are signed on behalf of the board by:



Fiona MacKenzie
Trustee

Notes to the Financial Statements

Year ended 31 March 2020

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is a charitable incorporated organisation. The address of the principal office is Oxford House, Derbyshire Street, London, E2 6HG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)***Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)***Tangible assets *(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 10% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Year ended 31 March 2020

4. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Donations			
Donations	26,687	60,351	87,038
Grants			
Grants receivable	15,000	85,152	100,152
	<u>41,687</u>	<u>145,503</u>	<u>187,190</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	(restated) £
Donations			
Donations	13,167	–	13,167
Grants			
Grants receivable	60,000	102,360	162,360
	<u>73,167</u>	<u>102,360</u>	<u>175,527</u>

5. Other trading activities

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	(restated) £
Other income from other trading activities	<u>122,164</u>	<u>122,164</u>	<u>9,414</u>	<u>9,414</u>

6. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	(restated) £
Costs of raising donations and legacies - Donations	<u>3,502</u>	<u>3,502</u>	<u>34</u>	<u>34</u>

Year ended 31 March 2020

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Advancing the human rights of women and girls in England and Wales, as detailed in the objectives and activities on page 3	234,760	101,462	336,222
Support costs	<u>3,825</u>	<u>–</u>	<u>3,825</u>
	<u>238,585</u>	<u>101,462</u>	<u>340,047</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2019
	(restated) £	(restated) £	(restated) £
Advancing the human rights of women and girls in England and Wales, as detailed in the objectives and activities on page 3	67,525	91,145	158,670
Support costs	<u>1,459</u>	<u>1,188</u>	<u>2,647</u>
	<u>68,984</u>	<u>92,333</u>	<u>161,317</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2020	Total fund 2019
	£	£	£	(restated) £
Advancing the human rights of women and girls in England and Wales, as detailed in the objectives and activities on page 3	336,223	–	336,223	158,670
Governance costs	<u>–</u>	<u>3,824</u>	<u>3,824</u>	<u>2,647</u>
	<u>336,223</u>	<u>3,824</u>	<u>340,047</u>	<u>161,317</u>

9. Net (expenditure)/income

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

	2020	2019
	£	(restated) £
Depreciation of tangible fixed assets	<u>291</u>	<u>–</u>

10. Independent examination fees

	2020	2019
	£	(restated) £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	2,400	600
Other financial services	<u>1,426</u>	<u>2,047</u>
	<u>3,826</u>	<u>2,647</u>

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019 (restated)
	£	£
Wages and salaries	<u>198,284</u>	<u>114,585</u>

The average head count of employees during the year was 7 (2019: 6).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

13. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2019 (as restated)	–
Additions	<u>2,910</u>
At 31 March 2020	<u>2,910</u>
Depreciation	
At 1 April 2019	–
Charge for the year	<u>291</u>
At 31 March 2020	<u>291</u>
Carrying amount	
At 31 March 2020	<u>2,619</u>
At 31 March 2019	<u>–</u>

14. Debtors

	2020	2019 (restated)
	£	£
Other debtors	<u>25,392</u>	<u>–</u>

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

15. Creditors: amounts falling due within one year

	2020	2019 (restated)
	£	£
Accruals and deferred income	10,644	–
Social security and other taxes	<u>4,467</u>	<u>–</u>
	<u>15,111</u>	<u>–</u>

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

	2020	2019 (restated)
	£	£
Social security and other taxes	<u>3,077</u>	<u>–</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2019 £	Prior year adjustments (note 19) £	Income £	Expenditure £	At 31 March 2020 £
General funds	<u>127,711</u>	<u>(19,122)</u>	<u>163,851</u>	<u>(242,087)</u>	<u>30,353</u>

	At 1 April 2018 (restated) £	Income (restated) £	Expenditure (restated) £	At 31 March 2019 (restated) £
General funds	<u>95,026</u>	<u>82,581</u>	<u>(69,018)</u>	<u>108,589</u>

Year ended 31 March 2020

17. Analysis of charitable funds (continued)

Restricted funds

	At 1 April 2019 £	Prior year adjustments (note 19) £	Income £	Expenditure £	At 31 March 2020 £
General restricted fund	62,389	(62,389)	–	–	–
Anonymous research project	–	15,543	5,500	(10,627)	10,416
Rosa UK - Advice and Support	–	44,589	61,016	(60,826)	44,779
Rosa UK Fund - Changing the conversation	–	–	14,636	–	14,636
Access to Justice Foundation	–	16,667	–	(16,667)	–
Garden Court Chambers	–	1,855	4,000	(1,855)	4,000
Sexual assault fund (crowdjustice)	–	–	60,351	(11,487)	48,864
	<u>62,389</u>	<u>16,265</u>	<u>145,503</u>	<u>(101,462)</u>	<u>122,695</u>

	At 1 April 2018 (restated) £	Income (restated) £	Expenditure (restated) £	At 31 March 2019 (restated) £
Law Society	3,600	–	(3,600)	–
London Legal Support Trust	5,000	–	(5,000)	–
Anonymous research project	11,313	15,000	(10,770)	15,543
Scurrah Wainr	4,616	–	(4,616)	–
Sisters Trust	44,098	–	(44,098)	–
Rosa UK - Advice and Support	–	60,629	(16,040)	44,589
Rosa UK Fund - Changing the conversation	–	2,000	(2,000)	–
Access to Justice Foundation	–	20,000	(3,333)	16,667
Garden Court Chambers	–	4,000	(2,145)	1,855
Equality and Human Rights Commission	–	731	(731)	–
Sexual assault fund (crowdjustice)	–	–	–	–
	<u>68,627</u>	<u>102,360</u>	<u>(92,333)</u>	<u>78,654</u>

Year ended 31 March 2020

17. Analysis of charitable funds (continued)

Anonymous research project

Research into the criminal justice system response to women who have killed their male abusers. Carried out in partnership with the campaign group Justice for Women.

Rosa UK - Advice and Support

Improving access to justice for women and girls throughout England and Wales by empowering the women's sector to recognise and challenge criminal justice failings and connect them to feminist lawyers.

Rosa UK Fund - Changing the conversation

To be a full and active member of the Justice and Equality Fund's 'Changing the Conversation' strategic communications network.

Access to Justice Foundation

Funding to contribute to staffing costs for assisting in coordinating and administering the CWJ legal reference panel and to facilitate its expansion by publicity and delivery of training sessions for panel members throughout England and Wales.

Garden Court Chambers

Funding for facilitating the lawyers reference panel and providing training for frontline organisations.

Sexual assault fund (crowdjustice)

Money raised through crowdfunding to judicially review the parole board decisions to release serial rapist John Worboys. Due to a successful challenge, the remaining funds are to be used for paralegal costs to support other cases where women have suffered from violence and/or sexual assault.

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	2,619	–	2,619
Current assets	45,922	122,695	168,617
Creditors less than 1 year	(15,111)	–	(15,111)
Creditors greater than 1 year	(3,077)	–	(3,077)
Net assets	<u>30,353</u>	<u>122,695</u>	<u>153,048</u>

	Unrestricted Funds (restated) £	Restricted Funds (restated) £	Total Funds 2019 (restated) £
Tangible fixed assets	–	–	–
Current assets	108,589	78,654	187,243
Creditors less than 1 year	–	–	–
Creditors greater than 1 year	–	–	–
Net assets	<u>108,589</u>	<u>78,654</u>	<u>187,243</u>

Year ended 31 March 2020

19. Prior year adjustments

The 2019 accounts *were* prepared on a cash basis but they should have been prepared on an accruals basis. Furthermore, although restricted income and expenditure was recorded, the restricted reserves did not differentiate between specific restricted funds.

The 2019 figures have been restated on the accruals basis and a prior year adjustment has been made to the 2020 balances, amending them as per note 17. The effect of the opening balance journal is to increase restricted reserves by £16,265, as follows:

General restricted fund	£(62,389)
Anonymous research project	£15,543
Rosa UK - Advice and Support	£44,589
Access to Justice Foundation	£16,667
Garden Court Chambers	<u>£1,855</u>
	<u>£16,265</u>

The opening balance journal also reduced the brought forward unrestricted funds by £19,122. The net change in reserves is a reduction of £2,857. The restated bank balance is £2,859 lower than that stated in the 2019 statutory accounts.