

FYLDE COAST WOMEN'S AID

ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

Company Registration No. 02806677 (England and Wales)

Charity Registration No. 1022548

FYLDE COAST WOMEN'S AID

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FYLDE COAST WOMEN'S AID

LEGAL AND ADMINISTRATIVE INFORMATION

Management Committee

C Holder
L Saggerson
D Whalley
N Springford
S Crouch
J Hackett
L Lawler

Secretary

S Crouch

Charity number

1022548

Company number

02806677

Registered office

Unit 2 Olympic Court
Whitehills Business Park
Blackpool
Lancashire
FY4 5GU

Auditor

Champion Accountants LLP
Unit 2 Olympic Court
Whitehills Business Park
Blackpool
Lancashire
FY4 5GU

Bankers

Royal Bank of Scotland Plc
Talbot Square
Blackpool
Lancashire
FY1 1LE

FYLDE COAST WOMEN'S AID

MANAGEMENT COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2020

The Management Committee presents its report and accounts for the year ended 31 March 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's aim is to keep families safe from harm and enable them to live their lives free from abuse.

It's objectives are:

- to provide for the relief of women in Blackpool, Wyre and Fylde and adjacent areas.
- to relieve distress and suffering experienced by women who have been gravely or persistently maltreated or abused and any children of such women by establishment of a refuge to provide shelter and a safe environment for such women and where appropriate, their children.
- to relieve women from the effects of such violence by providing and developing a support network of people committed to relieving the said distress experienced by women who have been, or are being, subjected to mental and physical abuse.
- to promote such other charitable purposes as are for the benefit of such women.

The organisation provides safe temporary accommodation for up to 12 families at any one time. FCWA provision is spread across the whole of the Fylde Coast. To support and facilitate a complete wraparound service for domestic abuse, FCWA provision includes Independent Domestic Abuse Advisors; an Independent Sexual Violence Advisor; a Male IDVA; Outreach Community Support; Children and Young People's Services, Safe Haven and an Internet Safety/CSE Worker. FCWA also hosts the only specialist domestic abuse helpline on the Fylde Coast.

Strategic objectives:

- to provide effective emotional support to women in a crisis situation.
- to provide support and assistance to help empower women to make informed choices about their lives.
- to provide practical safety measures, such as safety plans, panic alarms and lock changes, which enable women to stay safely in their own homes.
- to consult with service users using the service to inform all aspects of our service delivery and future development.
- to work in partnership with agencies, to inform best practice, identify service gaps and address them (working strategically at regional and national level).
- where necessary, to address these needs with partner agencies by initiating education and training.

The Management Committee have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. They have given due consideration to the public benefit requirements requirements and consider that the provision of refuge facilities fulfils this requirement.

FYLDE COAST WOMEN'S AID

MANAGEMENT COMMITTEE'S REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2020

Achievements and performance

This year has seen vital funding towards the continuation of FCWA's refuge services. FCWA joined a new partnership with SafeNet and The Liberty Centre to win the refuges contract as part of the Pan-Lancashire service. Under the umbrella of Lancashire refuges, FCWA works alongside partners SafeNet, The Liberty Centre and Clare House and continues to manage the two refuges in Fylde and Wyre. Ensuring that FCWA refuges are welcoming and well-maintained requires ongoing investment. Two grants towards the refurbishment of the refuges were secured from Fylde Safety Partnership and Fylde Soroptimists.

During this reporting period, FCWA was chosen along with 7 other pilot sites to deliver the IRIS project for an 18 month period. IRIS was implemented across Primary Care in Blackpool in partnership with Blackpool CCG, Blackpool Teaching Hospital and Fylde Coast Women's Aid. This was an amazing opportunity to develop important partnership work and to implement a well needed service supporting GP's to access specialist support for victims of DVA who disclose abuse when attending medical appointments.

Within FCWA's children and young people's team, Safe Haven, a third consecutive grant was secured from Children in Need. This grant will provide continuation for the Connect with Respect project for a further three years. Due to the success of the project, the grant included an increase in hours for the part-time worker.

FCWA's fourth bi-annual conference was held at the Village Hotel in Blackpool on November 13th 2019. Aware of reduced training budgets, Fylde Coast Women's Aid secured funding from National Lottery Community Fund and Awards for All in order to make this event accessible to key professionals working with victims of coercive control. Tickets were available on an invitation only basis and full capacity was achieved. The 132 attendees included police, social workers, magistrates, health, schools, local authority staff, FCWA funders and trustees.

FCWA worked extremely hard this year to obtain reaccreditation of SafeLives Leading Lights accreditation. Accreditation is vital for FCWA services, and Leading Lights has been integral to Fylde Coast Women's Aid ability to focus on the development of its IDVA service. It has contributed to increased professionalism, skills and reputation. These accreditations are something we are very proud of.

Despite the challenges throughout the last twelve months, Fylde Coast Women's Aid has remained committed to delivering good quality domestic abuse services across the Fylde Coast. FCWA has been proactive, working hard for the sustainability and growth of the Charity.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The Management Committee considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

In recent years the Committee has taken the strategic decision to try and grow the level of unrestricted reserves further, with a view to purchasing a property from which the charity can operate in the long-term. This will enable the charity's growing staff to be accommodated, eliminate future rent costs and create a secure operational position for the organisation moving forward. A suitable property was identified during 2020, and it is likely that the purchase will be complete by the end of the calendar year.

During financial year 2019/20, the principal funding sources for the charity are from Lancashire Supporting People (£158,173), The Lottery (£126,004), The Ministry of Housing, Communities and Local Government (MHCLG) (£97,354), The Henry Smith Charity (£46,900) and Children in Need (£49,616). Fylde Coast Women's Aid also receives Housing Benefit relating to its three refuges.

FYLDE COAST WOMEN'S AID

MANAGEMENT COMMITTEE'S REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2020

The results for the year are set out on page 9, and the charity generated an overall surplus for the period of £77,969 (2019: £91,973). This comprised an unrestricted surplus of £84,620 and a restricted deficit of £6,651. Total fund balances carried forward to next year comprise unrestricted funds of £547,092 and restricted funds of £139,451. Of the unrestricted funds total, £220,000 has been earmarked for the purchase of the property and subsequent renovations, and has been recognised as as designated fund.

The Committee have continued to be prudent in terms of necessary expenditure and have monitored this closely throughout the year. They are mindful of the ongoing importance of securing funding and constantly seek to bid for new sources to enable full service levels to continue. Having built up reserves in prior years, it would be possible to continue to fund certain services from existing resources when external funding ends. However, this is monitored regularly on a case by case basis and new funding is continually being sought to minimise the likelihood of a drawdown from reserves being required.

Priorities 2020/21 are:

- FCWA want to purchase an office building which will assist in providing sustainability for the organisation.
- FCWA will prioritise securing funding to continue several existing services including the WIRED project, outreach/community support, Op Provide project, and the MASH IDVA service.
- FCWA intends to look at developing safe house provision which will enhance the organisations refuge service.
- FCWA will focus on continuing the strong partnerships it has developed throughout the past year.
- FCWA will aim to continue to provide good quality services to all victims who have either lived with or who are living with domestic violence and abuse.

Structure, governance and management

The charity is a company limited by guarantee. The objectives are:

- to provide for the relief of women in Blackpool, Wyre and Fylde and adjacent areas.
- to relieve distress and suffering experienced by women who have been gravely or persistently maltreated or abused and any children of such women by establishment of a refuge to provide shelter and a safe environment for such women and where appropriate their children.
- to relieve women from the effects of such violence by providing and developing a support network of people committed to relieving the said distress experienced by women who have been, or are being, subject to mental and physical abuse.
- to promote such other charitable purposes as are for the benefit of such women.

The Management Committee, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

C Holder
L Saggerson
D Whalley
N Springford
S Crouch
J Hackett
L Lawler

FYLDE COAST WOMEN'S AID

MANAGEMENT COMMITTEE'S REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2020

None of the Management Committee has any beneficial interest in the company. All of the Management Committee are members of the company and guarantee to contribute £1 in the event of a winding up.

New trustees are encouraged to attend 3 induction meetings with members of the committee to familiarise themselves with the charity and the context within which it operates. These meetings are jointly led by the Chair of the Management Committee and the Service Manager and cover:-

- the obligations of the Management Committee
- the main documents which set out the operational framework for the charity including the Memorandum and Articles
- resourcing and the current financial position as set out in the latest published accounts
- future plans and objectives.

An induction pack draws together information from various Charity Commission publications as signposted through the Commission's Guide to the Essential Trustee. Trustees are encouraged to undergo relevant training to enhance their knowledge and legal responsibilities.

The organisation is managed by a Volunteer Management Committee of up to 11 members who meet every 2 months and are responsible for the strategic direction of the charity. In addition a member of the Soroptimists is co-opted onto the committee but has no voting rights. A system of delegated responsibility is in place and day to day responsibility for the provision of services rests with the Services Manager along with the Assistant Services Manager and Finance Manager. The senior staff member with overall responsibility for the day to day management of the charity is Tina Hibbard.

The charity has an ongoing risk assessment policy and this is discussed at regular management meetings.

The Committee reviews the major risks to which the charity is exposed maintaining a Risk Register with appropriate systems and procedures put in place to mitigate those risks. External risks have led to the development of a Strategic Plan. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions, activities and projects.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, service users and buildings within which the charity operates. The Management Committee has appropriate quality assurance systems in place to ensure that services meet specified standards. The charity is working at Level Two of Charities Evaluation Services PQASSO (Practical Quality Assurance System for Small Organisations), and is meeting the Supporting People quality assurance measures and have met WAFE (Women's Aid Federation of England) National Service Standards for Domestic and Sexual Violence.

At a national level the National Service Standards for Domestic and Sexual Violence Services have been developed by Women's Aid Federation of England and the committee adhere to these standards. Alongside this there is a variety of legislation, policies, guidelines and quality assurance framework that have informed the charity's response to domestic abuse.

The charity has continued to maintain a presence and involvement with the Domestic Abuse Forum, Crime and Disorder Partnerships, Community Safety Partnerships, Local Strategic Partnerships, Government Office North West, Lancashire Safeguarding Children Board and other voluntary and statutory initiatives, and continue to work alongside partner agencies to support the delivery of the National Domestic Violence Delivery Plan.

FYLDE COAST WOMEN'S AID

MANAGEMENT COMMITTEE'S REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2020

Asset cover for funds

Notes 15,17 & 18 set out an analysis of the assets attributable to the various funds and a description of the funds. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

Statement of Management Committee's responsibilities

The Management Committee, who are also the directors of Fylde Coast Women's Aid for the purpose of company law, are responsible for preparing the Management Committee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Management Committee 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 Management Committee are required to:

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

The Management Committee are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

The auditors, Champion Accountants LLP, are deemed to be reappointed under section 487(2) of the Companies Act 2006.

Disclosure of information to auditor

Each of the Management Committee has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Management Committee's report was approved by the Board of Trustees



J Hackett

Trustee

Dated: 05/12/20

FYLDE COAST WOMEN'S AID

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF FYLDE COAST WOMEN'S AID

Opinion

We have audited the financial statements of Fylde Coast Women's Aid (the 'charity') for the year ended 31 March 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Management Committee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Management Committee have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Management Committee 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.

FYLDE COAST WOMEN'S AID

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF FYLDE COAST WOMEN'S AID

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Management Committee's Report, which includes the directors' report prepared 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 directors' report included within the Management Committee's report 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 charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Management Committee's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; 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 Management Committee 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 Management Committee's report and from the requirement to prepare a strategic report.

Responsibilities of Management Committee

As explained more fully in the statement of Management Committee's responsibilities, the Management Committee, who are also the directors of the charity for the purpose 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 Management Committee 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 Management Committee are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management Committee 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.

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

FYLDE COAST WOMEN'S AID

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF FYLDE COAST WOMEN'S AID

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. 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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Deborah Thorn FCA (Senior Statutory Auditor)
for and on behalf of Champion Accountants LLP**

.....

**Chartered Accountants
Statutory Auditor**

Unit 2 Olympic Court
Whitehills Business Park
Blackpool
Lancashire
FY4 5GU

FYLDE COAST WOMEN'S AID

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

| | | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total 2020 £ | Unrestricted funds 2019 £ | Restricted funds 2019 £ | Total 2019 £ |
|---|---|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Notes | | | | | | | |
| Income and endowments from: | | | | | | | |
| Donations and legacies | 3 | 18,785 | - | 18,785 | 34,184 | - | 34,184 |
| Charitable activities | 6 | 142,315 | 611,663 | 753,978 | 151,344 | 503,414 | 654,758 |
| Investments | 4 | 1,288 | - | 1,288 | 515 | - | 515 |
| Other income | 5 | 13,952 | 1,000 | 14,952 | 11,333 | 26,223 | 37,556 |
| Total income | | 176,340 | 612,663 | 789,003 | 197,376 | 529,637 | 727,013 |
| Expenditure on: | | | | | | | |
| Charitable activities | 7 | 91,720 | 619,314 | 711,034 | 73,961 | 561,079 | 635,040 |
| Net income/(expenditure) for the year/ Net movement in funds | | 84,620 | (6,651) | 77,969 | 123,415 | (31,442) | 91,973 |
| Fund balances at 1 April 2019 | | 462,472 | 146,102 | 608,574 | 339,057 | 177,544 | 516,601 |
| Fund balances at 31 March 2020 | | 547,092 | 139,451 | 686,543 | 462,472 | 146,102 | 608,574 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FYLDE COAST WOMEN'S AID

BALANCE SHEET

AS AT 31 MARCH 2020

| | Notes | 2020 £ | £ | 2019 £ | £ |
|---|-------|----------------|----------------|----------------|----------------|
| Fixed assets | | | | | |
| Tangible assets | 11 | | 36,029 | | 40,011 |
| Current assets | | | | | |
| Debtors | 12 | 52,269 | | 33,757 | |
| Cash at bank and in hand | | 615,256 | | 559,679 | |
| | | <u>667,525</u> | | <u>593,436</u> | |
| Creditors: amounts falling due within one year | 14 | (17,011) | | (24,873) | |
| Net current assets | | | 650,514 | | 568,563 |
| Total assets less current liabilities | | | <u>686,543</u> | | <u>608,574</u> |
| Income funds | | | | | |
| Restricted funds | 15 | | 139,451 | | 146,102 |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 17 | 220,000 | | - | |
| General unrestricted funds | | 327,092 | | 462,472 | |
| | | <u>547,092</u> | | <u>462,472</u> | |
| | | <u>686,543</u> | | <u>608,574</u> | |

The financial statements were approved by the Management Committee on ...08/12/20

...J. Hackett

J Hackett

Trustee

Company Registration No. 02806677

FYLDE COAST WOMEN'S AID

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2020

| | Notes | 2020 £ | £ | 2019 £ | £ |
|---|-------|-----------|---------|-----------|---------|
| Cash flows from operating activities | | | | | |
| Cash generated from operations | 21 | | 58,824 | | 109,940 |
| Investing activities | | | | | |
| Interest received | | 1,288 | | 515 | |
| Net cash generated from investing activities | | | 1,288 | | 515 |
| Net cash used in financing activities | | | - | | - |
| Net increase in cash and cash equivalents | | | 60,112 | | 110,455 |
| Cash and cash equivalents at beginning of year | | | 553,619 | | 443,164 |
| Cash and cash equivalents at end of year | | | 613,731 | | 553,619 |
| Relating to: | | | | | |
| Cash at bank and in hand | | | 615,256 | | 559,679 |
| Bank overdrafts included in creditors payable within one year | | | (1,525) | | (6,060) |

FYLDE COAST WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

Charity information

Fylde Coast Women's Aid is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 2 Olympic Court, Whitehills Business Park, Blackpool, Lancashire, FY4 5GU.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum & Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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 financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Management Committee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Management Committee continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Management Committee in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Management Committee for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FYLDE COAST WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

(Continued)

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

Housing benefit income is recognised when receivable.

1.5 Expenditure

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

Restricted funds are to be used for the specific purposes as laid down by the donor. Expenditure which meets this criteria is identified to the fund, together with a fair allocation of management and support costs.

Expenditure that is not covered by restricted funds is met out of unrestricted funds.

Management and administration costs of the company relate to the central costs of management including costs of meetings, audit and statutory compliance.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------------------|-------------|
| Property improvement | 2% on cost |
| Plant and machinery | 20% on cost |
| Fixtures and fittings | 20% on cost |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

FYLDE COAST WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

The charity operates a defined contribution pension scheme for its' employees. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

FYLDE COAST WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Management Committee are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

| | Unrestricted funds | Unrestricted funds |
|---------------------|--------------------|--------------------|
| | 2020 | 2019 |
| | £ | £ |
| Donations and gifts | 18,785 | 34,184 |

4 Investments

| | Unrestricted funds | Unrestricted funds |
|---------------------|--------------------|--------------------|
| | 2020 | 2019 |
| | £ | £ |
| Interest receivable | 1,288 | 515 |

5 Other income

| | Unrestricted funds | Restricted funds | Total | Unrestricted funds | Restricted funds | Total |
|--------------|--------------------|------------------|--------|--------------------|------------------|--------|
| | 2020 | 2020 | 2020 | 2019 | 2019 | 2019 |
| | £ | £ | £ | £ | £ | £ |
| Other income | 13,952 | 1,000 | 14,952 | 11,333 | 26,223 | 37,556 |

FYLDE COAST WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

6 Charitable activities

| | 2020 £ | 2019 £ |
|---|----------------|----------------|
| Service charges | 4,380 | 2,865 |
| Performance related grants | 453,488 | 358,512 |
| Charitable rental income | 137,935 | 148,479 |
| Grants received from Supporting People | 158,175 | 144,902 |
| | <u>753,978</u> | <u>654,758</u> |
| Analysis by fund | | |
| Unrestricted funds | 142,315 | |
| Restricted funds | 611,663 | |
| | <u>753,978</u> | |
| For the year ended 31 March 2019 | | |
| Unrestricted funds | | 151,344 |
| Restricted funds | | 503,414 |
| | | <u>654,758</u> |

FYLDE COAST WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

7 Charitable activities

| | Direct charitable expenditure 2020 £ | Direct charitable expenditure 2019 £ |
|--|--|--|
| Staff costs | 559,103 | 481,244 |
| Rent | 37,343 | 36,217 |
| Rates | 7,739 | 7,161 |
| Insurance | 7,406 | 7,180 |
| Heat & light | 9,257 | 8,851 |
| Repairs and maintenance | 24,916 | 11,681 |
| Postage, stationery and advertising | 5,674 | 5,593 |
| Telephone | 13,318 | 12,669 |
| Travelling expenses | 9,485 | 9,064 |
| Children's activities | 362 | 225 |
| Training and hospitality | 532 | 11,170 |
| Sundry | 22,368 | 20,358 |
| Subscriptions | 1,296 | 4,472 |
| Bank charges | 803 | 696 |
| Chelsea's Story project | - | 5,940 |
| | <u>699,602</u> | <u>622,521</u> |
| Share of governance costs (see note 8) | 11,432 | 12,519 |
| | <u>711,034</u> | <u>635,040</u> |
| Analysis by fund | | |
| Unrestricted funds | 91,720 | 73,961 |
| Restricted funds | 619,314 | 561,079 |
| | <u>711,034</u> | <u>635,040</u> |

The management committee are of the opinion that the majority of expenditure including wages, is directly related to charitable activities.

FYLDE COAST WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

8 Support costs

| | Support costs £ | Governance costs £ | 2020 £ | Support costs £ | Governance costs £ | 2019 £ |
|---|--------------------|-----------------------|-----------|--------------------|-----------------------|-----------|
| Depreciation | - | 3,983 | 3,983 | - | 4,275 | 4,275 |
| Audit fees | - | 2,040 | 2,040 | - | 1,960 | 1,960 |
| Legal and professional | - | 5,409 | 5,409 | - | 6,284 | 6,284 |
| | - | 11,432 | 11,432 | - | 12,519 | 12,519 |
| Analysed between Charitable activities | - | 11,432 | 11,432 | - | 12,519 | 12,519 |

Management and administration costs includes payments to the auditors of £2,040 (2019: £1,960) for audit fees and £Nil (2019:£Nil) for other services.

9 Management Committee

No remuneration was paid to any of the trustees during the year.

10 Employees

Number of employees

The average monthly number of employees during the year was:

| | 2020 Number | 2019 Number |
|------------------------|----------------|----------------|
| Women's refuge workers | 26 | 22 |

Employment costs

| | 2020 £ | 2019 £ |
|---------------------|-----------|-----------|
| Wages and salaries | 523,582 | 461,280 |
| Other pension costs | 35,521 | 19,964 |
| | 559,103 | 481,244 |

The full time equivalent staff numbers for the year being 20 (2019: 19).

There were no employees whose annual remuneration was £60,000 or more.

FYLDE COAST WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

11 Tangible fixed assets

| | Property improvement £ | Plant and machinery £ | Fixtures and fittings £ | Total £ |
|------------------------------------|------------------------------|-----------------------------|-------------------------------|------------|
| Cost | | | | |
| At 1 April 2019 | 57,271 | 39,173 | 34,009 | 130,453 |
| At 31 March 2020 | 57,271 | 39,173 | 34,009 | 130,453 |
| Depreciation and impairment | | | | |
| At 1 April 2019 | 23,297 | 39,148 | 27,996 | 90,441 |
| Depreciation charged in the year | 1,145 | - | 2,838 | 3,983 |
| At 31 March 2020 | 24,442 | 39,148 | 30,834 | 94,424 |
| Carrying amount | | | | |
| At 31 March 2020 | 32,829 | 25 | 3,175 | 36,029 |
| At 31 March 2019 | 33,974 | 25 | 6,012 | 40,011 |

12 Debtors

| | 2020 £ | 2019 £ |
|---|-----------|-----------|
| Amounts falling due within one year: | | |
| Trade debtors | 42,141 | 28,954 |
| Prepayments and accrued income | 10,128 | 4,803 |
| | 52,269 | 33,757 |

13 Loans and overdrafts

| | 2020 £ | 2019 £ |
|-------------------------|-----------|-----------|
| Bank overdrafts | 1,525 | 6,060 |
| Payable within one year | 1,525 | 6,060 |

The bank account shows as an overdraft position due to un-presented cheques only. The actual bank statement shows a positive balance and the charity transfer money from their deposit account to ensure the bank does not enter into an overdraft position.

FYLDE COAST WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

14 Creditors: amounts falling due within one year

| | Notes | 2020 £ | 2019 £ |
|------------------------------|-------|---------------|---------------|
| Bank overdrafts | 13 | 1,525 | 6,060 |
| Accruals and deferred income | | 15,486 | 18,813 |
| | | <u>17,011</u> | <u>24,873</u> |

FYLDE COAST WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Balance at 1 April 2019 | Movement in funds | | Balance at 31 March 2020 |
|-----------------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|
| | £ | Incoming resources £ | Resources expended £ | £ |
| Children in Need | 3,578 | 49,616 | (40,399) | 12,795 |
| Lottery IDVA | 12,362 | 126,004 | (118,702) | 19,664 |
| Fixed assets | 22,782 | - | (3,983) | 18,799 |
| Esme Fairbairn | 30,198 | 40,611 | (40,351) | 30,458 |
| Lawrence Henry Clegg Trust | 7,365 | 24,536 | (17,365) | 14,536 |
| The UK Youth Fund | - | 3,024 | - | 3,024 |
| Lloyds TSB | 27,083 | - | (27,083) | - |
| Sorops | - | 1,818 | (1,818) | - |
| Lancashire County Council (MHCLG) | - | 97,354 | (92,354) | 5,000 |
| Henry Smith | 31,067 | 46,900 | (42,792) | 35,175 |
| Health IDVA - GBS re Blackpool | - | 63,627 | (63,627) | - |
| Supporting People | - | 158,173 | (158,173) | - |
| Garfield Weston | 11,667 | - | (11,667) | - |
| Fylde Council | - | 1,000 | (1,000) | - |
| | <u>146,102</u> | <u>612,663</u> | <u>(619,314)</u> | <u>139,451</u> |

The purpose of the main restricted funds are as follows:-

Children in Need - to cover salary costs and project running costs.

Lottery IDVA- to cover salaries, overheads and leaflet costs.

Esme Fairbairn - salary funding for stalking caseworker.

DCLG Funding (now MHCLG) - for outreach support.

Henry Smith - to support children and young people (aged 8 to 18) who are at risk of sexual exploitation and online grooming.

16 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £35,521 (2019 : £19,964)

FYLDE COAST WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

| | Movement in funds | | | |
|----------------------|-----------------------|----------------------------|----------------|-----------------------------|
| | Incoming resources | Balance at 1 April 2019 | Transfers | Balance at 31 March 2020 |
| | £ | £ | £ | £ |
| Purchase of property | - | - | 220,000 | 220,000 |
| | <u>-</u> | <u>-</u> | <u>220,000</u> | <u>220,000</u> |

Funds have been designated towards the cost of purchase and renovation of a property for use as an office base.

18 Analysis of net assets between funds

| | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total 2020 £ | Unrestricted funds 2019 £ | Restricted funds 2019 £ | Total 2019 £ |
|--|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances at 31 March 2020 are represented by: | | | | | | |
| Tangible assets | 17,230 | 18,799 | 36,029 | 18,555 | 21,456 | 40,011 |
| Current assets/ (liabilities) | 529,862 | 120,652 | 650,514 | 443,917 | 124,646 | 568,563 |
| | <u>547,092</u> | <u>139,451</u> | <u>686,543</u> | <u>462,472</u> | <u>146,102</u> | <u>608,574</u> |

The level of restricted funds at the year end has occurred due to grants being received for periods which overlap the accounting year end and hence will be fully spent in the current year. The level of unrestricted funds has been increased over the year in anticipation of the purchase of a property to provide a permanent office base for the charity and its staff.

19 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2020 £ | 2019 £ |
|----------------------------|---------------|---------------|
| Within one year | 7,704 | 7,704 |
| Between two and five years | 27,018 | 29,826 |
| In over five years | - | 4,896 |
| | <u>34,722</u> | <u>42,426</u> |

FYLDE COAST WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

20 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

| | 2020 £ | 2019 £ |
|------------------------|-----------|-----------|
| Aggregate compensation | 72,600 | 74,000 |

21 Cash generated from operations

| | 2020 £ | 2019 £ |
|---|---------------|----------------|
| Surplus for the year | 77,968 | 91,974 |
| Adjustments for: | | |
| Investment income recognised in statement of financial activities | (1,288) | (515) |
| Depreciation and impairment of tangible fixed assets | 3,983 | 4,275 |
| Movements in working capital: | | |
| (Increase)/decrease in debtors | (18,512) | 4,728 |
| (Decrease)/increase in creditors | (3,327) | 9,478 |
| Cash generated from operations | 58,824 | 109,940 |

22 Analysis of changes in net funds

The charity had no debt during the year.