

Company Number: 03448301
Charity Number: 1068878

Sefton Women's & Children's Aid
(A Company Limited by Guarantee)
Annual Report
&
Financial Statements
For the year ended
31 March 2023

Greater Merseyside Community Accountancy Service
Sefton Council for Voluntary Service
3rd Floor, Suite 3b
Burlington House
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Sefton Women's & Children's Aid

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Sefton Women's & Children's Aid Trustees' Annual Report For the year ended 31 March 2023

Chair's Statement

2022-23 brings yet another busy year for SWACA. Referrals and demand for services continues to keep pressure on our wonderful staff who work so hard for our clients. My thanks go to everyone involved, both the staff and the volunteers who support the organisation and make it the success that it is. Every one of you is valued.

Our new offices in the north of the borough are established, with good partnership working, and the successful outcome following an invitation to some other local charities to co-locate in the new office with SWACA.

The Board are extremely proud of the range of services that are provided by SWACA. The Child on Parent Violence / Abuse service has been pioneering in the borough and continues to go from strength to strength.

The new male victims service has been established, filling a vital need in Sefton. Many people will be unaware of the national research findings that show one in three victims of domestic abuse are male, and that twelve men are killed by their partner or ex-partner each year. Domestic abuse of males is largely a hidden issue, with most men only reporting it when it reaches "crisis" level.

Garfield Weston award, in conjunction with Pilotlight, has provided SWACA with a year of support and development for the Board and Leadership Team, providing invaluable mentorship from senior business people.

Due to circumstances beyond control, one legacy of the pandemic has been substantially increased building costs, meaning that work on the new Refuge has been somewhat delayed. The planned new Refuge is still going ahead, albeit opening at a slightly later date than had been originally expected.

I am very humbled to be so fortunate to chair a Board of Trustees who have such rich talents, and who so willingly give their time and efforts to SWACA. They are a great team and I feel privileged to be part of them.

A Board skills audit undertaken previously, highlighted some skills gaps within the current trustees, so I am delighted to welcome three new observer trustees to the Board, and hope that they will continue to volunteer their services as permanent trustees in the future.

My thanks go also to Neil, who continues to steer SWACA from strength to strength.

Jane Leather

Chair of Trustees

Sefton Women's & Children's Aid Trustees' Annual Report For the year ended 31 March 2023

The Charity

Sefton Women's & Children's Aid is constituted as a company limited by guarantee and not having a share capital. The company is registered in England and Wales No. 03448301. The charity is registered with the Charity Commission No. 1066878. The principal governing document is the Company Memorandum and Articles of Association dated 10th October 1997, as amended by special resolution dated 20 October 2004 and special resolution dated 13 April 2005.

Objectives and Activities

The objectives of the charity are:

- a) to relieve poverty and distress among women, men and children who have or are currently experiencing violence and /or abuse (including those who do not live together), ex partners, family members or anyone else with whom they have had a personal relationship currently residing in the Metropolitan Borough of Sefton, or who are normally resident in but temporarily absent from the Metropolitan Borough of Sefton.
- b) to arrange and provide both nationally and in the Metropolitan Borough of Sefton, for exhibitions, meetings, lectures and classes relating to topics affecting such women, men and children, any monies received from outside the Metropolitan Borough of Sefton will be used in furtherance of the objects of the charity.

Achievements and Performance

Charitable Activities

SWACA provides specialist domestic abuse support services for women, men, gender diverse individuals and children and young people throughout the Metropolitan Borough of Sefton. SWACA works in partnership with Public, Private and Voluntary, Community and Faith Sector organisations on an operational and strategic level.

The main areas of charitable activity focus on the provision of holistic domestic abuse support services offering effective crisis intervention, early intervention, ongoing casework support and preventative services. Services are provided, on a residential and non-residential basis, to enable residents of Sefton to recover from the traumatic impact of domestic abuse on their physical and mental wellbeing. Services include practical and emotional support, advocacy, advice and guidance, structured programmes of work, counselling, legal advice and parenting support.

The SWACA Board has also gone through a semi-formal Governance Review during 2022/23. As a result, the Board has strengthened the skills / experience within the membership, following the undertaking of a comprehensive Board Skills Audit and the subsequent identification of a number of new members with specific skills. This has successfully enhanced an already strong and vibrant Board, bringing in new skills, experiences and perspectives.

Sefton Women's & Children's Aid Trustees' Annual Report For the year ended 31 March 2023

Services Overview

2022/23 has continued to be a period of transition nationally, and for our local communities in Sefton, as the impact of the COVID-19 pandemic has continued to impact on the nature, and volume, of domestic abuse. Levels of domestic abuse, both nationally and locally, have continued to rise, exacerbated by the emergence of the cost-of-living crisis and in Merseyside we continue to experience significantly high levels of risk, particularly for female victims / survivors, linked to the Violence Against Women and Girls agenda.

The demand / need for SWACA's services has continued to increase during the period April 2022 to March 2023, rising further in comparison to 2021/22, for various complex reasons, exacerbated by the pandemic impact and the cost-of-living crisis. SWACA has continued to evolve and adapt the style and range of services provided during 2021/22, drawing upon experiences secured throughout the pandemic period. SWACA has continued with a hybrid approach, through the use of telephone and virtual meetings, alongside face-to-face contact with victims / survivors living in Sefton. While we would ideally prefer to engage our service users in person, phone-based assessments, introduced more fully during the pandemic, has improved initial service user response rates, contributing to our ability to reduce risk of harm from domestic abuse through early service user contact. Our follow up adult and children / young people support services also continue to utilise face-to-face, telephone, email and virtual meetings contact, as appropriate.

Services provided during 2022/23 include:

- " Assessment Team Service
- " Adults Team Service - 1:1 and Group Work (Mirror Project) support
- " Children's Team Service - 1:1 and Group Work (Together Programme)
- " Child on Parent Violence / Abuse (CoPVA) Service
- " Counselling Service
- " Legal Surgeries in partnership with Morecrofts Solicitors
- " Strategic representation (for domestic abuse) on multi-agency Partnerships and Forums

During 2022/23, building work to refurbish an existing property and create a new 24-hour Refuge, in partnership with One Vision Housing, who have provided initial investment, commenced, and this will continue into 2023/24. The Refuge service provision will ultimately be funded through Sefton Council. The Refuge will provide 24-hour emergency accommodation provision for women and children escaping significant domestic abuse.

SWACA has also continued to manage a second office premises, in Southport, to improve access to our services in north Sefton, and strengthen our links with key partner agencies, and the communities of north Sefton. The Southport office opened in March 2022 and has been fully operational during 2022/23.

SWACA has continued to deliver a successful, but still relatively new, Child on Parent Violence / Abuse Service, which has experienced continually rising demand for support since commencing in 2020. We have also continued to work in partnership with a very experienced Psychotherapist, and with SWAN Women's Centre, to provide a comprehensive Counselling Service for service users, and to develop our successful male victims / survivors service in Sefton, (launched in April 2022), and strengthen our offer for gender diverse individuals. SWACA has continued to work closely with Sefton Council to secure sustainable, and diverse, sources of income for the future of the male victim's service. This ties in with a wider sustainability strategy, working with Sefton Council, Sefton CVS, NHS colleagues, and other key stakeholders, to sustain all SWACA services.

Sefton Women's & Children's Aid Trustees' Annual Report For the year ended 31 March 2023

SWACA staff have also continued to engage with a wide variety of multi-agency meetings, both strategic and operational, including Family Safeguarding / Child Protection meetings, Adult Safeguarding Meetings, and Sefton Multi-Agency Risk Assessment Conferences (MARAC), and we have been regularly involved in multi-agency interventions where domestic abuse is identified. Through 2022/23, SWACA has been a regular participant in all Sefton-related domestic homicide reviews, regardless of SWACA's involvement as a service provider, and SWACA staff have also continued to engage with other relevant Safeguarding-related case reviews, such as child death reviews, where domestic abuse has been identified as a relevant theme / issue.

Assessment Service

The SWACA Assessment Team is the initial point of contact for service users and professionals accessing services and / or information, advice and guidance. New referrals, with varying levels of risk and complexity of need, are received from a wide range of agencies across Sefton including Merseyside Police, Sefton MBC Children's Social Care, Schools, various NHS organisations, Voluntary, Community and Faith Sector organisations, and service user self-referrals.

SWACA's experience of providing domestic abuse support services for many years has demonstrated the importance of a prompt response service, and our very experienced team of Assessment Officers assess need and risk efficiently.

The service includes undertaking comprehensive assessments of need with service users, the creation of a personal plan with service users, a full risk assessment, and subsequent referrals to either one of our specialist internal services or to external agencies and partners..

Adult Service

Adult caseworkers support any adult or child / young person, living in Sefton, to live safely and free from fear of domestic abuse, whilst ideally remaining in their own homes. The majority of our service users are female, but we are a fully inclusive service and work with all genders. Service users are supported with identifying areas of unmet need as part of a medium / long term personal plan for themselves and their families. Support is offered on a 1:1 or group work basis, to enable service users develop emotional resilience, identify and manage risk of harm they may experience, understand the impact domestic abuse has on both the victim / survivor of domestic abuse, and their children, and to improve and enhance confidence and self-esteem. We work through a trauma-informed, person-centred approach, to maximise the positive impact of our service for our women service users and their children.

The adult service, offering both practical and emotional support, is delivered to a wide variety of families seeking to re-establish the family unit after the breakdown of adult relationships resulting from experiences of domestic abuse. Every adult and child / young person within a family is affected by domestic abuse experiences in a wide variety of different ways, particularly of course the victim / survivor, and each family has different issues, and also potential challenges arising from social deprivation and poverty. Practical support is provided to ensure that the family has the best possible prospects for the future.

Sefton Women's & Children's Aid Trustees' Annual Report For the year ended 31 March 2023

SWACA also works in partnership with Morecrofts Solicitors to offer service users legal advice and guidance regarding a wide range of issues, including the securing of domestic abuse-related legal orders, all relevant to experiences of domestic abuse.

The Mirror Project, SWACA's very successful structured group work (domestic abuse) programme for female adult service users, has continued to evolve and develop over the third year of delivery, enabling a significant number of adult women service users to develop their understanding of domestic abuse in a peer learning setting. SWACA has also continued to facilitate open support groups for female service users who would like to continue engaging with SWACA, and their peers, after casework or structured group work has been completed.

The CoPVA Project, male victims service, and Counselling service, all referenced above, are all part of the Adults Team services.

Children's / Young People Service

Our Children / Young Person's Caseworkers offer age-appropriate 1:1 sessions for children and young people in Sefton, (regardless of gender), up to the age of 18. Sessions delivered enable children / young people to explore issues around self-perception and relationships with their peers, family members and their wider social network. Children and young people, who have witnessed, or directly experienced, domestic abuse, are supported to explore feelings, emotions, worries and wishes about their situation and to develop healthy strategies in relation to their safety and wellbeing.

Provision also includes support and advocacy in appropriate settings, including within a Safeguarding context, (child protection conferences / core groups etc.), ensuring that the voice of the child / young person is heard in the management and delivery of services which may affect them. SWACA's children / young people service also offers a bridge for discussion with wider family members.

The Together Programme, SWACA's successful structured group work programme for children / young people affected by domestic abuse, has also continued to support children / young people to learn together about managing emotions, developing positive support networks, and developing ways to keep safe.

SWACA has also continued to engage with primary and secondary schools to improve awareness of domestic abuse and healthy / unhealthy relationships amongst children / young people, in an age-appropriate manner, to prevent or reduce risks of domestic abuse in the future.

Refuge

SWACA has for many years provided the only dedicated refuge for women and children affected by domestic abuse, in the borough of Sefton. Unfortunately, due to the significant restrictions resulting from the COVID-19 pandemic, and insufficient resources to manage a 24-hour provision, we had to close our previous refuge delivered in partnership with Crosby Housing Association. We are working in partnership with One Vision Housing and Sefton Council to develop a brand new 24-hour staffed refuge, due to open in the autumn of 2023.

Sefton Women's & Children's Aid Trustees' Annual Report For the year ended 31 March 2023

Students

During 2022/23, SWACA has continued to enhance the human, intellectual and financial resources within the organisation by offering high quality placements for Student Social Workers from a variety of universities, and we have been developing new partnerships with Liverpool John Moores University, to offer Student Nurse placements, and with Merseyside Police, to host visits from Student Police Officers. We strongly support social work / nursing / policing education and believe SWACA is a very positive placement opportunity for student professionals.

Training / Learning Development

SWACA has continued to work in partnership with Sefton MBC, and other partners, to provide learning development opportunities, relating to domestic abuse, to various professionals, through existing staff. SWACA has not been able to resource a dedicated Learning Development / Training Officer role during 2022/23, but we have been looking at options develop this, alongside extending our offer relating to delivery Healthy Relationships Education in Sefton's Schools, as demand for learning development / training support from SWACA is clearly increasing.

Charity Shop

In addition to being a key strand within our income generation / fundraising strategy, the Charity Shop is our reception area, providing anonymity for those service users attending Knowsley Road. The volunteers ensure that the atmosphere is happy and welcoming, and the shop, which is generally very low-priced, is popular and provides a service to the local community. During 2022/23, following all COVID-19 restrictions being lifted, the Shop has been able to open more regularly. However, we still require more shop volunteers.

Summary Statistics

During 2022/23, SWACA received just over 2500 referrals for support for residents in Sefton experiencing / affected by Domestic Abuse, (an increase from 2021/22 and other recent years, evidencing rising demand). We supported 1102 individual adult victim / survivor service users (all genders), and 637 individual children / young people service users, through a mixture of 1:1, group work and counselling-based support services.

Sefton Women's & Children's Aid Trustees' Annual Report For the year ended 31 March 2023

Financial Review

Investment Policy and Objectives

The Charity's investment policy is currently to hold any reserves on deposit.

Reserves policy

The Trustees have established a policy, out of prudence, whereby funds not committed or invested in tangible fixed assets of the Charity should be reserved in a specific contingency fund due to uncertainties around funding over the coming year and a budgeted shortfall.

Designated funds consisted of a building fund of £227,996 which related to grants given to SWACA and fully spent in prior years to build its own premises. Consequently, this fund is not available as part of the free liquid reserves of the Charity. Considerable reliance is therefore placed on grants to support the ongoing works of the Charity.

The Charity has set a policy to hold free funds equating to approximately three months' expenditure, being £109,000. The free funds of the Charity total £94,576 which is below the target level.

The results for the year end and the Charity's financial position at the end of the year are shown in the attached financial statements.

Sefton Women's & Children's Aid Trustees' Annual Report For the year ended 31 March 2023

Reference and administrative details

Charity number: 1066878
Company number: 03448301
Registered Office: 166 Knowsley Road, Bootle, Sefton, Merseyside, L20 4NR

Our advisors

Independent Examiner: Anthony Deegan MAAT
Bankers: Natwest, 1 Liverpool Road, Crosby, Liverpool L23 2TD
Solicitors: Morecrofts, 2 Crown Buildings, Crosby, Liverpool L23 5SR

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purposes of charity law. The trustees and officers serving during the year and since the year-end were as follows:

Trustees

J Leather
P Stubbs
S Smith
A Matthews
J Lewis
M Wootton
T Keelan
P Morgan
C Millett
A F McColl

Chair of Trustees

Treasurer
Vice chair

Resigned 22nd November 2022

Company Secretary

N Frackelton

Sefton Women's & Children's Aid Trustees' Annual Report For the year ended 31 March 2023

Structure, Governance and Management

Governing Document

Sefton Women's & Children's Aid is a company limited by guarantee governed by its Memorandum and Articles of Association dated 10 October 1997, as amended by special resolution dated 20 October 2004 and special resolution dated 13 April 2005. It is registered with the Charity Commission. Anyone over the age of 18 can become a member of the Company and there are currently 10 members (10 in 2021), each of whom agrees to contribute £1 in the event of the charity winding up.

Sefton Women and Children's Aid (SWACA) founded in 1975, is a registered charity which was incorporated on the 10th of October 1997. The Charity provides free and confidential services to women, young people and children, who are survivors of domestic abuse who are resident in the Borough of Sefton.

Appointment of trustees

Under its Articles of Association, the trustees may appoint a person who is willing to act as director, either to fill a vacancy or as an additional Trustee, provided that the appointment does not cause the number of Trustees to exceed 16. Trustees are not required to retire by rotation.

Organisation

The board has entrusted all operational matters to the Chief Executive and his management team, who in turn, report back to the Board on a quarterly basis. The Chief Executive is supported by four sub - groups, members of which are appointed from the Board of Trustees for their appropriate skills.

Governance

The Charity ensures that there are adequate Trustees with a diversity of skills and invite observers and advisors to their meetings in order to maintain diversity. The Trustees identify their own training needs and structures are in place to ensure a proactive approach. Training in governance has been undertaken.

External

The Charity continues to develop a multi agency approach and maintains a high profile within the local community, thus ensuring the Charity is sensitive to the community's needs together with raising its own profile.

Sefton Women's & Children's Aid Trustees' Annual Report For the year ended 31 March 2023

Risk Management

The trustees have a risk management strategy which comprises:

- * an annual review of the principal risks and uncertainties that the charity faces;
- * the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- * the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for both the charity and its subsidiary. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank and active management of trade debtors and creditors balances to ensure sufficient working capital by the charity.

Attention has also been focused on non-financial risks arising from fire, health and safety of service users, food hygiene. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

Sefton Women's & Children's Aid Trustees' Annual Report For the year ended 31 March 2023

Trustees' Responsibilities

The trustees, who are also the directors of Sefton Women's & Children's Aid for the purpose of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

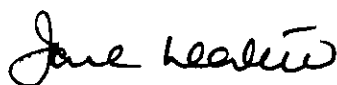
Company law requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company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

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

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

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

This report was approved by the board of trustees on 13th September 2023 and signed on their behalf.



J Leather
Chair of Trustees

Independent Examiner's Report To the trustees of Sefton Women's & Children's Aid For the year ended 31 March 2023

I report to the trustees on my examination of the accounts of the Sefton Women's & Children's Aid for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of Sefton Women's & Children's Aid you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Sefton Women's & Children's Aid accounts 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

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 Sefton Women's & Children's Aid as required by section 130 of the Act; or

(2) the accounts do not accord with those records; or

(3) the accounts 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.

Anthony Deegan MAAT
Community Accountant
Sefton Council for Voluntary Service
Burlington House, Cosby Road North, Waterloo, Liverpool L22 0LG

13th September 2023

Sefton Women's & Children's Aid

Statement of Financial Activities

(Incorporating Income & Expenditure Account)

For the year ended 31 March 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income and endowments from:					
Donations and legacies	2	29,694	-	29,694	39,176
Charitable activities	3	275,879	312,407	588,286	785,380
Other trading activities	4	41,823	-	41,823	33,882
Total income		347,396	312,407	659,803	858,238
Expenditure on:					
Raising funds	5	3,100	-	3,100	9,786
Charitable activities	6	436,179	403,484	839,663	678,589
Total expenditure		439,279	403,484	842,763	688,375
Net (expenditure)/income		(91,883)	(91,077)	(182,961)	169,863
Transfers between funds		51,123	(51,123)	-	-
Other recognised gains:					
Net movement in funds		(40,760)	(142,200)	(182,961)	169,863
Reconciliation of funds:					
Funds b/fwd		362,440	320,494	682,934	513,070
Funds c/fwd		321,679	178,294	499,973	682,934

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

All income and expenditure derive from continuing activities.

Sefton Women's & Children's Aid

Balance Sheet

As at 31 March 2023

Company Number: 03448301

	Note	2023 £	2022 £
Fixed Assets			
Tangible assets	11	208,248	218,214
Current Assets			
Work In Progress	12	12,400	-
Debtors	13	44,447	7,540
Cash at bank and in hand	14	252,504	477,340
		309,351	484,880
Creditors: Amounts falling due within one year	15	(17,626)	(20,160)
Net Current Assets		291,725	464,720
Total Net Assets		499,973	682,934
Funds of the charity			
Designated Funds		219,092	218,214
General Fund		102,587	144,226
Total Unrestricted Funds	16	321,679	362,440
Restricted Funds	17	178,294	320,494
Total Funds		499,973	682,934

The notes on pages 18 to 34 form part of these financial statements

Sefton Women's & Children's Aid

Balance Sheet

As at 31 March 2023

(cont.)

Company Number: 03448301

In approving these financial statements as directors of the company we hereby confirm the following:
For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

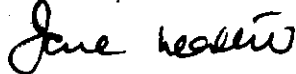
Directors' responsibilities:

- 1) The members have not required the company to obtain an audit for its accounts for the year in question in accordance with section 476.
- 2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The accounts were approved by the board of directors on 13th September 2023.

J Leather, Trustee



J Lewis, Trustee



Sefton Women's & Children's Aid

Notes to the Accounts

For the year ended 31 March 2023

1 Accounting Policies

1a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), and the Companies Act 2006 and the UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

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

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for Charities applying FRS102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The functional currency used by Sefton Women's & Children's Aid is the £ Sterling.

1a Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS 102 the restatement of comparative items was required.

There were no items as at the transition date which required restatement under FRS 102.

1b. Preparation of the accounts on a going concern basis

It is the opinion of the Trustees that the Charity is able to continue to perform its duties and meet its liabilities for at least the 12 months following signature of these financial statements. Whilst the Trustees are aware of funding cuts in the sector and the charity operating with reserves lower than ideally required, they are somewhat reassured by the current level of funding bids in progress. The Trustees are however cautious about the future and continue to meet regularly to discuss the financial stability of the Charity, in order to act quickly to stabilise any potential problems.

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2023

1 Accounting Policies (cont.)

1c. Income

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

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to Sefton Women's & Children's Aid, or Sefton Women's & Children's Aid is aware of the granting of probate, and the criteria for Income recognition have not been met, then the legacy is treated as a contingent asset and disclosed, if material.

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

Dividend Income is recognised when the right to receive payment is established, usually when the Investment is declared ex-dividend.

1d. Deferred income

Income from donations and grants, including capital grants are deferred when the following conditions are met:

a) when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods

b) when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met.

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2023

1 Accounting Policies (cont.)

1e. Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1f. 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. Expenditure is classified under the following activity headings:

Support service to victims of domestic abuse

a) Costs of raising funds comprise the costs of commercial trading and their associated support costs.

b) Expenditure on charitable activities includes the costs of performances, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.

c) Other expenditure represents those items not falling into any other heading.

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2023

1 Accounting Policies (cont.)

1g. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charities programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in the notes below.

1h. Funds Accounting

All income and expenditure together with gains and losses are allocated to a specific charitable fund.

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Further details of designated funds together with their purpose are set out in note 16.

Restricted funds are donations which the donor has specified are to be used solely for particular areas of the charity's work or for specific projects being undertaken by the charity. Further details of restricted funds together with their purposes are set out in note 17.

Endowment funds are resources received by the charity which represent capital, which can be held as either a permanent or expendable endowment. Permanent endowments are where the trustees have no power to convert it into income and apply it to the charitable objectives. Expendable endowment is distinguishable from income funds in that there is no requirement to spend or apply the capital unless, or until the trustees decide to do so. Further details of endowment funds together with their purposes are set out in the notes below.

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2023

1 Accounting Policies (cont.)

1i. Tangible fixed assets and depreciation

Tangible assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, costs directly attributable to bringing the asset into its working condition for its intended use, dismantling and restoration costs and borrowing costs capitalised.

Land and buildings comprises the freehold office and community centre at Knowsley Road, Bootle. The fair value of the property has been arrived at on the basis of a valuation carried out at 3rd August 2021 by R J Hodgkiss BSc FRICS of SK Real Estate Chartered Surveyors, who are not connected with the company. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties.

The difference between depreciation based on the deemed cost charged in the Statement of Financial Activities and the assets original cost is transferred from revaluation reserve to the fixed asset fund.

Plant and machinery and fixtures, fitting, tools, and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at the following annual rates in order to write each asset off over its anticipated useful economic life. A full year's depreciation charge is charged in the year of acquisition and no depreciation is charged in the year of disposal.

Freehold land	No depreciation is charged
Freehold buildings	2% pa on cost
Plant and machinery	33% pa on cost
Fixtures and fittings	25% pa on cost

Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that economic benefits associated with the item will flow to the charitable company and the cost can be measured reliably.

Repairs, maintenance and minor inspection costs are expensed as incurred.

Tangible assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in the Statement of Financial Activities.

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2023

1 Accounting Policies (cont.)

1j. Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the item on the open market.

1k. Debtors

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

1l. Cash at bank and in hand

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

1m. Creditors and provisions

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

1n. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2023

1 Accounting Policies (cont.)

1o. Pension costs

The company operates a defined contribution plan for its eligible employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payment obligations. The contributions are recognised as an expense when they are due. Amounts not paid are shown in creditors or accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

2. Donations and Legacies

	2023 £	2022 £
Donations and legacies	27,454	36,936
	<u>27,454</u>	<u>36,936</u>

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2023

3. Charitable Activity Income

	2023 £	2022 £
Sefton MBC	210,067	489,845
South Sefton CCG	54,712	29,327
Southport and Formby CCG	23,105	23,105
Hedley Trust	3,000	-
Hemby Trust	5,000	-
Lloyds Foundation	893	24,998
Albert Gubay	8,277	33,106
OPCC DA 2022	54,500	-
Children In Need	29,848	30,493
Light For Life	5,000	-
Burbo Bank	-	10,000
Swan Womens Centre	15,000	-
SCVS - Winter Clothing	3,000	-
John Moores Foundation	10,000	-
Merseyside Womens Fund	9,490	-
Garfield Weston	-	6,500
PH Holt	10,000	-
Next Steps	9,500	-
National Lottery Reaching Communities	94,502	91,794
COPVA	29,012	-
Other Unsecured	13,380	46,212
	<u>588,286</u>	<u>785,380</u>

Income from charitable activities has been applied to the following activities:

	2023 £	2022 £
Support service to victims of domestic abuse	588,286	785,380
	<u>588,286</u>	<u>785,380</u>

The notes on pages 18 to 34 form part of these financial statements

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2023

4. Other trading activity Income

	2023 £	2022 £
Fundraising events	16,604	17,495
Shop Income	15,083	16,187
Student Placements	10,076	-
Training delivery / Guest speaking	60	-
	<u>41,823</u>	<u>33,682</u>

5. Expenditure on Raising Funds

	2023 £	2022 £
Fundraising costs	1,987	8,644
500 Club	1,113	1,142
	<u>3,100</u>	<u>9,786</u>

6. Charitable Activities Expenditure

	Activities Undertaken Directly £	Support Costs £	Total 2023 £	Total 2022 £
Support service to victims of domestic abuse	768,922	70,741	839,663	678,589
	<u>768,922</u>	<u>70,741</u>	<u>839,663</u>	<u>678,589</u>

The notes on pages 18 to 34 form part of these financial statements

Sefton Women's & Children's Aid **Notes to the Accounts (cont.)** **For the year ended 31 March 2023**

7. Staff Costs

	2023 £	2022 £
Wages and Salaries	567,450	468,460
Social Security costs	51,369	28,521
Pension costs	11,636	9,710
	<u>630,455</u>	<u>506,691</u>

The average number of employees during the 2023 was:

	2023 Number	2022 Number
Direct charitable activities	22	18
Management and administration	3	3
	<u>25</u>	<u>21</u>

There were no employees who had total remuneration benefits in excess of £60,000 per annum (2022: none).

The trustees received no remuneration during the year (2022: £nil).
The trustees did not receive any expenses during the year (2022: £nil).

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2023

8. Key Management Personnel

The trustees consider that the key management personnel comprise the trustees and the Senior Management Team as follows:-

Trustees

J Leather
P Stubbs
S Smith
A Matthews
J Lewis
M Wootton
T Keelan
P Morgan
C Millett
A F McColl

Senior Management Team

Chief Executive - N Frackelton

9. Net Income for the year

Net income is stated after charging:

	2023 £	2022 £
Operating leases - equipment	736	1,401
Depreciation	9,046	9,183

The notes on pages 18 to 34 form part of these financial statements

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2023

11. Tangible Fixed Assets

	Freehold Land & Buildings £	Plant & Machinery £	Furniture & Equipment £	Total £
Cost / Valuation				
At 1 April 2022	418,807	1,361	35,805	455,973
Disposals	-	-	(921)	(921)
At 31 March 2023	418,807	1,361	34,884	455,052
Depreciation				
At 1 April 2022	202,183	1,361	34,215	237,759
For the year	8,376	-	669	9,045
At 31 March 2023	210,559	1,361	34,884	246,804
Net Book Amounts				
At 31 March 2023	208,248	-	-	208,248
At 31 March 2022	216,624	-	1,590	218,214

Land and buildings comprises the freehold office and community centre at Knowsley Road, Bootle. The fair value of the property has been arrived at on the basis of a valuation carried out at 3rd August 2021 by R J Hodgkiss BSc FRICS of SK Real Estate Chartered Surveyors, who are not connected with the company. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties.

12. Work In Progress

	2023 £	2022 £
Work In Progress comprises		
Non Current Asset - DAAPP Cost	12,400	-
	12,400	-

The notes on pages 18 to 34 form part of these financial statements

Sefton Women's & Children's Aid **Notes to the Accounts (cont.)** **For the year ended 31 March 2023**

13. Debtors

	2023 £	2022 £
Amounts falling due within one year		
Trade debtors	-	7,540
Prepayments and accrued income	44,447	-
	<u>44,447</u>	<u>7,540</u>

14. Cash at bank and in hand

	2023 £	2022 £
Cash at bank	252,421	477,171
Cash in hand	83	169
	<u>252,504</u>	<u>477,340</u>

15. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	904	9,430
Other taxes and social security	13,142	8,334
Other creditors	2,542	1,871
Accruals and deferred income	1,038	525
	<u>17,626</u>	<u>20,160</u>

The notes on pages 18 to 34 form part of these financial statements

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2023

16. Unrestricted Funds

	Balance brought forward 2021 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2022 £
<i>General Fund</i>	151,487	356,533	(371,695)	7,921	144,226
Designated Funds					
<i>Fixed Asset Fund</i>	226,136	-	-	(7,921)	218,214
<i>Total Funds (previous year)</i>	377,602	356,533	(371,695)	-	362,440

	Balance brought forward 2022 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2023 £
<i>General Fund</i>	144,226	344,893	(428,751)	42,219	102,587
Designated Funds					
<i>Fixed Asset Fund</i>	218,214	-	(9,048)	-	209,166
<i>Shop Refit</i>	-	-	(275)	3,756	3,481
<i>SWACA Welfare Fund</i>	-	2,503	(1,208)	5,148	6,443
<i>Total Funds (current year)</i>	362,440	347,396	(439,280)	51,123	321,679

The notes on pages 18 to 34 form part of these financial statements

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2023

17. Restricted Funds

	Balance brought forward 2021 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2022 £
<i>Lloyds Foundation</i>	12,499	24,998	(24,998)	-	12,499
<i>Global</i>	9,879	-	(9,879)	-	-
<i>Children In Need</i>	16,544	30,493	(25,588)	-	20,451
<i>John Moores Foundation</i>	3,333	-	(3,333)	-	-
<i>Lottery Reaching Communities</i>	22,921	91,794	(78,381)	(5,000)	31,334
<i>Steve Morgan Foundation</i>	8,585	-	(8,585)	-	-
<i>Other restricted funds</i>	62,708	354,420	(165,918)	5,000	256,210
Total Funds (previous year)	135,469	501,705	(316,680)	-	320,494
	Balance brought forward 2022 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2023 £
<i>Lloyds Foundation</i>	12,499	893	(15,178)	1,786	-
<i>Children In Need</i>	20,451	29,848	(28,040)	(22,259)	-
<i>Lottery Reaching Communities</i>	31,334	94,502	(91,441)	(34,395)	-
<i>Other restricted funds</i>	256,210	187,164	(268,825)	3,745	178,294
Total Funds (current year)	320,494	312,407	(403,484)	(51,123)	178,294
Other Funds					
<i>Screwfix Foundation</i>	5,000	-	-	(5,000)	-
<i>Albert Gubay</i>	30,933	8,277	(55,535)	16,325	-
<i>Jaguar Landrover shop refit</i>	1,000	-	-	(1,000)	-
<i>Scroptimists shop refit</i>	2,756	-	-	(2,756)	-
<i>Cargill plc</i>	5,148	-	-	(5,148)	-
<i>Burbo Bank</i>	5,952	-	(8,330)	2,378	-
<i>Liverpools Womens Hospital</i>	18,000	-	-	-	18,000
<i>SMBC - MOJ COPVA</i>	133,751	29,012	(72,075)	(10,000)	80,688
<i>Hedley Trust</i>	-	3,000	-	-	3,000
<i>Hemby Trust</i>	-	5,000	-	-	5,000
<i>John Moores</i>	-	10,000	-	-	10,000
<i>Merseyside Womens Fund</i>	-	9,490	-	-	9,490
<i>Southport Hub</i>	13,170	10,000	(23,185)	19,000	19,005
<i>Southport Hub - Adult Caseworker</i>	17,388	-	(17,388)	-	-
<i>SMBC DA App</i>	20,000	-	-	-	20,000
<i>Canal & River Trust</i>	3,113	-	-	-	3,113
<i>Next steps</i>	-	9,500	(5,000)	(4,500)	-
<i>OPCC DA 2022</i>	-	64,500	(49,789)	(4,731)	-
<i>PH Holt</i>	-	10,000	-	-	10,000
<i>Refuge</i>	-	25,385	(24,583)	(822)	-
<i>Swan Counselling</i>	-	10,000	(10,000)	-	-
<i>Winter Clothing</i>	-	3,000	(3,000)	-	-
Total other funds (current year)	256,210	187,164	(268,825)	3,745	178,294

The notes on pages 18 to 34 form part of these financial statements

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2023

18. Analysis of Net Assets

Previous year ended 31 March 2022

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Fixed Assets	-	218,214	-	218,214
Current Assets	144,226	-	340,654	484,880
Current Liabilities	-	-	(20,160)	(20,160)
	<u>144,226</u>	<u>218,214</u>	<u>320,494</u>	<u>682,934</u>

Current year ended 31 March 2023

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Totals Funds £
Fixed Assets	-	208,248	-	208,248
Current Assets	102,587	10,844	195,920	309,351
Current Liabilities	-	-	(17,626)	(17,626)
	<u>102,587</u>	<u>219,092</u>	<u>178,294</u>	<u>499,973</u>

The notes on pages 18 to 34 form part of these financial statements

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2023

19. Comparative Statement of Financial Activities Information

In order to comply with Financial Reporting Standard 102 which requires comparative information to be provided for all amounts, this note provides the necessary disclosure for comparative purposes of the Statement of Financial Activities for the year ended 31 March 2022.

	Unrestricted Fund £	Restricted Fund £	Total Funds £
Income			
Donations and legacies	39,176	-	39,176
Comparative activities	283,675	501,705	785,380
Other Trading Activities	33,682	-	33,682
Total income	356,533	501,705	858,238
Expenditure on			
Raising funds	9,786	-	9,786
Charitable activities	361,909	316,680	678,589
	371,695	316,680	688,375
Net (expenditure)/income	(15,162)	185,025	169,863
Other Recognised gains:			
Net movement in funds	(15,162)	185,025	169,863

The notes on pages 18 to 34 form part of these financial statements