

**FYLDE COAST WOMEN'S AID**

**ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**Company Registration No. 02806677 (England and Wales)**

**Charity Registration No. 1022548**

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# **FYLDE COAST WOMEN'S AID**

## **MANAGEMENT COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023**

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The Management Committee presents its report and accounts for the year ended 31 March 2023.

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.

Its 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 2023**

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### **Achievements and performance**

During this year FCWA has focused heavily on the wider violence against women and girls agenda. This is of utmost importance because it addresses and combats various forms of violence and discrimination that women and girls face. It has been driven by the Government's Safer Streets initiative. By identifying and addressing these issues, society can work towards achieving gender equality and ensuring the safety, rights, and well-being of women and girls.

The ItStopsHere campaign was born out of the £550,000 Safer Streets Round 4 Funding that Blackpool Council received from the UK Home Office. This round of funding had an emphasis on Violence Against Women and Girls (VAWG) and improving their safety in public spaces. One of the outcomes of this project was to raise awareness of violence, and harassment, empowering women and girls and protecting their rights which can lead to increased economic participation, better health outcomes, and improved overall societal well-being.

FCWA has continued to provide specialist, quality domestic violence and abuse services across Blackpool, Wyre, and Fylde. During this period FCWA has continued to work towards helping people remain safe in their own homes and accommodate families who needed to escape their homes because of abuse.

Safe accommodation is an integral component of the Domestic Abuse Act, as it serves to protect and empower victims, break the cycle of abuse, uphold their legal rights, and provide the necessary support for recovery and rehabilitation. FCWA has worked to,

- **Protection of Victims:** Safe accommodation provides a secure environment for victims of domestic abuse, shielding them from further harm and danger.
- **Empowerment:** Access to safe accommodation empowers victims to leave abusive situations, as they have a place to go where they can be assured of safety.
- **Breaking the Cycle:** Safe accommodation can help break the cycle of abuse by offering victims a chance to distance themselves from their abusers.
- **Support and Recovery:** Safe accommodation often comes with support services, including counselling and legal assistance.

### **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 six and nine 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.

During financial year 2020/21, a property was purchased from which the charity will be able to operate in the long-term. Renovations and improvements to the property have been ongoing. Some of the restricted funds as at 31<sup>st</sup> March 2023 remain designated for this purpose and also for upgrading capital items at the individual refuges, and the details of which can be found in Note 19.

During financial year 2022/23, the principal funding sources for the charity were as detailed in Note 17. Fylde Coast Women's Aid also receives Housing Benefit relating to its three refuges.

The results for the year are set out on page 10, and the charity generated an overall surplus for the period of £333,018 (2022: £83,793). This comprised an unrestricted surplus of £226,958 and a restricted surplus of £106,060. Total fund balances carried forward to next year comprise unrestricted funds of £1,094,380 (some of which are designated) and restricted funds of £287,476.

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.

# **FYLDE COAST WOMEN'S AID**

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

**FOR THE YEAR ENDED 31 MARCH 2023**

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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.

### **Asset cover for funds**

Notes 16, 17 & 19 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.

### **Auditor**

## **FYLDE COAST WOMEN'S AID**

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

**FOR THE YEAR ENDED 31 MARCH 2023**

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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



**N Dewhurst**

Trustee

Dated: 5 December 2023

# **FYLDE COAST WOMEN'S AID**

## **STATEMENT OF MANAGEMENT COMMITTEE'S RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2023**

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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.

# **FYLDE COAST WOMEN'S AID**

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE MEMBERS OF FYLDE COAST WOMEN'S AID**

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#### **Opinion**

We have audited the financial statements of Fylde Coast Women's Aid (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *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**

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

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

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

#### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Management Committee are responsible for the other information contained within the annual report. 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. 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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **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 for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, 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.

# FYLDE COAST WOMEN'S AID

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

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The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- identifying and testing journal entries in the overall accounting records, in particular those that were unusual or significant.
- reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- reviewing and challenging the assumption and judgement used by management in their significant accounting estimates, in particular in relation to restricted fund movements and grant income recognition.
- assessing the extent of compliance, or lack of, with relevant laws and regulations.
- obtaining third party confirmation of material bank balances.
- documenting and verifying all significant related party balances and transactions.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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

D L Thorn

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

Chartered Accountants  
Statutory Auditor

7 December 2023

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 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b>Income and endowments from:</b>							
Donations and legacies	3	48,402	-	48,402	16,470	-	16,470
Charitable activities	6	229,841	1,025,171	1,255,012	132,185	869,086	1,001,271
Investments	4	4,601	-	4,601	84	-	84
Other Income	5	3,144	-	3,144	2,925	-	2,925
<b>Total Income</b>		<b>285,988</b>	<b>1,025,171</b>	<b>1,311,159</b>	<b>151,664</b>	<b>869,086</b>	<b>1,020,750</b>
<b>Expenditure on:</b>							
Charitable activities	10	59,030	919,111	978,141	41,030	895,927	936,957
<b>Net income and movement in funds</b>		<b>226,958</b>	<b>106,060</b>	<b>333,018</b>	<b>110,634</b>	<b>(26,841)</b>	<b>83,793</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2022		867,422	181,416	1,048,838	756,788	208,257	965,045
<b>Fund balances at 31 March 2023</b>		<b>1,094,380</b>	<b>287,476</b>	<b>1,381,856</b>	<b>867,422</b>	<b>181,416</b>	<b>1,048,838</b>

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

# FYLDE COAST WOMEN'S AID

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	12		243,883		229,955
<b>Current assets</b>					
Debtors	13	141,521		45,117	
Cash at bank and in hand		1,057,502		955,052	
		1,199,023		1,000,169	
<b>Creditors: amounts falling due within one year</b>	14	61,050		181,286	
Net current assets			1,137,973		818,883
<b>Total assets less current liabilities</b>			1,381,856		1,048,838
<b>The funds of the charity</b>					
Restricted Income funds	17	287,476		181,416	
Unrestricted funds		1,094,380		867,422	
		1,381,856		1,048,838	

The financial statements were approved by the Management Committee on 5 December 2023



N Dewhurst  
Trustee

Company registration number 02806677 (England and Wales)



# **FYLDE COAST WOMEN'S AID**

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

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### **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 .

#### **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 or grantors 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.

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.

# FYLDE COAST WOMEN'S AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

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:

Land and buildings	2% on cost - nil in year of purchase
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 the statement of financial activities.

#### 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.

#### 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.

# FYLDE COAST WOMEN'S AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### **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.

### 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.

# FYLDE COAST WOMEN'S AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	25,939	16,470
Legacies receivable	22,463	-
	<u>48,402</u>	<u>16,470</u>

### 4 Income from Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	<u>4,601</u>	<u>84</u>

### 5 Other Income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income	3,144	50
Coronavirus Job Retention Scheme	-	2,875
	<u>3,144</u>	<u>2,925</u>

# FYLDE COAST WOMEN'S AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 6 Charitable activities

	2023 £	2022 £
Service charges	1,339	5,142
Performance related grants	1,011,563	757,903
Charitable rental income	127,252	127,043
Grants received from Supporting People	114,858	111,183
	<u>1,255,012</u>	<u>1,001,271</u>
Analysis by fund		
Unrestricted funds	229,841	
Restricted funds	<u>1,025,171</u>	
	<u>1,255,012</u>	
For the year ended 31 March 2022		
Unrestricted funds		132,185
Restricted funds		<u>869,086</u>
		<u>1,001,271</u>

### 7 Support costs allocated to activities

	2023 £	2022 £
Governance costs	<u>17,222</u>	<u>16,652</u>
Analysed between:		
Charitable activities	<u>17,222</u>	<u>16,652</u>

### 8 Management Committee

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



# FYLDE COAST WOMEN'S AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### 9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Women's refuge workers	34	33

#### Employment costs

	2023 £	2022 £
Wages and salaries	733,580	667,963
Other pension costs	47,057	41,026
	780,637	708,989

The full time equivalent staff numbers for the year being 27 (2022 :27).

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

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	90,711	99,910

# FYLDE COAST WOMEN'S AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 10 Charitable activities

	Direct charitable expenditure 2023 £	Direct charitable expenditure 2022 £
Staff costs	780,637	708,989
Rent	24,568	22,065
Rates	4,862	5,782
Insurance	13,902	10,768
Heat & light	18,361	18,978
Repairs and maintenance	49,044	71,867
Postage, stationery and advertising	6,224	4,167
Telephone	24,687	22,508
Travelling expenses	4,578	2,291
Children's activities	741	913
Training and hospitality	12,268	3,599
Sundry	18,072	45,671
Subscriptions	2,139	891
Bank charges	836	842
Coronavirus costs	-	974
	<u>960,919</u>	<u>920,305</u>
Share of governance costs (see note 7)	<u>17,222</u>	<u>16,652</u>
	<u>978,141</u>	<u>936,957</u>
<b>Analysis by fund</b>		
Unrestricted funds	59,030	41,030
Restricted funds	919,111	895,927
	<u>978,141</u>	<u>936,957</u>

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

### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# FYLDE COAST WOMEN'S AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 12 Tangible fixed assets

	Land and buildings £	Property improvement £	Plant and machinery £	Fixtures and fittings £	Total £
<b>Cost</b>					
At 1 April 2022	189,534	57,271	39,173	53,656	339,634
Additions	20,328	-	-	3,589	23,917
At 31 March 2023	209,862	57,271	39,173	57,245	363,551
<b>Depreciation and impairment</b>					
At 1 April 2022	3,791	26,733	39,148	40,007	109,679
Depreciation charged in the year	4,197	1,145	-	4,647	9,989
At 31 March 2023	7,988	27,878	39,148	44,654	119,668
<b>Carrying amount</b>					
At 31 March 2023	201,874	29,393	25	12,591	243,883
At 31 March 2022	185,743	30,538	25	13,649	229,955

### 13 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	126,969	30,028
Prepayments and accrued income	14,552	15,089
	141,521	45,117

### 14 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		-	17,321
Government grants	15	45,000	140,162
Accruals and deferred income		16,050	23,803
		61,050	181,286

### 15 Government grants

Deferred income is included in the financial statements as follows:

# FYLDE COAST WOMEN'S AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 15 Government grants

(Continued)

	2023 £	2022 £
Deferred Income is included within:		
Current liabilities	45,000	140,162
Movements in the year:		
Deferred Income at 1 April 2022	140,162	-
Released from previous periods	(140,162)	-
Resources deferred in the year	45,000	140,162
Deferred Income at 31 March 2023	45,000	140,162

### 16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Fund balances at 31 March 2023 are represented by:</b>			
Tangible assets	166,284	77,599	243,883
Current assets/(liabilities)	928,096	209,877	1,137,973
	<u>1,094,380</u>	<u>287,476</u>	<u>1,381,856</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Fund balances at 31 March 2022 are represented by:</b>			
Tangible assets	183,159	46,796	229,955
Current assets/(liabilities)	684,263	134,620	818,883
	<u>867,422</u>	<u>181,416</u>	<u>1,048,838</u>

The level of unrestricted funds has increased in 2022/23 and, as detailed in Note 19, an element of these funds has been designated for renovations and improvements to both the new premises at Montague Street and the refuges that the charity is responsible for maintaining. Allowing for this, the level of unrestricted reserves is equivalent to between 6 and 9 months' expenditure, in accordance with the financial policy. The Management Committee will consider utilising some of the unrestricted funds for one-off projects during 2023/24, with a particular focus on the impact that the current cost of living crisis may be having on families.

# FYLDE COAST WOMEN'S AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2021	Movement in funds			Transfers	Balance at 1 April 2022	Movement in funds			Transfers	Balance at 31 March 2023
	£	Incoming resources	Resources expended	£	£	£	Incoming resources	Resources expended	£	£	£
Children in Need	12,908	51,855	(51,743)	-	-	13,020	26,540	(39,560)	-	-	-
Lottery IDVA	10,259	61,555	(71,814)	-	-	-	-	-	-	-	-
Fixed assets	24,231	-	(6,690)	29,255	46,796	-	-	(6,216)	37,019	77,599	-
Esme Fairbairn	40,962	40,000	(50,962)	-	30,000	-	-	(30,000)	-	-	-
Lawrence Henry Clegg Trust	-	5,000	-	(5,000)	-	-	-	-	-	-	-
Lloyds TSB	-	25,000	-	-	25,000	-	-	(25,000)	-	-	-
Lancashire County Council (MHCLG)	98,000	42,039	(140,039)	-	-	-	152,198	(65,992)	-	-	86,206
DCLG Funding	-	34,800	(34,800)	-	-	-	-	-	-	-	-
Henry Smith	-	60,000	(15,000)	-	45,000	-	15,000	(53,976)	-	-	6,024
Health IDVA - GBS re Blackpool	-	238,592	(238,592)	-	-	-	305,128	(286,303)	-	-	18,825
Supporting People	-	111,183	(111,183)	-	-	-	126,427	(126,427)	-	-	-
Morrison's Foundation	21,897	-	(21,537)	-	360	-	-	(360)	-	-	-
LCC infection control	-	18,709	(18,709)	-	-	-	-	-	-	-	-
PCC Lancashire	-	15,000	(15,000)	-	-	-	8,323	-	-	-	8,323
Safenet	-	58,105	(52,365)	-	5,740	-	83,305	(51,749)	-	-	37,296
CYP	-	68,993	(58,993)	-	10,000	-	59,320	(42,024)	-	-	27,296
Fylde & Wyre Outreach	-	8,500	(8,500)	-	-	-	23,000	(23,000)	-	-	-
Russell Haldane Trust	-	20,000	-	(20,000)	-	-	-	-	-	-	-
Screwfix Foundation	-	4,255	-	(4,255)	-	-	-	-	-	-	-
Wyre Council	-	5,500	-	-	5,500	-	-	(5,500)	-	-	-
Blackpool Council Changing Futures	-	-	-	-	-	-	54,912	(54,912)	-	-	-
Blackpool Council Keyworker	-	-	-	-	-	-	26,250	(26,250)	-	-	-
Blackpool Council Safer Streets	-	-	-	-	-	-	75,000	(49,093)	-	-	25,907
Community Foundation	-	-	-	-	-	-	22,450	(22,450)	-	-	-
Clothworkers	-	-	-	-	-	-	37,019	-	(37,019)	-	-

# FYLDE COAST WOMEN'S AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Restricted funds						(Continued)
Sundry small grants	-	-	-	-	10,299	(10,299)
	208,257	869,086	(895,927)	-	181,416	1,025,171
						(919,111)
						287,476

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.

MHCLG - to cover extra hours in refuge, a Complex needs project worker and a refuge Safeguarding Officer.

DCCLG - household support funding during Covid.

Health IDVA - salary funding

Supporting People - refuge funding

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

Morrison's Foundation - refurbishment of Training/Community Hub in new building.

Safenet - two grants for Healthy Relationship group work in schools and outreach work.

CYP - two projects for work with children and teenagers concerning domestic abuse.

Blackpool Council Changing Futures - support for multi-discipline clients.

Blackpool Council Keyworker - salary funding for keyworker

Blackpool Council Safer Streets - two full time workers to collaborate with Blackpool Council.

Clothworkers - refurbishment of new head office building.

# FYLDE COAST WOMEN'S AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 18 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 £47,056 (2022 : £41,026)

#### 19 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>Movement In funds</b>					
	<b>Balance at 1 April 2021</b>	<b>Incoming resources</b>	<b>Balance at 1 April 2022</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Balance at 31 March 2023</b>
	£	£	£	£	£	£
Property renovation	68,967	-	68,967	(20,685)	16,318	64,600

The Management Committee have designated the funds shown for the ongoing renovation works at Montague Street, the charity's new operational base, and for capital works at the refuges for which it is responsible. Transfers represent monies from general unrestricted funds to cover future anticipated expenditure.

#### 20 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

#### 21 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:

	<b>2023</b>	<b>2022</b>
	£	£
Within one year	39,466	7,334
Between two and five years	744	12,240
	<u>40,210</u>	<u>19,574</u>

# FYLDE COAST WOMEN'S AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 22 Analysis of changes in net funds

The charity had no material debt during the year.

23 Cash generated from operations	2023 £	2022 £
Surplus for the year	333,018	83,793
Adjustments for:		
Investment income recognised in statement of financial activities	(4,601)	(84)
Depreciation and Impairment of tangible fixed assets	9,990	10,278
Movements in working capital:		
(Increase)/decrease in debtors	(96,405)	180,585
(Decrease)/Increase in creditors	(25,074)	5,823
(Decrease)/Increase in deferred income	(95,162)	140,162
Cash generated from operations	121,766	420,557