

TOXTETH WOMEN'S CENTRE

TRUSTEES' REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2018

Charity Registration No. 1147835

TOXTETH WOMEN'S CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2018

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TOXTETH WOMEN'S CENTRE TRUSTEES' REPORT FOR THE YEAR ENDED 31ST AUGUST 2018

The trustees are pleased to present their annual report for the year ended 31st August 2018.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 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 published (FRS 102) (effective 1st January 2015).

OBJECTIVES AND ACTIVITIES

To promote the well being of all women, particularly in the Toxteth area of Liverpool by: advancing education, alleviating poverty, improving health and well being, providing a range of facilities including childcare, recreation, leisure and relating to social welfare. To provide education in the Christian Faith as the Trustees may see fit.

- Teaching English to allow women from ethnic minorities to be assimilated into society and prepare for British citizenship.
- Knitting and sewing classes thus providing a small income.
- Providing childcare to allow women to study without distraction.
- Alleviating poverty – e.g. providing support to fill out benefit forms.
- Improving health and well being by providing fitness classes and workshops on healthy eating and health related matters.
- Providing facilities for recreation, leisure and social welfare, including opportunities to socialise within the class situation.

'Meetings for Better Understanding', in which a Christian and a Muslim speaker each address a topic chosen by the women. There are also presentations at Christmas and Easter to explain the meaning and traditions of the major festivals in the Christian calendar. All activities are optional.

In relation to the above the Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENTS AND PERFORMANCE

The 12 women were referred through other women who attend Toxteth Women's Centre (TWC).

Crisis problems and support provided: (Taken from case notes)

1. Forced marriage

Family arranged marriage without her knowledge. Lady left family, accommodation found.

2. Forced marriage of a minor

Contacted Solicitors court orders, in court McKenzie friend, contacted social services for the minor and the other siblings through Liverpool City Council careline

3. Domestic Violence

Safe house found, police involved, social services were contacted.

4. Domestic Violence

As she was on a marriage visa, no recourse to public funds so a battle to get help. Eventually after a week we got the support she needed. Police social services involved, a temporary house was found for the woman.

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5. Complex asylum family reunion case

Case was wrongly rejected and money/housing stopped. Helped to find a solicitor and explain her options, provided short term support, food and clothes.

6. Family reunion visa

The Home Office wanted the child to have a passport from home country before child could travel. Paperwork nightmare, as there's no possibility of getting a passport for the reasons the family claimed asylum. Providing support by looking at options, doing research.

7. Students were concerned a lady had 'disappeared'

Eventually I found her in a women's refuge in the South of the UK. She struggled to cope being so isolated and returned to husband although he is violent. This is ongoing support and checking she is ok.

8. Domestic violence

Safe house ongoing support

9. Concerned about a lady who became withdrawn

'When I went to her house the husband blanked me and she came outside and whispered 'he's crazy with me'. Ongoing support for the lady and her children.

10. Lady was trafficked, father of child abusive and asylum problems.

Ongoing emotional support

11. Lady trafficked, mental and physical health issues

Contact with social worker over concerns with her accommodation. Social worker not that supportive so ongoing support as much as possible.

12. Lady's ex kidnapped children

Providing emotional support and help communicating with solicitors to try and gain custody/access to see her children.

The Centre Manager helps women to understand their situation and signposts women to relevant service providers.

Referrals have been made to:

1. Savera UK: Savera UK operates across the United Kingdom to provide services to individuals from Black Minority Ethnic communities who are at risk of domestic abuse
2. Safe houses to secure places for women at risk of harm

Centre Manager Felicity Dobrushy has been supporting women from ethnic minorities for nineteen years in Liverpool.

Felicity Dobrushy has specialist knowledge of the asylum system, training on understanding forced marriage, domestic violence and Female Genital Mutilation (FGM), and an in depth understanding of many Middle Eastern cultures.

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ESOL CLASSES

5 ESOL classes from Beginner to Intermediate have continued to be full from August 17-18. 140 women registered over the academic year.

140 women registered which included a waiting list. 80 women attended the English Classes on a regular basis.

MATERIAL COVERED

1. All classes cover all core competencies; Listening, Speaking, Writing and Reading
2. Content of lessons is focused on everyday language for every day contexts; doctors, school; shop

Women have reported that they would like to learn English for these environments, but also for communicating within their families, as their children are growing up bilingually.

EXTRA SUPPORT IN CLASSES

We tried to have classroom assistants in each class and at least 2 in the pre beginner class to do extra support.

A girl with severe disability has attended who cannot access the crèche. A volunteer has been assigned to her to provide one to one sensory play.

READING GROUPS

Reading groups follow the ESOL classes on a weekly basis. The groups are divided into the classes and run by each class teacher. 30 women have stayed on average throughout the year for one to one reading with Teachers.

Group reading sessions take place on Tuesday's and one to one reading sessions on Thursdays.

1. This is a valuable time for women to receive one to one input. The women are provided with words and phrases to practice and books to take home. Many of the women report reading the books with their families.
2. All the women have access to the TWC library; the books in the library follow the Oxford Reading Tree reading scheme.
3. The Tuesday groups have been working through the book 'Good Night Stories for Rebel Girls'

DRAMA WORKSHOPS + PERFORMANCES

8 women performed in 'the Journey' at events and another 15 participated in a video sharing identity statements, 'I am ...'

How does ESOL class help you?*

'It's help me to improve my English and meeting with other people from other countries'

'The ESOL class help me to have more confidence in myself and to learn a bit more words and phrases that I need for my life in UK'

'It improves our conversation as well as our grammar in daily life, and also learn about UK'

'It helps me to understand British accent, and speak better English in day to day life'

Where do you want to speak English?

'I want to speak English at shop, GP, school and all area'

'I want learn English with my grandson more I hope'

'I want to speak English with my sons'

'I want to speak English at school, with teacher and everywhere'

TOXTETH WOMEN'S CENTRE TRUSTEES' REPORT FOR THE YEAR ENDED 31ST AUGUST 2018

The women performed 'The Journey' at 3 events:

1. International Women's day at Blackburne House
2. International Women's party at Crawford House
3. Light Night at the Maritime Museum.

The drama workshops came about because of a desire to see the women empowered by sharing their own stories and to give them space to reflect on their identity and emotions.

As the women slowly started to share their thoughts they began to see that they are incredibly strong women that have endured hard situations. Words that they had spoken over themselves for years like 'I'm nothing, I'm just a mum' or 'I'm ugly and fat' were replaced with 'I am loved and I am beautiful'.

There were lots of tears and laughter over the weeks as the women processed their thoughts and feelings. The women were determined to share their story and wrote the drama.

The drama was collaboration between the Toxteth Women's Centre and Lina Sebuyange from the theatre company 'I am a Voice.'

"I had such a good time. I really enjoyed there and the teacher was so friendly, and it was a new experience for me."

"We feel proud on ourselves that we can do everything everywhere."

"It helps us to bring ourselves from the shell."

Participants in 'the Journey'

'The main positive outcome was the individual journey of the women involved; they were able to perform in front of men, something they never thought would happen.'

Felicity Dobrushi

CRÈCHE

Enabling women to learn without distraction.

Free childcare is provided for children aged 0-3, so the women can participate in the English Classes:

1. 10 children attended TWC's crèche on average on a weekly basis.
2. One to one care for a 5 year old girl with a physical disability has been provided. Two volunteers provided one to one sensory play. She loves the books 'That's Not My' so we bought some of these books for her

AL MASSIRA SESSIONS

'Al Massira' sessions are an opportunity for women from ethnic minorities to hear about and explore the Christian faith in an accessible way.

Al Massira which means the Journey is set within the Middle East, North Africa and Europe, and follows the story of Jesus, as recorded in the Bible. The material is designed to communicate about the life of Jesus in a way which is accessible and relevant to those from a Muslim background.

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Al Massira sessions give the women the opportunity to reflect on their own beliefs and to ask questions in a safe and confidential environment.

1. 5 Al Massira Sessions took place from 17-18
2. Attendance ranged from 6 to 20 women at the sessions

Outcome:

1. Getting discussion going was sometimes slow as the women are polite although some good conversations were had
2. 2 women asked to borrow the DVDs to watch again at home

RECIPE BOOK PROJECT

The Recipe Book was published, showcasing the women's recipes from over 15 different cultures

The recipe project involved gathering recipes on a weekly basis from the women. It began in September 2016 and continued throughout 17-18, and in 2018, the final product was published.

Women from all level classes participated in the project, and have contributed their personal recipes to the book.

The process of recording the recipes was highly conversational as many of the recipes needed cultural translation, as approaches to measurements and methods are culturally different. A number of women also brought in dishes to try.

The Recipe Book was illustrated by a volunteer and published to share with supporters and raise the profile of the charity.

It has been used to share about Toxteth Women Centre more widely and to give insight into the different cultures represented at Toxteth Women's Centre.

A Recipe Book Launch is planned for September 2018 at a fundraising event. This will be an opportunity for the women to present the book themselves and to share food from their own cultures, and to celebrate their own culture.

Outcome:

The Recipe Book project celebrated the women's recipes and home cultures, building an environment where they feel valued and celebrated. Contributing to a published book increased their confidence to share their home culture with others and see that contribution as valuable.

PAMPER DAY

The Pamper Day activities promoted healthy lifestyles, physically and mentally

Activities for the women:

1. Flower Arranging
2. Jewellery Making
3. Smoothie Bar
4. Fitness Sessions
5. Nails /Hand Massage

Outcome: The fitness sessions provided the women with exercises they could do at home, to promote healthy lifestyles.

TOXTETH WOMEN'S CENTRE TRUSTEES' REPORT FOR THE YEAR ENDED 31ST AUGUST 2018

The Pamper Day was also an important time to build relationships and community amongst the women. It was an opportunity for women to get to know others from different classes and to chat with teachers in a relaxed environment, something they have reported they value.

GRADUATION CELEBRATION

In July 2018, a Graduation event marked the end of term and celebrated the women's attendance and achievements.

The women were presented with certificates for their ESOL progression. It was an important occasion, focused on celebrating their hard work in the classes and celebrating them as women.

SUMMER EXERCISE MORNINGS

For the first time, exercise mornings ran for 8 Thursday mornings in the summer.

The group aimed to provide a social time for women to get to know each other and to get to know volunteers. It also aimed to promote healthy lifestyles and increase awareness of and confidence in maintaining healthy lifestyles.

The group walked to different local parks where the women, ran, power walked, and rode bikes, many for the first time.

Outcome: The women discovered new green spaces around them, and ventured new ways to exercise they'd not tried before. Many had not visited the local parks before, nor ridden a bike before so the mornings raised awareness of green spaces to exercise in and enjoy.

VOLUNTEER TRAINING DAY

In July we held a Volunteer Training Day to be established in the Vision, in our Christian Ethos Document, to evaluate TWC's classes and sessions, and to update all the volunteers on the policies.

We also reviewed our classes and sessions in small focus groups so volunteers were involved in the evaluation of the classes and sessions and share ideas for development.

FUNDRAISING

In September 2017 a fundraiser was appointed on a paid part-time basis. During 2018, the former fundraiser became a Trustee and decided to receive no more remuneration from 1st July 2018, but still keeping, primarily, the role of fundraiser for the charity.

All core costs were met and exceeded funded by other Charity Trusts, donations from individuals and Churches.

It was again recognized that due to the current financial climate, TWC still need regular giving from individuals or Churches who will commit their support over several years. This will demonstrate the sustainability of the work particularly in funding applications to larger Trusts and Charities.

RECRUITMENT

1. The number of volunteers is steadily increasing; we now have 18 committed volunteers.
2. We continued to search for a further two trustees to bring greater diversity and expertise to the trustee board.
3. We gained a new trustee to focus on Fundraising, and will continue to actively recruit trustees in 2018-2019

TOXTETH WOMEN'S CENTRE TRUSTEES' REPORT FOR THE YEAR ENDED 31ST AUGUST 2018

UPDATED POLICIES

1. All our policies were updated by Liverpool Charity and Voluntary Services (LCVS)
2. GDPR; New cloud storage system has been used to increase organisation and securely sharing of data between Trustees
3. Staff Training; Volunteers made aware of all policies; received copies of them

EVALUATION

1. We have asked women what they would like to see improve and would like to continue to gain feedback from them and implement their ideas.

We gained feedback and suggestions at the volunteers' day from the volunteers as to how to improve.

How could TWC improve?

'More speaking, more spelling, conversation practice, roleplay'

'I want to go to a quiet class'

'Our class is quite small and lots of noise'

FINANCIAL REVIEW

Total income for the year was £37,854 (17 months to 31st August 2017: £46,667) of which £17,500 (17 months to 31st August 2017: £8,620), related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £32,738 (17 months to 31st August 2017: £36,914), leaving a surplus for the year of £5,116 (17 months to 31st August 2017: surplus £9,753).

At 31st August 2018 the charity's reserves stood at £21,344 (2017: £16,228) of which £11,560 (2017: £510) represented restricted funds.

Risk Management

Health and Safety, Vulnerable Adults, Confidentiality, and Risk Assessment Policies are in place to manage major risks by regular review and evaluation. Appropriate action is taken by Trustees as necessary.

Reserves Policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and three months' running costs should no further funding be received.

As at the end of the financial year the unrestricted funds totalled £9,784. The charity requires £699 for redundancy provision and £6,572 for three months' running costs, (total £7,271).

Plans for the future

RECIPE BOOK

1. In 2019 we plan to create a second recipe book focusing on sweet and tea/coffee.

2. A pop up restaurant are very keen to host the event, and we're looking into options for similar events.

TOXTETH WOMEN'S CENTRE TRUSTEES' REPORT FOR THE YEAR ENDED 31ST AUGUST 2018

DRAMA AND CREATIVE WORKSHOPS

1. The women have asked to do another drama and more singing. They have also said they would like to experience a drama performance. We are hoping to get tickets (for free) for them to see a performance at a local Theatre.
2. The theme for 2018-2019 is 'Hopes and Dreams for the Future'. In the creative workshops the women will be creating a scrap book on themselves and their dreams.
3. Once they have created a 'Dream Board' Lina will use it in the drama workshops, developing their dreams and hopes into a musical.
4. We plan to secure more performances for more women to experience sharing their stories, this year their 'Hopes and Dreams for the Future' in public.

RUNNING ANOTHER DAY

1. Due to a high level of demand for the ESOL classes we are planning to run another day, either in the same location or another in a good location for women to walk to.
2. As well as having women on the waiting list, the current women have reported finding the room noisy, as the classes are so full and more than one class occupies rooms.

EXTENDING SUPPORT

Due to a high level of demand for the one to one support for emotional issues and struggles with understanding paperwork and letters, we are planning to:

1. Create a formal drop in time for support with paperwork (language support)
2. Extend the emotional support so more volunteers are trained to provide support with understanding of the cultures of the women.
3. Pay the Centre Manager to train and manage volunteers to provide formal language support and emotional and social support time. We plan to have monthly staff and volunteer meetings to train volunteers and to manage the support drop in times.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Toxteth Women's Centre is a registered charity, number 1147835 formed in 26th June 2012.

The Governing Document is a Trust Deed adopted on 1st June 2012. The charity operates a Women's Resource Centre in Liverpool and its work includes support of women throughout Merseyside.

The Board of Trustees also forms the Management Committee which appoints officers who are responsible for the day-to-day running of the charity.

Toxteth Women's Centre is managed and governed by a Management Committee, consisting of trustees and the Centre Manager. Management Committee meetings are held bi-monthly and agenda items include finance, health & safety and staff reports.

TOXTETH WOMEN'S CENTRE
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST AUGUST 2018

REFERENCE AND ADMINISTRATIVE DETAILS

Name Toxteth Women's Centre
Charity Number 1147835
Address & Office 37 Leyfield Road
Liverpool
L12 9EY

Trustees During the year members of the Board of Trustees were as follows:

Miss C Adams
Brenda Clarke (Appointed as Treasurer 29th November 2017)
Miss R Cushing (Resigned 30th June 2018)
Mrs H E Holcroft (Resigned 29th November 2017)
Mrs H C Northover (Appointed as Chair 30th June 2018)
David Williams (Appointed 30th June 2018)

Independent Examiner Graham Wright B A (Hons), FCA, DChA
C/O LCVS,
151 Dale Street,
Liverpool,
L2 2AH

Bankers The Co-operative Bank plc,
PO Box 250,
Skelmersdale,
WN8 6WT

Signed on behalf of the Trustees

.....*H C Northover*.....

Mrs H C Northover

Chair

Date:11/3/19.....

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TOXTETH WOMENS CENTRE**

I report on the accounts of the charity for the year ended 31st August 2018 which are set out on pages 12 to 22.

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's
statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Mr Graham Wright

Relevant professional qualification or body: FCA DChA

Address: c/o LCVS 151 Dale Street, L2 2AH

Dated: 14 MARCH 2019

TOXTETH WOMEN'S CENTRE
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST AUGUST 2018

	Notes	Unrestricted Funds	Restricted Fund	Total Funds	Total Funds 01/04/2016 to 31/08/2017
		2018	2018	2018	
Income and endowments from:		£	£	£	£
Donations and legacies	2a	20,354	-	20,354	38,047
Charitable activities	2b	-	17,500	17,500	8,620
Total income		20,354	17,500	37,854	46,667
Expenditure on:					
Charitable activities	3	26,288	6,450	32,738	36,914
Total expenditure		26,288	6,450	32,738	36,914
Net (expenditure)/income, net movement in the year		(5,934)	11,050	5,116	9,753
Total funds brought forward	8,9	15,718	510	16,228	6,475
Total funds carried forward	7-9	9,784	11,560	21,344	16,228

The notes on pages 14 to 22 form part of these accounts.

All the above amounts relate to continuing activities of the charity.

TOXTETH WOMEN'S CENTRE
BALANCE SHEET AS AT 31ST AUGUST 2018

	Notes	31 st August 2018 £	31 st August 2017 £
Fixed assets			
Tangible fixed assets	4	453	-
Current assets			
Debtors	5	161	101
Cash at bank and in hand		21,362	16,788
		<u>21,523</u>	<u>16,889</u>
Current liabilities			
Creditors: amounts falling due within one year	6	(632)	(661)
		<u>20,891</u>	<u>16,228</u>
Net current assets		<u>21,344</u>	<u>16,228</u>
Total assets less current liabilities		<u>21,344</u>	<u>16,228</u>
Funds:			
Unrestricted funds	7, 8	9,784	15,718
Restricted funds	7, 9	11,560	510
		<u>21,344</u>	<u>16,228</u>

Approved by Trustees on 11/3/19

M C Northover
 Mrs H C Northover – Trustee

C Adams
 Miss C Adams - Trustee

1. Accounting Policies

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2015) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) (effective 1st January 2015) and Charities Act 2011.

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

The Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

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

Fund accounting

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charities objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Fixed Assets

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Fixture & Fittings	20% per annum straight line basis
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Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accruals basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

TOXTETH WOMEN'S CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2018

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

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.

Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts 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.

Derecognition of financial liabilities

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

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees 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 on-going basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised where the revision affects only that year, or in the year of the revision and future years where the revision affects both current and future years.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Cost of charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charity. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charity

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

2. Income and endowments from

	Unrestricted Funds 2018	Restricted Funds 2018	Total Funds 2018	Total Funds 01/04/2016 to 31/08/2017
	£	£	£	£
a. Donations and legacies				
Donations	12,354	-	12,354	12,147
General Grants	8,000	-	8,000	25,900
	<u>20,354</u>	<u>-</u>	<u>20,354</u>	<u>38,047</u>
	=====	=====	=====	=====

TOXTETH WOMEN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2018

	Unrestricted Funds 2018	Restricted Funds 2018	Total Funds 2018	Total Funds 01/04/2016 to 31/08/2017
	£	£	£	£
b. Charitable activities				
Allen Lane Foundation	-	3,000	3,000	-
Anchor Foundation	-	-	-	4,000
Charles and Edna Broadhurst Charitable Trust	-	500	500	-
Childs Charitable Trust	-	5,000	5,000	-
Duchy of Lancaster	-	-	-	750
E L Rathbone Charitable Trust	-	2,000	2,000	-
Eleanor Rathbone Charitable Trust	-	-	-	2,000
F G Charitable Trust	-	3,000	3,000	-
Goodnews Evangelical Mission	-	3,000	3,000	-
Hemby Charitable Trust	-	-	-	1,000
Liverpool Seedbed	-	-	-	500
Merseycare NHS Trust	-	-	-	370
Nathaniel Reyner Trust Fund	-	1,000	1,000	-
	-	17,500	17,500	8,620
	=====	=====	=====	=====

3. Expenditure on Charitable Activities

	Direct Charitable Expenditure	Support & Governance Costs	Total 2018	Total 01/04/2016 to 31/08/2017
	£	£	£	£
To promote the well-being of all women by advancing education, alleviating poverty, improving health and well-being	18,176	14,562	32,738	36,914
	=====	=====	=====	=====

TOXTETH WOMEN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2018

a. Analysed as follows:

	2018	01/04/2016 to 31/08/2017
<i>Direct charitable expenditure:</i>	£	£
Staff salary costs	14,680	10,371
Pension	133	29
Volunteer training	555	313
Volunteer expenses	142	317
Activity costs	2,666	2,415
Materials	-	182
	<u>18,176</u>	<u>13,627</u>
<i>Support & Governance costs:</i>	£	£
Office costs	521	897
Running costs	10,835	20,471
Refreshments expenses	-	32
Insurance	577	498
DBS fees	56	-
Recruitment	-	50
Professional fees	1,220	-
Payroll fees	615	714
Accountancy	625	625
Depreciation	113	-
	<u>14,562</u>	<u>23,287</u>
Total expenditure on charitable activities	32,738	36,914
	<u>=====</u>	<u>=====</u>

£6,450 (17 months to 31st August 2017: £8,610) of the above expenditure is restricted expenditure

b. Staff Costs	2018	01/04/2016 to 31/08/2017
	£	£
Gross salaries	14,680	10,371
Pension	133	29
	<u>14,813</u>	<u>10,400</u>
	<u>=====</u>	<u>=====</u>

TOXTETH WOMEN'S CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2018

c. Particulars of employees:

Average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2018	01/04/2016 to 31/08/2017
Charitable activities	1	0.5
	=====	=====

No employee received emoluments of more than £60,000 during the year (17 months to 31st August 2017: nil)

The Trustees are not remunerated for their services and are not included in the above number of employees.

No out of pocket expenses were reimbursed to trustees in the year (17 months to 31st August 2017: £nil)

4. Tangible Fixed Assets

	Fixtures & Fittings £	Total £
Cost		
Balance at 1 st September 2017	-	-
Additions in the year	566	566
	-----	-----
Balance at 31st August 2018	566	566
	-----	-----
Depreciation		
Balance at 1 st September 2017	-	-
Charge for the year	113	113
	-----	-----
Balance at 31st August 2018	113	113
	-----	-----
Net book value at 31st August 2018	453	453
	=====	=====
Net book value at 31 st August 2017	-	-
	=====	=====

5. Debtors

	2018 £	2017 £
Prepayments	161	101
	=====	=====

TOXTETH WOMEN'S CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2018

6. Creditors: amounts falling due within one year

	2018	2017
	£	£
Accruals	632	661
	=====	=====

7. Analysis of Net Assets between Funds

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	453	9,331	9,784
	-----	-----	-----
Restricted Funds			
Allen Lane Foundation	-	3,000	3,000
Charles and Edna Broadhurst Charitable Trust	-	500	500
Childs Charitable Trust	-	5,000	5,000
Goodnews Evangelical Mission	-	2,060	2,060
Nathaniel Reyner Trust Fund	-	1,000	1,000
	-----	-----	-----
	-	11,560	11,560
	-----	-----	-----
Totals	453	20,891	21,344
	=====	=====	=====

8. Unrestricted Funds

		<u>Movements in the year</u>		
	Resources at Beginning of year	Income	Expenditure	Resources at End of year
	£	£	£	£
General Fund	15,718	20,354	(26,288)	9,784
	=====	=====	=====	=====

General Fund

This fund is used to finance the charity's general activities and core costs as outlined in the Trustees' Report.

TOXTETH WOMEN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2018

9. Restricted Funds

	Resources at Beginning of year £	Movements in the year		Resources at End of year £
		Income £	Expenditure £	
Allen Lane Foundation	-	3,000	(-)	3,000
Charles and Edna Broadhurst Charitable Trust	-	500	(-)	500
Childs Charitable Trust	-	5,000	(-)	5,000
E L Rathbone Charitable Trust	-	2,000	(2,000)	-
F G Charitable Trust	-	3,000	(3,000)	-
Goodnews Evangelical Mission	-	3,000	(940)	2,060
Liverpool Seedbed	510	-	(510)	-
Nathaniel Reynor Trust Fund	-	1,000	(-)	1,000
	<u>510</u>	<u>17,500</u>	<u>(6,450)</u>	<u>11,560</u>

Description of Funds

These are monies given to the charity to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

Allen Lane Foundation - Contribution towards the rent.

Anchor Foundation - Contribution towards the rent and centre manager salary costs.

Charles and Edna Broadhurst Charitable Trust – Contribution towards centre activities

Childs Charitable Trust - Contribution towards centre activities

Duchy of Lancaster - Contribution towards the costs of the 'Reading Club'

E L Rathbone Charitable Trust – Contribution towards centre manager salary

Eleanor Rathbone Charitable Trust – Contribution towards the centre manager salary costs.

F G Charitable Trust - Contribution towards centre activities

Goodnews Evangelical Mission – Contribution towards core costs

Hemby Charitable Trust - Contribution towards the rent

Liverpool Seedbed - To support the practical needs of women attending the centre.

Merseycare NHS Trust - Contribution towards the rent and refreshments for the group sessions.

Nathaniel Reynor Trust Fund – Contribution towards Centre activities.

10. Guarantees and Other Financial Commitments

There are no financial commitments under non-cancellable operating leases (2017: £nil).

11. Related Parties

There were no material related party transactions during the year which require disclosure (17 months to 31st August 2017: None).