

FYLDE COAST WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

19 Operating lease commitments

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

	2021 £	2020 £
Within one year	7,434	7,704
Between two and five years	19,584	27,018
	<u>27,018</u>	<u>34,722</u>

20 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Aggregate compensation	<u>75,480</u>	<u>72,600</u>

21 Cash generated from operations

Surplus for the year

278,502 77,968

Adjustments for:

Investment Income recognised in statement of financial activities
Depreciation and impairment of tangible fixed assets

(450) (1,288)
4,976 3,983

Movements in working capital:
(Increase) in debtors
Increase/(decrease) in creditors

(173,433) (18,512)
19,816 (3,327)

Cash generated from operations

129,411
58,824

22 Analysis of changes in net funds

The charity had no debt during the year.

FYLDE COAST WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

16 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £45,939 (2020 : £35,521)

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:						
Tangible assets	168,264	24,231	192,495	17,230	18,799	36,029
Current assets/ (liabilities)	588,524	184,026	772,550	529,862	120,652	650,514
	<u>756,788</u>	<u>208,257</u>	<u>965,045</u>	<u>547,092</u>	<u>139,451</u>	<u>686,543</u>

The level of unrestricted funds reduced in 2020/21 as a result of the property purchase, but increased again due to the receipt during the year of a significant amount of Covid funding. As detailed in note 18, an element of the unrestricted funds has been designated for renovations and improvements to the newly purchased premises. Even allowing for this, the additional funding received in the year has enabled the charity to maintain unrestricted reserves at a level equivalent to between 6 and 9 months' expenditure, in accordance with its financial policy. The Management Committee will consider utilising some of the unrestricted funds for one-off projects during 2021/22, with a particular focus on the impact that the Covid pandemic may have had on existing and potential service users.

18 Designated funds

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

	Transfers	Balance at 1 April 2020	Resources expended	Balance at 31 March 2021
	£	£	£	£
Purchase of property	220,000	220,000	(151,033)	68,967

Funds were designated at the end of 2019/20 towards the cost of purchase and renovation of a property for use as an office base. The purchase took place during 2020/21, and renovations are ongoing in 2021/22.

FYLDE COAST WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

15 Restricted funds

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.
 Henry Smith - to support children and young people (aged 8 to 18) who are at risk of sexual exploitation and online grooming.
 Morrisons Foundation - refurbishment of Training/Community Hub in new building.

(Continued)

FYLDE COAST WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

15 Restricted funds

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

	Movement in funds			Movement in funds			
	Balance at 1 April 2019	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers
	£	£	£	£	£	£	£
Children in Need	3,578	49,616	(40,399)	12,795	51,824	(45,766)	(2,958)
Lottery IDVA	12,362	126,004	(118,702)	19,664	120,549	(129,955)	-
Fixed assets	22,782	-	(3,983)	18,799	-	(4,977)	10,409
Esme Fairbairn	30,198	40,611	(40,351)	30,458	40,962	(30,458)	-
Lawrence Henry Clegg Trust	7,365	24,536	(17,365)	14,536	-	(14,536)	-
The UK Youth Fund	-	3,024	-	3,024	-	(3,024)	-
Lloyds TSB	27,083	-	(27,083)	-	31,450	(28,942)	(2,508)
Sorops	-	1,818	(1,818)	-	3,834	(3,834)	-
Lancashire County Council (MHCLG)	-	97,354	(92,354)	5,000	176,289	(78,346)	(4,943)
Henry Smith	31,067	46,900	(42,792)	35,175	-	(35,175)	-
Health IDVA - GBS re Blackpool	-	63,627	(63,627)	-	224,937	(224,937)	-
Supporting People	-	158,173	(158,173)	-	119,121	(119,121)	-
Garfield Weston	11,667	-	(11,667)	-	-	-	-
Fylde Council	-	1,000	(1,000)	-	-	-	-
Morrisons Foundation	-	-	-	-	21,897	-	-
Edith Cavell Trust	-	-	-	-	1,500	(1,500)	-
Safe Lives	-	-	-	-	3,676	(3,676)	-
LCC infection control	-	-	-	-	6,049	(6,049)	-
Merseyside Community Support	-	-	-	-	4,925	(4,925)	-
National Lottery Community Fund	-	-	-	-	9,959	(9,959)	-
PCC Lancashire	-	-	-	-	18,893	(18,893)	-
Supporting People MASH	-	-	-	-	51,576	(51,576)	-
	<u>146,102</u>	<u>612,663</u>	<u>(619,314)</u>	<u>139,451</u>	<u>887,441</u>	<u>(829,044)</u>	<u>-</u>
							<u>208,257</u>

FYLDE COAST WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2021**

14	Creditors: amounts falling due within one year	Notes	2021 £	2020 £
	Bank overdrafts	13	-	1,525
	Other taxation and social security		12,700	-
	Accruals and deferred income		22,602	15,486
			35,302	17,011

FYLDE COAST WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

11	Tangible fixed assets								
	Cost	Land and buildings	Property improvement	Plant and machinery	Fixtures and fittings	Total			
	At 1 April 2020	£	£	£	£	£			
	Additions	151,033	-	-	10,409	161,442			
	At 31 March 2021	151,033	57,271	39,173	44,418	291,895			
	Depreciation and impairment								
	At 1 April 2020	-	24,442	39,148	30,834	94,424			
	Depreciation charged in the year	-	1,145	-	3,831	4,976			
	At 31 March 2021	-	25,587	39,148	34,665	99,400			
	Carrying amount								
	At 31 March 2021	151,033	31,684	25	9,753	192,495			
	At 31 March 2020	-	32,829	25	3,175	36,029			
12	Debtors								
	Amounts falling due within one year:								
	Trade debtors				216,169	42,141			
	Prepayments and accrued income				9,533	10,128			
					225,702	52,269			
13	Loans and overdrafts								
	Bank overdrafts				-	1,525			
	Payable within one year				-	1,525			

FYLDE COAST WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

8	Support costs	Support Governance costs		2021		Support Governance costs		2020	
		£	£	£	£	£	£	£	£
	Depreciation	-	4,977	4,977	-	3,983	3,983		
	Audit fees	-	2,660	2,660	-	2,040	2,040		
	Legal and professional	-	3,868	3,868	-	5,409	5,409		
		-	11,505	11,505	-	11,432	11,432		
	Analysed between								
	Charitable activities	-	11,505	11,505	-	11,432	11,432		

Management and administration costs includes payments to the auditors of £2,660 (2020: £2,040) for audit fees and £Nil (2020:£Nil) for other services.

9 Management Committee

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

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Women's refuge workers	32	26
Employment costs	2021 £	2020 £
Wages and salaries	651,467	523,582
Other pension costs	45,939	35,521
	697,406	559,103

The full time equivalent staff numbers for the year being 27 (2020: 20).

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

FYLDE COAST WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities

	Direct charitable expenditure 2021 £	Direct charitable expenditure 2020 £
Staff costs	697,406	559,103
Rent	33,090	37,343
Rates	6,506	7,739
Insurance	11,971	7,406
Heat & light	12,055	9,257
Repairs and maintenance	24,239	24,916
Postage, stationery and advertising	3,832	5,674
Telephone	15,199	13,318
Travelling expenses	2,477	9,485
Children's activities	184	362
Training and hospitality	3,739	532
Sundry	22,649	22,368
Subscriptions	837	1,296
Bank charges	853	803
	<u>835,037</u>	<u>699,602</u>
Share of governance costs (see note 8)	11,505	11,432
	<u>846,542</u>	<u>711,034</u>
Analysis by fund		
Unrestricted funds	27,907	91,720
Restricted funds	818,635	619,314
	<u>846,542</u>	<u>711,034</u>

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

FYLDE COAST WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

6	Charitable activities	2021	2020
		£	£
	Service charges	3,567	4,380
	Performance related grants	804,626	453,488
	Charitable rental income	136,419	137,935
	Grants received from Supporting People	119,121	158,175
		<u>1,063,733</u>	<u>753,978</u>
	Analysis by fund		
	Unrestricted funds	180,292	
	Restricted funds	883,441	
		<u>1,063,733</u>	
	For the year ended 31 March 2020		
	Unrestricted funds		142,315
	Restricted funds		611,663
			<u>753,978</u>

FYLDE COAST WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts	39,446	4,000	43,446	18,785

4 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	450	1,288

5 Other Income

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2021	2020	2020	2020
	£	£	£	£
Other income	3,736	13,952	1,000	14,952
Coronavirus Job Retention Scheme	13,679	-	-	-
	17,415	13,952	1,000	14,952

FYLDE COAST WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1	Accounting policies	(Continued)
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1.9	Financial Instruments
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<p>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.</p>
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Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10	Employee benefits
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<p>The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.</p>
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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
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<p>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.</p>
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FYLDE COAST WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

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

Housing benefit income is recognised when receivable.

1.5 Expenditure

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

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

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

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

1.6 Tangible fixed assets

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

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

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 net income/(expenditure) for the year.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

FYLDE COAST WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity Information

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

1.1 Accounting convention

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

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

1.4 Income

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

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

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

FYLDE COAST WOMEN'S AID

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	21		129,411		58,824
Investing activities					
Purchase of tangible fixed assets		(161,442)		-	
Investment income received		450		1,288	
Net cash (used in)/generated from investing activities			(160,992)		1,288
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(31,581)		60,112
Cash and cash equivalents at beginning of year			613,731		553,619
Cash and cash equivalents at end of year			582,150		613,731
Relating to:					
Cash at bank and in hand			582,150		615,256
Bank overdrafts included in creditors payable within one year			-		(1,525)

FYLDE COAST WOMEN'S AID

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		192,495		36,029
Current assets					
Debtors	12	225,702		52,269	
Cash at bank and in hand		582,150		615,256	
		<u>807,852</u>		<u>667,525</u>	
Creditors: amounts falling due within one year	14	<u>(35,302)</u>		<u>(17,011)</u>	
Net current assets			772,550		650,514
Total assets less current liabilities			<u>965,045</u>		<u>686,543</u>
Income funds					
Restricted funds	15		208,257		139,451
<u>Unrestricted funds</u>					
Designated funds	18	68,967		220,000	
General unrestricted funds		<u>687,821</u>		<u>327,092</u>	
			756,788		547,092
			<u>965,045</u>		<u>686,543</u>

The financial statements were approved by the Management Committee on 7 December 2021

J Hackett

J Hackett
Trustee

Company Registration No. 02806677

FYLDE COAST WOMEN'S AID

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Income and endowments from:</u>							
Donations and legacies	3	39,446	4,000	43,446	18,785	-	18,785
Charitable activities	6	180,292	883,441	1,063,733	142,315	611,663	753,978
Investments	4	450	-	450	1,288	-	1,288
Other Income	5	17,415	-	17,415	13,952	1,000	14,952
Total Income		237,603	887,441	1,125,044	176,340	612,663	789,003
<u>Expenditure on:</u>							
Charitable activities	7	27,907	818,635	846,542	91,720	619,314	711,034
Net income for the year/ Net movement in funds		209,696	68,806	278,502	84,620	(6,651)	77,969
Fund balances at 1 April 2020		547,092	139,451	686,543	462,472	146,102	608,574
Fund balances at 31 March 2021		756,788	208,257	965,045	547,092	139,451	686,543

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

All income and expenditure derive from continuing activities.

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

FYLDE COAST WOMEN'S AID

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

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

DL Thorn

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

Chartered Accountants
Statutory Auditor

14 December 2021

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

FYLDE COAST WOMEN'S AID

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MANAGEMENT COMMITTEE OF FYLDE COAST WOMEN'S AID

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Management Committee's report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Management Committee were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Management Committee's report and from the requirement to prepare a strategic report.

Responsibilities of Management Committee

As explained more fully in the statement of Management Committee's responsibilities, the Management Committee, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Management Committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Management Committee are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management Committee either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

As part of our planning process:

- we enquired of management the systems and controls the charity has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. Management did not inform us of any known, suspected or alleged fraud.
- we obtained an understanding of the legal and regulatory framework applicable to the charity. We determined that the following were most relevant: Charities SORP FRS 102, Companies Act 2006.
- we considered the incentives and opportunities that exist in the charity, including the extent of management bias, which present a potential for irregularities and fraud to be perpetrated, and tailored our risk assessment accordingly.
- using our knowledge of the charity, together with the discussions held with management at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

FYLDE COAST WOMEN'S AID

INDEPENDENT AUDITOR'S REPORT

TO THE MANAGEMENT COMMITTEE OF FYLDE COAST WOMEN'S AID

Opinion

We have audited the financial statements of Fylde Coast Women's Aid (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 FRS 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 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Management Committee's report has been prepared in accordance with applicable legal requirements.

FYLDE COAST WOMEN'S AID

STATEMENT OF MANAGEMENT COMMITTEE'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

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

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

FOR THE YEAR ENDED 31 MARCH 2021

Auditor

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

Disclosure of Information to auditor

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

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

J Hackett

J Hackett
Trustee

Dated: 7 December 2021

FYLDE COAST WOMEN'S AID

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

FOR THE YEAR ENDED 31 MARCH 2021

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

FYLDE COAST WOMEN'S AID

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

FOR THE YEAR ENDED 31 MARCH 2021

The results for the year are set out on page 10, and the charity generated an overall surplus for the period of £278,502 (2020: £77,969). This comprised an unrestricted surplus of £209,696 and a restricted surplus of £68,806. Total fund balances carried forward to next year comprise unrestricted funds of £756,788 and restricted funds of £208,257.

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

Priorities for 2021/2022 are to continue providing high quality domestic violence and abuse services to victims across the Fylde Coast. We will continue to work on the sustainability of services by focusing on income diversification.

Structure, governance and management

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

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

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

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

FYLDE COAST WOMEN'S AID

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

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

This year FCWA has received vital funds to assist the organisation to continue to deliver its vital services throughout a National Pandemic. The funding has helped by providing essential laptops, headsets, and smartphones for our community services to enable them to be able to support victims virtually. The funding has also ensured that refuge services could remain open throughout the year offering lifesaving services. FCWA was able to make the refugees into COVID safe schemes to keep families and workers infection free.

Through funding from the Police and Crime commissioners office, FCWA, in conjunction with Lancashire Constabulary and Blackpool Teaching Hospitals, were able to provide an enhanced and tailored response to victims of domestic abuse during Covid-19. Operation Provide actively identified and interacted with historic, and present high-risk victims of domestic abuse. Trained IDVA workers worked alongside police officers to attend 999 domestic abuse related calls to give the victim support at the time of immediate crisis.

In September this year, we celebrated one year of delivering refuge services as part of the Lancashire Refugees partnership. It has been a challenging but rewarding year.

In December 2020 FCWA purchased a building, which was to become the office base for management and community services. The decision to purchase a building was made to provide sustainability for the organisation and save money on rent. After completing the necessary renovation work we finally started providing services from the new offices in May 2021, a massive achievement for our charity.

In June 2020 FCWA was successful in securing the contract for the delivery of the domestic abuse support service for adult victims of medium and high risk abuse in Blackpool. We welcomed TUPE'd staff and started the delivery of the service in August.

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. This has enabled the charity's growing staff to be accommodated, eliminated future rental costs and created a secure operational position for the organisation moving forward. The purchase was completed during 2020/21, but renovations and improvements to the property are ongoing in 2021/22. Some of the restricted funds as at 31st March 2021 remain designated for this purpose, the details of which can be found in Note 18.

Despite the property purchase, it has been possible to maintain the level of unrestricted reserves throughout the year in accordance with the finance policy, mainly due to the receipt of a significant amount of Covid funding.

During financial year 2020/21, the principal funding sources for the charity are from The Lottery (£244,706), The Ministry of Housing, Communities and Local Government (MHCLG) (£189,708), Children in Need (£90,015) and the Esme Fairburn Foundation (£80,962). These are the total contracted funds over the whole period of the grant. Fylde Coast Women's Aid also receives Housing Benefit relating to its three refugees.

FYLDE COAST WOMEN'S AID

MANAGEMENT COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

The Management Committee presents its report and accounts for the year ended 31 March 2021.

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

Objectives and activities

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

It's objectives are:

- to provide for the relief of women in Blackpool, Wyre and Fylde and adjacent areas.
- to relieve distress and suffering experienced by women who have been gravely or persistently maltreated or abused and any children of such women by establishment of a refuge to provide shelter and a safe environment for such women and where appropriate, their children.
- to relieve women from the effects of such violence by providing 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

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FYLDE COAST WOMEN'S AID

LEGAL AND ADMINISTRATIVE INFORMATION

Management Committee

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

Secretary

S Crouch

Charity number

1022548

Company number

02806677

Registered office

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Auditor

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Lancashire
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FYLDE COAST WOMEN'S AID

LEGAL AND ADMINISTRATIVE INFORMATION

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