

SAFETY WELLBEING AND CHALLENGING ABUSE

England & Wales · Charity number 1066878

Details

Other names	SEFTON WOMEN AND CHILDRENS AID
Status	Registered
Legal form	Charitable company
Company number	03448301
Registered	1997-12-16
Register	View on the Charity Commission register

Contact

Address	166 Knowsley Road Bootle L20 4NR
Phone	01513941400
Email	info@swaca.com
Website	www.swaca.com

Activities

Objects: (A) To relieve poverty and distress among adults, children or young people in the United Kingdom who have experienced, or are currently experiencing, domestic abuse, (including those who do not or have never lived together, ex-partners, family members or anyone else with whom they have had a personal relationship currently residing in the United Kingdom). (B) To arrange and provide, in the United Kingdom, for exhibitions, meetings, lectures and classes relating to topics affecting any adult, child or young person impacted by domestic abuse. Nothing in the articles shall authorise an application of the property of the charity for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 or section 2 of the Charities Act (Northern Ireland) 2008.

Activities: Provide support services for women, children and young people who are survivors of Domestic Abuse. Services include Advice Centres, Outreach, Refuge Accommodation, Children's Services and Therapeutic Services.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** METROPOLITAN BOROUGH OF SEFTON
- Sefton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,142,199	£1,194,826	£564,103	32
2024-03-31	£1,115,457	£1,021,720	£616,730	28
2023-03-31	£659,803	£842,763	£499,973	25
2022-03-31	£858,238	£688,375	£682,934	21
2021-03-31	£705,634	£530,606	£513,070	17

Trustees

Name	Role	Appointed
Jane Leather	Chair	2013-12-13
Andrew Perrigo		2023-09-13
Andrew Robert Matthews		2016-09-21
MARGARET WOOTTON		
MICHELLE CREED		2024-05-22
PAMELA STUBBS		
SHIRLEY ELIZABETH ANN SMITH		
Tim Keelan		2016-09-21

Accounts

SEFTON WOMEN'S & CHILDREN'S AID
(A company limited by guarantee)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Company Registration No. 03448301 (England and Wales)

Charity Registration No. 1066878



SEFTON WOMEN'S & CHILDREN'S AID
(A company limited by guarantee)

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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SEFTON WOMEN'S & CHILDREN'S AID
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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

Chair's Statement

I am delighted to welcome you to the 2024-25 Sefton Women's & Children's Aid Annual report.

Thank you so much for your interest in, and for taking time to look at the 2024-25 Annual Report for SWACA (Sefton Women's and Children's Aid).

2024 was also a year of tremendous hard work and ongoing pressure as our wonderful staff continue to work tirelessly and with great dedication, receiving around 2,000 new referrals a year. Some of those referrals are in need of information and signposting, but too many are in need of intense assessment and trauma informed practice within the support that our staff deliver.

SWACA has introduced the only male victim's service in Sefton. As a result, the board have been giving serious thought to our name going forward, as it no longer depicts accurately the broad range of services that we offer.

In addition to those mentioned, we also have our innovative COPVA service (Child on Parent Violence and Abuse), which this year was successful in winning a bid from Lottery funding to cover the cost of this vital service. Other services include work with children and young people who are survivors of abuse, and preventative work in education about what constitutes a healthy relationship.

The new Refuge that SWACA opened late last year, with in house services, has also gone from strength to strength, and offers a safe home to women and families within self contained units.

SWACA have continued to work delivering the local authority Integrated Domestic Abuse Services in preparation for the tender bid in 2025. We were also chosen by the NHS to deliver the IRIS programme of education and support to GP practices across Sefton about domestic abuse, and significantly exceeded the performance indicators for this work.

SWACA continues to grow in terms of services offered, but there remains a considerable amount of unmet need across the borough, meaning we cannot afford to stand still.

My humble thanks go to all of our staff, our volunteers, and to the dedicated board of trustees, who generously give up their valuable time and bring such a wealth of expertise to the organisation. It is a great privilege to be the chair of this board.

I will make no apologies for repeating my appeal from last year. We desperately need more businesses to support us, and more volunteers to fundraise for us..... could you help us?

Do you take part in sport, run races where you could be sponsored, or are you good at making cakes and holding a cake sale or coffee morning to help us raise money. No matter what you do, every penny counts and helps.

Jane Leather

Chair of Trustees

SEFTON WOMEN'S & CHILDREN'S AID
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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

The Charity

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

Objectives and Activities

The objectives of the charity are:

a) to relieve poverty and distress among women, men and children who have or are currently experiencing violence and/or abuse (including those who do not live together), ex partners, family members or anyone else with whom they have had a personal relationship currently residing in the Metropolitan Borough of Sefton, or who are normally resident in but temporarily absent from the Metropolitan Borough of Sefton.

b) to arrange and provide both nationally and in the Metropolitan Borough of Sefton, for exhibitions, meetings, lectures and classes relating to topics affecting such women, men and children, any monies received from outside the Metropolitan Borough of Sefton will be used in furtherance of the objects of the charity.

Achievements and Performance

Charitable Activities

SWACA provides specialist domestic abuse support services for all adult and children/young people (aged 4/5+), victims/survivors, regardless of their gender, throughout the Metropolitan Borough of Sefton, Merseyside. SWACA works in partnership with Public, Private and Voluntary, Community and Faith (VCF) Sector partner organisations on an operational and strategic level.

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

The SWACA Board has continued to evolve and develop the governance processes of the Charity, enhancing an already strong and vibrant Board, which has overseen needed organisational strategic and operational growth over the past few years, responding to unmet domestic abuse support needs.

Services Overview

2024/25 has continued to be a year of significant service demand, with domestic abuse, nationally and locally, remaining at high levels and increasing in individual case complexity, and levels of trauma experienced. Violence against women and girls, alongside the continued pressures of cost-of-living, and emerging new trends in abusive behaviours, has created a challenging and complex service delivery environment, (affecting all genders). Merseyside, similar to other geographical regions, continues to experience significantly high levels of risk, relating to lived experience of domestic abuse, for all victims/survivors.

SWACA has continued to receive highly valued financial support from a range of stakeholders/funders, including Sefton MBC and NHS Cheshire/Merseyside and a range of grant-making bodies, and continues generating shop and student-placement income, and income through fundraising activities.

During 2024/25, SWACA has continued to host the Sefton Domestic Abuse Service (SDAS), commissioned by Sefton MBC, ahead of an open competitive tendering process to take place during 2025/26. SDAS involves a range of services, introduced through a nationally recognised Coordinated Community Response model, including a centralised domestic abuse support Helpline for all victims/survivors, friends and family and professionals seeking advice and guidance relating to domestic abuse (in Sefton), community drop-ins, access to counselling/therapy, healthy relationship education programmes and trauma-informed 1:1, and groupwork, support programmes.

In addition, in December 2023, SWACA, in partnership with One Vision Housing, and commissioned by Sefton MBC, opened a brand-new purpose-designed, and 24-hour staffed, refuge, (EVA House), for women and children, in Sefton. EVA House has 5 self-contained units, with communal facilities, and has remained fully occupied during 2024/25, supporting 24 adult women and 44 children/young people since the opening of the refuge.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

As a summary, SWACA services provided during 2024/25 include:

- SDAS Helpline Response / Assessment Service
- SDAS Drop-In Services
- SDAS / SWACA Adults Team Services - 1:1 and Group Work support
- SWACA Children's Team Services - 1:1 and Group Work
- SWACA staff co-located with the Sefton (Children's Services) multi-agency Integrated Front Door
- SWACA Child on Parent Violence / Abuse (CoPVA) Service
- Sefton IRIS (Primary Care focused) Programme
- Counselling/Therapy Services
- Legal Surgeries in partnership with Morecrofts Solicitors
- Strategic representation (for domestic abuse) on multi-agency Partnerships and Forums

SWACA has continued to locate within our Bootle (owned) office, and through a rented second office premises, in Southport, (established to improve access to our services in north Sefton, and to strengthen our links with key partner agencies and the communities of north Sefton). During 2024/25, the Southport office location moved to The Engine Rooms in Wayfarers Arcade.

SWACA has continued to deliver a successful Child on Parent Violence/Abuse (CoPVA) service, funded by the National Lottery, throughout 2024/25. This service which has experienced continually rising demand for support since commencing in 2020. We have also continued to work in partnership with a very experienced Psychotherapist, and with SWAN Women's Centre, to provide a comprehensive Counselling/Therapy Service for service users, and we have developed our successful male victims/survivors service in Sefton, (launched in April 2022), and strengthened our offer for gender diverse individuals.

SWACA staff have also continued to engage with a wide variety of multi-agency meetings, both strategic and operational, including family safeguarding/child protection meetings, adult safeguarding meetings, and Sefton Multi-Agency Risk Assessment Conferences (MARAC). We have been regularly involved in multi-agency interventions where domestic abuse is identified. During 2024/25, SWACA has been a regular participant in all Sefton-related Domestic Homicide Reviews, regardless of any direct involvement as a service provider. SWACA staff have also continued to engage with other relevant safeguarding-related case reviews, where domestic abuse has been identified as a relevant theme/issue.

Sefton Domestic Abuse Service (SDAS)

As highlighted above, from November 2023, the new SDAS, established to develop a more integrated approach to supporting victims/survivors of domestic abuse in Sefton, became fully operational. Through SDAS, during 2024/25 SWACA undertook the following service journey support activities, alongside providing partner agency educational support:

- Promoting the new SDAS service across Sefton;
- Responding to all new referrals and calls channelled through the SDAS Helpline, (including the integration of well-established referral pathways with Merseyside Police and other local partners);
- Providing a range of community-located Drop-Ins across the borough of Sefton including specialised safe spaces for female, male and LGBT+ victim/survivor communities;
- Undertaking Immediate risk, and needs, assessments, to fully understand the experiences of all domestic abuse victims/survivors in Sefton requiring support;
- Following assessments, identifying the most appropriate service pathways, including access to SWACA adult and children's/young person's caseworkers and/or partner agency services, to ensure robust, person-centred support for the service user recovery journey;
- Providing service user access to therapy and Counselling services, in partnership with SWAN Women's Centre and an experienced (external/self-employed) Psychotherapist;
- Providing multi-agency learning development/training relating to a wide range of domestic abuse themes and issues; and
- Undertaking Healthy Relationship educational activities in Schools within Sefton.

Sefton IRIS Programme

During 2024/25, SWACA, following the securing of funding to deliver the nationally recognised IRIS programme in Sefton, and supported by staff from the local NHS (and Sefton MBC), delivered a very successful Sefton IRIS Programme. This programme focused on working intensively with Primary Care to enhance GP responses to primarily adult female, (but with signposting mechanisms for all genders), victims/survivors of domestic abuse. The Sefton IRIS Programme ran for 12 months from April 2024 to March 2025, supporting over 20 GP Practices and over 90 new adult female victims/survivors (in Sefton),

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

Students

During 2024/25, SWACA has continued to enhance the human, intellectual and financial resources within the organisation by offering high quality placements for Student Social Workers from a variety of universities, and we have continued developing new partnerships with Liverpool John Moores University, and Merseyside Police, to host visits from new Police Officers undertaking formal training. We strongly support social work/policing education and believe SWACA is a very positive placement opportunity for student professionals.

Charity Shop

In addition to being a key strand within our income generation/fundraising strategy, the Charity Shop is our reception area, providing anonymity for those service users attending Knowsley Road. The volunteers ensure that the atmosphere is happy and welcoming, and the shop, which is very low-priced and popular and provides a service to the local community. We continue to work hard to secure further shop volunteers.

Summary Statistics

During 2024/25, SWACA received just over 2,662 referrals for support for residents in Sefton experiencing/affected by domestic abuse. We directly supported 801 individual adults and 467 children/young people (victims/survivors) service users, through a mixture of 1:1, group work and counselling-based support services.

Financial Review

Investment Policy and Objectives

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

Reserves Policy

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

Designated funds consisted of a building fund of £216,924 which related to grants given to SWACA and fully spent in prior years to build its own premises. Consequently, this fund is not available as part of the free liquid reserves of the Charity. Considerable reliance is therefore placed on grants to support the ongoing works of the Charity.

The Charity has set a policy to hold free funds equating to approximately three months' expenditure, being £75,000. The free funds of the Charity total £273,473 which is above the target level, but which are expected to reduce in future periods.

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

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

Reference and administrative details

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

Our advisors

Accountants: Adding Value Consultancy Ltd, Studio 6, Bluecoat Chambers, School Lane, Liverpool, L1 3BX
Auditors: SB&P, Oriel House, 2-8 Oriel Road, Bootle, Liverpool, L20 7EP
Bankers: Natwest, 1 Liverpool Road, Crosby, Liverpool, L23 2TD
Solicitors: Morecrofts, 2 Crown Buildings, Crosby, Liverpool, L23 5SR

Directors and trustees

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

Trustees

J Leather	Chair of Trustees
P Stubbs	
S Smith	
A Matthews	
M Wootton	Vice Chair
T Keelan	
P Morgan	
C Williams	
M Bowness	
A Perrigo	
M Creed	
C Elwood	Resigned 19 March 2025

Company secretary: N Frackelton

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

Structure, Governance and Management

Governing Document

Sefton Women's & Children's Aid is a company limited by guarantee governed by its Memorandum and Articles of Association dated 10th October 1997, as amended by special resolution dated 20th October 2004 and special resolution dated 13th April 2005. It is registered with the Charity Commission. Anyone over the age of 18 can become a member of the Company and there are currently 12 members (10 in 2023), each of whom agrees to contribute £1 in the event of the charity winding up.

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

Appointment of trustees

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

Organisation

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

Governance

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

External

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

Risk Management

The trustees have a risk management strategy which comprises:

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

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

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

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

Trustees' Responsibilities

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

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

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

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

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

This report was approved by the board of trustees and signed on their behalf by:

J Leather
Chair of Trustees
Date:

Jane Leather
17-9-25

SEFTON WOMEN'S & CHILDREN'S AID
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REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SEFTON WOMEN'S & CHILDREN'S AID

Opinion

We have audited the financial statements of Sefton Women's & Children's Aid (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 2025 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 trustees' 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 charitable company'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 trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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 the audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

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REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SEFTON WOMEN'S & CHILDREN'S AID (Continued)

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes 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 trustees 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 trustees are responsible for assessing the charitable company'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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

In identifying and assessing risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory frameworks applicable to the charitable company and the sector in which it operates. We determined that the following laws and regulations were most significant:

- The Companies Act 2006
- UK corporate tax laws
- UK employment laws
- UK health and safety regulations
- Charities Act 2011

- We assessed the susceptibility of the charitable company's financial statements to materiality misstatement, including how fraud might occur. Audit procedures performed by the audit engagement team included:

- Identifying the controls that management has in place to prevent and detect fraud;
- challenging assumptions and judgements made by management in its significant accounting estimates;
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business;
- assessing the extent of compliance with the relevant laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

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STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

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.



Suzanne Draper FCCA ACA (Senior Statutory Auditor)

for and on behalf of SB&P

Chartered Accountants & Statutory Auditors

Oriel House

2/8 Oriel Road

Bootle

Merseyside

L20 7EP

Date: 18/9/25

SEFTON WOMEN'S & CHILDREN'S AID
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STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	2025	2025	2025	2024
		£	£	£	£
Income:					
Donations and legacies	2	67,812	1,931	69,743	46,483
Charitable activities	3	59,561	972,194	1,031,755	1,031,544
Other trading activities	4	40,701	-	40,701	37,430
Total Income		168,074	974,125	1,142,199	1,115,457
Expenditure:					
Raising funds	5	37,962	-	37,962	26,832
Charitable activities	6	107,757	1,049,107	1,156,864	994,889
Total Expenditure		145,719	1,049,107	1,194,826	1,021,721
Net income/(expenditure) and net		22,355	(74,982)	(52,627)	93,736
Reconciliation of funds					
Total funds brought forward		468,042	148,688	616,730	522,993
Total funds carried forward		490,397	73,706	564,103	616,730

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

All income and expenditure derive from continuing activities.

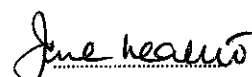
SEFTON WOMEN'S & CHILDREN'S AID
(A company limited by guarantee)

Company Registration No. 03448301
BALANCE SHEET AS AT 31 MARCH 2025

		2025	2024
	Notes	£	£
Fixed assets			
Intangible assets	10	14,800	14,800
Tangible assets	11	207,000	211,500
		<u>221,800</u>	<u>226,300</u>
Current assets			
Stocks	12	23,474	17,155
Debtors	13	57,817	197,090
Cash at bank and in hand	14	339,480	229,038
		<u>420,771</u>	<u>443,283</u>
Liabilities			
Creditors: Amounts falling due within one year	15	78,468	52,853
Net current assets		<u>342,303</u>	<u>390,430</u>
Total assets less current liabilities		<u>564,103</u>	<u>616,730</u>
Net Assets		<u>564,103</u>	<u>616,730</u>
Funds of the charity			
Designated Funds		216,924	221,424
General Fund		<u>273,473</u>	<u>246,618</u>
Total Unrestricted Funds	16	<u>490,397</u>	<u>468,042</u>
Restricted Funds	17	73,706	148,688
Total charity funds		<u>564,103</u>	<u>616,730</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:



J. Leather
Trustee

Date: 17-9-25



T. Keelan
Treasurer

Date: 17-9-25

SEFTON WOMEN'S & CHILDREN'S AID
(A company limited by guarantee)

Company Registration No. 03448301

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
Operating activities			
Net movement in funds		(52,627)	93,737
Adjustments for:			
Depreciation		4,500	4,500
Decrease/(increase) in stock		(6,319)	(1,887)
Decrease/(increase) in debtors		139,273	(152,643)
Increase/(decrease) in creditors		25,615	35,227
Net cash generated from operations		110,442	(21,066)
Cash generated by investing activities			
Purchase of intangible asset			(2,400)
Increase/(decrease) in cash and cash equivalents		110,442	(23,466)
Cash and cash equivalents at beginning of year		229,038	252,504
Cash and cash equivalents at end of year		339,480	229,038

The notes on pages 14 - 24 form part of these financial statements

SEFTON WOMEN'S & CHILDREN'S AID
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

1a Basis of preparation

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

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

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for Charities applying FRS 102 rather than the version of the Statement of Recommended Practice, which is referred to in the Regulations, but which has since been withdrawn.

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

1b Reconciliation with previous Generally Accepted Accounting Practice

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

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

1c Preparation of the accounts on a going concern basis

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

1d Income

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

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

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

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

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

SEFTON WOMEN'S & CHILDREN'S AID
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2025

1e Deferred income

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

- a) when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods
- b) when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met.

1f Donated services and facilities

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

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

Donated goods - All donated goods are valued by the trustees at a pre determined sale price for each category. Stock at the year-end is valued at the pre determined stock price.

1g Expenditure

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

Support service to victims of domestic abuse

- a) Costs of raising funds comprise the costs of commercial trading and their associated support costs.
- b) Expenditure on charitable activities includes the costs of performances, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- c) Other expenditure represents those items not falling into any other heading.

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

1h Allocation of support costs

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

SEFTON WOMEN'S & CHILDREN'S AID
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2025

1i Funds Accounting

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

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

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Further details of designated funds together with their purpose are set out in note 15.

Restricted funds are donations which the donor has specified are to be used solely for particular areas of the charity's work or for specific projects being undertaken by the charity. Further details of restricted funds together with their purposes are set out in note 16.

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

1j Intangible fixed assets and amortisation

Intangible assets are application development costs that is stated at cost less accumulated amortisation and any accumulated impairment losses. It will be amortised over its estimated life using the straight-line method once the app development is finalised. If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new expectations.

1k Tangible fixed assets and depreciation

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

Land and buildings comprises the freehold office and community centre at Knowsley Road, Bootle. The fair value of the property has been arrived at on the basis of a valuation carried out on 3rd August 2021 by R J Hodgkiss BSc FRICS of SK Real Estate Chartered Surveyors, who are not connected with the company. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties. The Trustees monitor valuations annually as detailed in note 11.

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

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

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

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

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

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

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

SEFTON WOMEN'S & CHILDREN'S AID
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2025

1l Debtors

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

1m Cash at bank and in hand

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

1n Creditors and provisions

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

1o Taxation

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

1p Pension costs

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

2. Donations

	2025	2024
	£	£
Donations and legacies	65,743	46,483
Gift Aid	4,000	-
	<u>69,743</u>	<u>46,483</u>

SEFTON WOMEN'S & CHILDREN'S AID
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2025

3. Charitable activity income

	2025	2024
	£	£
Sefton MBC	506,319	510,110
Refuge	178,000	141,300
National Lottery COPVA	81,927	-
OPCC DA	71,000	71,000
NHS Cheshire Merseyside	54,284	55,174
IRIS	48,815	17,536
Albert Gubay	29,068	51,631
Clothworkers Foundation	15,381	26,619
Steve Morgan Foundation	12,800	6,000
John Moores	10,000	-
Vola	8,984	-
Women's Aid Future Fund	7,700	-
Screwfix Foundation	5,277	-
SCVS	3,000	3,740
National Lottery Reach Communities	-	95,085
Children In Need	-	14,899
Rathbone	-	5,000
Eleanor Rathbone	-	4,000
Pilkington	-	4,000
Other Unsecured	-	25,450
	<u>1,031,755</u>	<u>1,031,544</u>

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

	2025	2024
	£	£
Support service to victims of domestic abuse	1,031,755	1,031,544
	<u>1,031,755</u>	<u>1,031,544</u>

4. Other trading activity income

	2025	2024
	£	£
Fundraising events	20,279	3,520
Shop Income	17,542	17,035
Student Placements	2,880	4,670
Training delivery / Guest speaking	-	205
Other Income	-	12,000
	<u>40,701</u>	<u>37,430</u>

5. Expenditure on raising funds

	2025	2024
	£	£
Fundraising costs	36,915	26,102
500 Club	1,047	730
	<u>37,962</u>	<u>26,832</u>

SEFTON WOMEN'S & CHILDREN'S AID
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2025

6. Charitable activities expenditure

	Activities Undertaken Directly £	Support Costs £	Total 2025 £	Total 2024 £
Support service to victims of domestic abuse	1,083,726	73,137	1,156,863	994,889
	<u>1,083,726</u>	<u>73,137</u>	<u>1,156,863</u>	<u>994,889</u>

7. Staff costs

	2025 £	2024 £
Wages and Salaries	798,149	656,505
Social Security costs	63,730	51,464
Pension costs	13,860	11,032
	<u>875,839</u>	<u>719,001</u>

The average number of employees during 2025 was:

	2025 Number	2024 Number
Direct charitable activities	29	25
Management and administration	3	3
	<u>32</u>	<u>28</u>

There were no employees who had total remuneration benefits in excess of £60,000 per annum (2024: none).

The trustees received no remuneration during the year (2024: £nil).

The trustees did not receive any expenses during the year (2024: £nil).

8. Key management personnel

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

Trustees

J Leather
P Stubbs
S Smith
A Matthews
M Wootton
T Keelan
P Morgan
C Williams
A Perrigo
C Elwood
M Bowness
M Creed

Resigned 19 March 2025

Senior Management Team

Chief Executive - N Frackelton

SEFTON WOMEN'S & CHILDREN'S AID
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2025

9. Net Income for the year

Net income is stated after charging:	2025	2024
	£	£
Depreciation	4,500	4,500

10. Intangible fixed assets

	Software Development	Total
	£	£
Cost / Valuation		
At 1 April 2024	14,800	14,800
At 31 March 2025	14,800	14,800

11. Tangible fixed assets

	Freehold Land & Buildings	Plant & Machinery	Fixtures & Equipment	Total
	£	£	£	£
Cost / Valuation				
At 1 April 2024	225,000	1,361	34,884	261,245
At 31 March 2025	225,000	1,361	34,884	261,245
Depreciation				
At 1 April 2024	13,500	1,361	34,884	49,745
Charge for the year	4,500	-	-	4,500
At 31 March 2025	18,000	1,361	34,884	54,245
Net Book Amounts				
At 31 March 2025	207,000	-	-	207,000
At 31 March 2024	211,500	-	-	211,500

Land and buildings comprises the freehold office and community centre at Knowsley Road, Bootle. The fair value of the property has been arrived at on the basis of a valuation carried out at 3rd August 2021 by R J Hodgkiss BSc FRICS of SK Real Estates Chartered Surveyors, who are not connected with the company. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties. The Trustees review this valuation annually and at the balance sheet date are of the opinion that the revalued amount remains relevant when comparing to nearby properties and when taking into account the current economic climate.

SEFTON WOMEN'S & CHILDREN'S AID
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2025

12. Stocks

	2025	2024
	£	£
Donated goods	23,474	17,155

13. Debtors

	2025	2024
	£	£
Amounts falling due within one year		
Trade debtors	2,400	133,633
Prepayments and accrued income	55,417	63,457
	57,817	197,090

14. Cash at bank and in hand

	2025	2024
	£	£
Cash at bank	339,180	228,848
Cash in hand	300	190
	339,480	229,038

15. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	1,232	21,595
Other taxes and social security	18,566	16,661
Accruals and deferred income	58,670	14,597
	78,468	62,853

16. Unrestricted funds

	Balance Brought Forward 2023 £	Income £	Expenditure £	Transfers Between Funds £	Balance Carried Forward 2024 £
General Fund	118,775	163,976	(36,133)	-	246,618
Designated Funds					
Fixed Asset Fund	216,000	-	(4,500)	-	211,500
Shop Refit	3,481	-	-	-	3,481
SWACA Welfare Fund	6,443	561	(561)	-	6,443
Total Funds (previous year)	344,699	164,537	(41,194)	-	468,042

SEFTON WOMEN'S & CHILDREN'S AID
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2025

	Balance Brought Forward 2024 £	Income £	Expenditure £	Transfers Between Funds £	Balance Carried Forward 2025 £
General Fund	246,618	167,598	(140,743)	-	273,473
Designated Funds					
Fixed Asset Fund	211,500	-	(4,500)	-	207,000
Shop Refit	3,481	-	-	-	3,481
SWACA Welfare Fund	6,443	476	(476)	-	6,443
Total Funds (current year)	468,042	168,074	(145,719)	-	490,397
17. Restricted funds					
	Balance Brought Forward 2023 £	Income £	Expenditure £	Transfers Between Funds £	Balance Carried Forward 2024 £
Other restricted funds	178,294	950,920	(980,526)	-	148,688
Total Funds (previous year)	178,294	950,920	(980,526)	-	148,688
	Balance Brought Forward 2024 £	Income £	Expenditure £	Transfers Between Funds £	Balance Carried Forward 2025 £
Other restricted funds	148,688	974,125	(1,049,107)	-	73,706
Total Funds (current year)	148,688	974,125	(1,049,107)	-	73,706
Other Funds					
Albert Gubay	-	29,068	(29,068)	-	-
Canal & River Trust	3,113	-	-	-	3,113
Clothworkers Foundation	-	15,381	(15,381)	-	-
Eleanor Rathbone	2,667	-	(2,667)	-	-
IRIS	13,494	48,815	(62,309)	-	-
John Moores	-	10,000	(10,000)	-	-
National Lottery COPVA	-	81,927	(54,868)	-	27,059
OPCC DA	-	71,000	(71,000)	-	-
Rathbone	3,333	-	(3,333)	-	-
Refuge	46,300	179,931	(202,695)	-	23,536
SCVS	15	3,000	(3,015)	-	-
SMBC - DA App	20,000	-	-	-	20,000
SMBC - MOJ COPVA	24,301	-	(24,301)	-	-
SMBC - SDAS	35,467	500,001	(535,468)	-	-
Sefton CVS UKSPF	-	1,318	(1,318)	-	-
SMBC - SWAN	-	5,000	(5,000)	-	-
Steve Morgan	-	12,000	(12,000)	-	-
Vola	-	8,984	(8,984)	-	-
Women's Aid Future Fund	-	7,700	(7,700)	-	-
	148,690	974,125	(1,049,107)	-	73,708

SEFTON WOMEN'S & CHILDREN'S AID
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2025

Restricted Grants:

1. Albert Gubay: Grant from the Albert Gubay Charitable Foundation contributed to salaries for the children's team.
2. Canal & River Trust: Funding provided for walking groups and Couch to 5k sessions along the canal towpath between Alintree and Bootle for SWACA service users.
3. Clothworkers Foundation: Support for SWAN services offered to SWACA users, funded through Sefton MBC and The Clothworkers Foundation.
4. Eleanor Rathbone: Grant from the Eleanor Rathbone Charitable Trust contributing to the salary of a specialist Assessment Caseworker.
5. IRIS: Funding through the IRIS Programme for the creation of a SWACA Advocate Educator post.
6. John Moores Foundation: Contribution towards salary costs from the John Moores Foundation.
7. National Lottery COPVA: The National Lottery Community Fund SWACA Child on Parent Violence and Abuse (CoPVA) Response Service.
8. OPCC DA: Funding for one Siblings Worker and 1 Complex Caseworker, Counselling services and IT equipment, funded by Police and Crime commissioner for Merseyside.
9. Rathbone: Funding from the Community Foundation for Merseyside to support a specialist Assessment Caseworker engaging with women from Eastern European countries.
10. Refuge: Partnership with Sefton MBC to establish a refuge in Sefton.
11. SCVS: Small grant from Sefton CVS to provide winter clothing for SWACA service users.
12. Sefton MBC - DA App: Funding to design and manage a domestic abuse app for service users, provided by Sefton MBC.
13. Sefton MBC - MOJ COPVA: Funding from the local authority for one Adult caseworker and one Children's Worker for the CoPVA PROJECT as well as contribution towards salary costs from Police and Crime Commissioner for Merseyside.
14. Sefton MBC - SDAS: Funding for the Integrated Community Domestic Abuse Service in partnership with Sefton MBC.
15. Sefton CVS UKSPF: Small grant from Sefton CVS to provide data protection training.
16. SMBC - SWAN : Funding from Sefton MBC to cover counselling service costs for SWACA users.
17. Steve Morgan Foundation: Grant for the salary of a Fundraising Officer, provided by the Steve Morgan Foundation.
18. Vola: Sefton CVS grant for IT equipment.
19. Women's Aid Future Fund: Grant for families as a start up grant after leaving refuge.

SEFTON WOMEN'S & CHILDREN'S AID
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2025

18. Analysis of net assets

Previous year ended 31 March 2024

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Fixed Assets	-	211,500	14,800	226,300
Current Assets	246,618	9,924	186,741	443,283
Current Liabilities	-	-	(52,853)	(52,853)
	<u>246,618</u>	<u>221,424</u>	<u>148,688</u>	<u>616,730</u>

Current year ended 31 March 2025

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Fixed Assets	-	207,000	14,800	221,800
Current Assets	273,473	9,924	137,374	420,771
Current Liabilities	-	-	(78,468)	(78,468)
	<u>273,473</u>	<u>216,924</u>	<u>73,706</u>	<u>564,103</u>

19. Comparative statement of financial activities information

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Income			
Donations and legacies	46,483	-	46,483
Comparative activities	80,624	950,920	1,031,544
Other trading activities	37,430	-	37,430
Total income	<u>164,537</u>	<u>950,920</u>	<u>1,115,457</u>
Expenditure on			
Raising funds	26,832	-	26,832
Charitable activities	14,362	980,526	994,888
	<u>41,194</u>	<u>980,526</u>	<u>1,021,720</u>
Net (expenditure)/income	123,343	(29,606)	93,737
Net movement in funds	<u>123,343</u>	<u>(29,606)</u>	<u>93,737</u>

Accounts



SEFTON WOMEN'S & CHILDREN'S AID

(A company limited by guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Company Registration No. 03448301 (England and Wales)

Charity Registration No. 1066878



SEFTON WOMEN'S & CHILDREN'S AID
(A company limited by guarantee)

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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SEFTON WOMEN'S & CHILDREN'S AID
(A company limited by guarantee)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

Chair's Statement

I am delighted to welcome you to the 2023-24 Sefton Women's and Children's Aid Annual report. Thank you so much for taking time out of your busy life to show interest in, and to support our charity as we strive to address one of the most challenging, and often hidden forms of abuse within families in Sefton.

Firstly, I must say a few words to the SWACA staff. My humble thanks go to our ever hard-working chief executive Neil, supported by a diligent and dedicated team within our small back office.

My thanks also to our growing numbers of devoted and highly skilled staff.

Each and every one of you work tirelessly, and provide enormous support and relief to women, children, young people and men across the borough.

Your commitment, caring and tenacious work in safeguarding our community is so vital, to so many, even though it is often unseen by the wider community.

My thanks also to the board of trustees, all of whom are exceptional in their skills, knowledge and dedication to the charity. I could not undertake my role without your support.

To the volunteers who work with us, I also offer my thanks. You work in partnership with the staff and are invaluable. Your fundraising on our behalf is indispensable as well as great fun to be part of.

This year has not seen any less pressure for services. As SWACA continues to grow, and to reach more people in an ever growing and diverse population, we now have a quality assurance officer who has been able to provide an excellent and anonymous breakdown analysis of the level of need and of the services that we provide.

This provides invaluable support to the local authority, as well as critical evidence for the foundation trusts who provide us with funding.

In addition, we have taken the decision to outsource our accounting to a company who works with third sector organisations. This positive step provides consistent transparency for the way in which we handle all the funding and finances relating to the charity.

The Board of Trustees also reviewed and revised their Strategic Plan, in consultation with staff.

Our lovely new refuge finally opened a little before Christmas, and places were quickly filled, providing a safe home for mothers and children in self-contained units. SWACA staff provide 24-hour support to residents in the refuge.

The decision by the local authority to put domestic abuse services in Sefton out to tender now means that our attention is focussed on preparing for that process, whilst supporting the local authority as they work through their proof of concept.

The additional funding that we were lucky to receive during the pandemic was largely temporary, so we remain quietly anxious about our need to find the money to reach out to, and support those who are in great need of our services.

We desperately need more businesses to support us, and more volunteers to fundraise for us.... could you help us?

Do you take part in sport, run races where you could be sponsored, or are you good at making cakes and holding a cake sale or coffee morning to help us raise money. Every penny counts and helps.

All in all, SWACA has in recent years, grown under Neil's leadership, into a much larger and highly respected organisation in the borough. Long may this continue.

Jane Leather

Chair of Trustees

SEFTON WOMEN'S & CHILDREN'S AID
(A company limited by guarantee)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

The Charity

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

Objectives and Activities

The objectives of the charity are:

a) to relieve poverty and distress among women, men and children who have or are currently experiencing violence and/or abuse (including those who do not live together), ex partners, family members or anyone else with whom they have had a personal relationship currently residing in the Metropolitan Borough of Sefton, or who are normally resident in but temporarily absent from the Metropolitan Borough of Sefton.

b) to arrange and provide both nationally and in the Metropolitan Borough of Sefton, for exhibitions, meetings, lectures and classes relating to topics affecting such women, men and children, any monies received from outside the Metropolitan Borough of Sefton will be used in furtherance of the objects of the charity.

Achievements and Performance

Charitable Activities

SWACA provides specialist domestic abuse support services for all adult and children/young people (aged 5+), victims/survivors, regardless of their gender, throughout the Metropolitan Borough of Sefton. SWACA works in partnership with Public, Private and Voluntary, Community and Faith (VCF) Sector partner organisations on an operational and strategic level.

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

The SWACA Board has continued to strengthen the skills / experience within the membership and to identify, and connect with, additional Board members with specific skills during 2023/24, particularly strengthening our safeguarding and digital expertise during the year. This approach continues to successfully enhance an already strong and vibrant Board, through bringing in enhanced specialist skills, experiences and perspectives.

Services Overview

2023/24 has continued to be a period of post-COVID-19 transition, both nationally and for our local communities in Sefton, with domestic abuse, nationally and locally, continuing to remain at high levels and increasing in individual case complexity (and additionally impacted by the ongoing cost-of-living crisis). Merseyside, similar to other geographical regions, continues to experience significantly high levels of risk around domestic abuse for all victims/survivors. National and local awareness of domestic abuse has also risen following the COVID-19 pandemic, supported by the introduction of the Domestic Abuse Act 2021, which brought together historically separate domestic abuse-related legislation.

2023/24 has also involved several key developments for SWACA as a domestic abuse support service provider. The demand / need for SWACA's services has continued to increase during the period April 2023 to March 2024, and SWACA has continued to receive financial support from a range of stakeholders/funders, including Sefton MBC and NHS Cheshire/Merseyside, a range of grant-making bodies, shop and student-placement income, and fundraising activities.

During 2023/24 there has been a very significant change within the commissioning context for domestic abuse support services in Sefton, impacting on funding received from Sefton MBC; SWACA's historically largest funder. Following receipt of additional central government funding, through the Domestic Abuse Act 2021, Sefton MBC transitioned to a procurement approach during 2023/24, in commissioning domestic abuse support services in Sefton and made the legally compliant decision to increase funding to SWACA to test a 'proof of concept' in coordinating, and primarily delivering, a new Sefton Domestic Abuse Service (SDAS) from August 2023, for an initial 12-month period (Following this period, Sefton MBC will be issuing an open competitive Tender for continuation of this service) SWACA set up SDAS between August and October 2023, and in November 2023 went live with a range of new services, including a new centralised domestic abuse support Helpline for all victims/survivors, friends and family and professionals seeking advice and guidance relating to domestic abuse (in Sefton).

SEFTON WOMEN'S & CHILDREN'S AID
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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

In addition, in December 2023, SWACA, in partnership with One Vision Housing, and commissioned by Sefton MBC, opened a brand-new purpose-designed, and 24-hour staffed, refuge, (EVA House), for women and children, in Sefton. EVA House has 5 self-contained units, with communal facilities, opened on December 11th 2023 and was very quickly fully occupied. EVA House has remained fully occupied since opening.

As a summary, SWACA services provided during 2023/24 include:

- SDAS Helpline Response / Assessment Service
- SDAS Drop-In Services
- SDAS / SWACA Adults Team Services - 1:1 and Group Work support
- SWACA Children's Team Services - 1:1 and Group Work
- SWACA staff co-located within Sefton MBC Children's Social Care 'Safer Families Practice Hub'
- SWACA staff co-located with the Sefton (Children's Services) multi-agency Integrated Front Door
- SWACA Child on Parent Violence / Abuse (CoPVA) Service
- Counselling Services
- Legal Surgeries in partnership with Morecrofts Solicitors
- Strategic representation (for domestic abuse) on multi-agency Partnerships and Forums

SWACA has also continued to manage a second office premises, in Southport, to improve access to our services in north Sefton, and to strengthen our links with key partner agencies and the communities of north Sefton. The Southport office opened in March 2022 and has been fully operational during 2023/24.

SWACA has continued to deliver a successful Child on Parent Violence / Abuse service, which has experienced continually rising demand for support since commencing in 2020. We have also continued to work in partnership with a very experienced Psychotherapist, and with SWAN Women's Centre, to provide a comprehensive Counselling Service for service users, and to develop our successful male victims / survivors service in Sefton, (launched in April 2022), and strengthen our offer for gender diverse individuals.

SWACA staff have also continued to engage with a wide variety of multi-agency meetings, both strategic and operational, including Family Safeguarding / Child Protection meetings, Adult Safeguarding Meetings, and Sefton Multi-Agency Risk Assessment Conferences (MARAC), and we have been regularly involved in multi-agency interventions where domestic abuse is identified. During 2023/24, SWACA has been a regular participant in all Sefton-related Domestic Homicide Reviews, regardless of SWACA's direct involvement as a service provider, and SWACA staff have continued to engage with other relevant safeguarding-related case reviews, where domestic abuse has been identified as a relevant theme / issue.

Sefton Domestic Abuse Service (SDAS)

As highlighted above, from November 2023, the new SDAS, established to develop a more integrated approach to supporting victims/survivors of domestic abuse in Sefton, became fully operational. Through SDAS, and during 2023/24, SWACA undertook the following service journey support activities, alongside providing partner agency educational support:

- Promoting the new SDAS service across Sefton;
- Responding to all new referrals and calls channelled through the SDAS Helpline, (including the integration of well-established referral pathways with Merseyside Police and other local partners);
- Providing a range of community-located Drop-Ins across the borough of Sefton including specialised safe spaces for female, male and LGBT+ victim/survivor communities;
- Undertaking immediate risk, and needs, assessments, to fully understand the experiences of all domestic abuse victims/survivors in Sefton requiring support;
- Following assessments, identifying the most appropriate service pathways, including access to SWACA adult and children's/young person's caseworkers and/or partner agency services, to ensure robust, person-centred support for the service user recovery journey;
- Providing service user access to therapy and Counselling services, in partnership with SWAN Women's Centre and an experienced (external/self-employed) Psychotherapist;
- Providing multi-agency learning development/training relating to a wide range of domestic abuse themes and issues; and
- Undertaking Healthy Relationship educational activities in Schools within Sefton.

Sefton IRIS Programme

During 2023/24, SWACA, supported by staff from Cheshire and Merseyside NHS, was successful in securing the nationally recognised IRIS Programme, which is focused on working intensively with Primary Care to enhance GP responses to (primarily adult female, but with signposting mechanisms for all genders), victims/survivors of domestic abuse. The Sefton IRIS Programme will not become operational until April 2024, but we have secured a staff member for the programme, and established a multi-agency IRIS Programme Steering Group.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

Students

During 2023/24, SWACA has continued to enhance the human, intellectual and financial resources within the organisation by offering high quality placements for Student Social Workers from a variety of universities, and we have continued developing new partnerships with Liverpool John Moores University (LJMU), to offer Student Nurse placements, and with LJMU and Merseyside Police, to host visits from new Police Officers undertaking formal training. We strongly support social work / nursing / policing education and believe SWACA is a very positive placement opportunity for student professionals.

Charity Shop

In addition to being a key strand within our income generation / fundraising strategy, the Charity Shop is our reception area, providing anonymity for those service users attending Knowsley Road. The volunteers ensure that the atmosphere is happy and welcoming, and the shop, which is very low-priced, is popular and provides a service to the local community. We continue to require further shop volunteers.

Summary Statistics

During 2023/24, SWACA received just over 2,148 referrals for support for residents in Sefton experiencing / affected by Domestic Abuse. We directly supported 1,082 individual adult and 364 children / young people (victims/survivors) service users, through a mixture of 1:1, group work and counselling-based support services.

Financial Review

Investment Policy and Objectives

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

Reserves Policy

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

Designated funds consisted of a building fund of £221,424 which related to grants given to SWACA and fully spent in prior years to build its own premises. Consequently, this fund is not available as part of the free liquid reserves of the Charity. Considerable reliance is therefore placed on grants to support the ongoing works of the Charity.

The Charity has set a policy to hold free funds equating to approximately three months' expenditure, being £109,000. The free funds of the Charity total £246,618 which is above the target level, but which are expected to reduce in future periods.

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

SEFTON WOMEN'S & CHILDREN'S AID
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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

Reference and administrative details

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

Our advisors

Accountants: Adding Value Consultancy Ltd, Studio 6, Bluecoat Chambers, School Lane, Liverpool, L1 3BX
Auditors: SB&P, Oriel House, 2-8 Oriel Road, Bootle, Liverpool, L20 7EP
Bankers: Natwest, 1 Liverpool Road, Crosby, Liverpool, L23 2TD
Solicitors: Morecrofts, 2 Crown Buildings, Crosby, Liverpool, L23 5SR

Directors and trustees

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

Trustees

J Leather	Chair of Trustees
P Stubbs	
S Smith	
A Matthews	
J Lewis	Resigned 13 September 2023
M Wootton	Vice Chair
T Keelan	
P Morgan	
C Millett	Resigned 1 January 2023
C Williams	Appointed 10 May 2023
M Bowness	Appointed 13 September 2023
A Perrigo	Appointed 13 September 2023
C Elwood	Appointed 13 September 2023
M Creed	Appointed 22 May 2024

Company secretary: N Frackelton

SEFTON WOMEN'S & CHILDREN'S AID
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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

Structure, Governance and Management

Governing Document

Sefton Women's & Children's Aid is a company limited by guarantee governed by its Memorandum and Articles of Association dated 10th October 1997, as amended by special resolution dated 20th October 2004 and special resolution dated 13th April 2005. It is registered with the Charity Commission. Anyone over the age of 18 can become a member of the Company and there are currently 12 members (10 in 2023), each of whom agrees to contribute £1 in the event of the charity winding up.

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

Appointment of trustees

Under its Articles of Association, the trustees may appoint a person who is willing to act as director, either to fill a vacancy or as an additional Trustee, provided that the appointment does not cause the number of Trustees to exceed 15. Trustees are not required to retire by rotation.

Organisation

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

Governance

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

External

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

Risk Management

The trustees have a risk management strategy which comprises:

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

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

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

SEFTON WOMEN'S & CHILDREN'S AID
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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

Trustees' Responsibilities

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

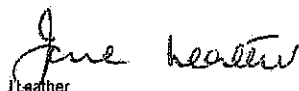
Company law requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company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

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

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

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

This report was approved by the board of trustees and signed on their behalf by:



Julie Leather
Chair of Trustees

Date:

20.12.2024

SEFTON WOMEN'S & CHILDREN'S AID
(A company limited by guarantee)

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SEFTON WOMEN'S & CHILDREN'S AID

Opinion

We have audited the financial statements of Sefton Women's & Children's Aid (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 2024 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 trustees' 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 charitable company'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 trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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 the audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

SEFTON WOMEN'S & CHILDREN'S AID
(A company limited by guarantee)

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SEFTON WOMEN'S & CHILDREN'S AID (Continued)

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes 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 trustees 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 trustees are responsible for assessing the charitable company'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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

In identifying and assessing risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory frameworks applicable to the charitable company and the sector in which it operates. We determined that the following laws and regulations were most significant:

- The Companies Act 2006
- UK corporate tax laws
- UK employment laws
- UK health and safety regulations
- Charities Act 2011

- We assessed the susceptibility of the charitable company's financial statements to materiality misstatement, including how fraud might occur. Audit

- identifying the controls that management has in place to prevent and detect fraud;
- challenging assumptions and judgements made by management in its significant accounting estimates;
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business;
- assessing the extent of compliance with the relevant laws and regulations.

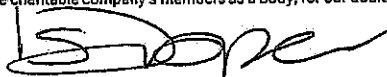
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

SEFTON WOMEN'S & CHILDREN'S AID
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STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

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.



Suzanne Draper FCCA ACA (Senior Statutory Auditor)

for and on behalf of SB&P

Chartered Accountants & Statutory Auditors

Oriel House

2/8 Oriel Road

Bootle

Merseyside

L20 7EP

Date: 23/12/24

SEFTON WOMEN'S & CHILDREN'S AID
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	2024	2024	2024	As restated 2023
Income:		£	£	£	£
Donations and legacies	2	46,483	-	46,483	54,218
Charitable activities	3	80,624	950,920	1,031,544	578,286
Other trading activities	4	37,430	-	37,430	51,823
Total income		164,537	950,920	1,115,457	684,327
Expenditure:					
Raising funds	5	26,832	-	26,832	12,357
Charitable activities	6	14,362	980,526	994,888	831,911
Total Expenditure		41,194	980,526	1,021,720	844,268
Net income/(expenditure) and net		123,343	(29,606)	93,737	(159,941)
Reconciliation of funds					
Total funds brought forward		344,699	178,294	522,993	682,933
Total funds carried forward		468,042	148,688	616,730	522,993

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

All income and expenditure derive from continuing activities.

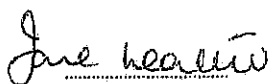
SEFTON WOMEN'S & CHILDREN'S AID
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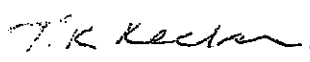
Company Registration No. 03448301
BALANCE SHEET AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	As restated	£
Fixed assets					
Intangible assets	10	14,800		12,400	
Tangible assets	11	211,500		216,000	
			226,300		228,400
Current assets					
Stocks	12	17,155		15,268	
Debtors	13	197,090		44,447	
Cash at bank and in hand	14	229,038		252,504	
		443,283		312,219	
Liabilities					
Creditors: Amounts falling due within one year	15	52,853		17,626	
Net current assets			390,430		294,593
Total assets less current liabilities			616,730		522,993
Net Assets			616,730		522,993
Funds of the charity					
Designated Funds			221,424		225,924
General Fund			246,618		118,775
Total Unrestricted Funds	16		468,042		344,699
Restricted Funds	17		148,688		178,294
Total charity funds			616,730		522,993

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:


J Leather
Trustee
Date: 20.12.2024


T Keelan
Treasurer
Date: 20.12.24

SEFTON WOMEN'S & CHILDREN'S AID
(A company limited by guarantee)

Company Registration No. 03448301

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

Notes	2024		2023	
	£	£	£	£
Operating activities				
Net movement in funds	93,737		(159,941)	
Adjustments for:				
Depreciation	4,500		1,294	
Decrease/(increase) in stock	(1,887)		(15,268)	
Decrease/(increase) in debtors	(152,643)		(36,907)	
Increase/(decrease) in creditors	35,227		(2,534)	
Net cash generated from operations		(21,066)		(213,356)
Cash generated by investing activities				
Disposal of assets		-		920
Purchase of intangible asset		(2,400)		(12,400)
Increase/(decrease) in cash and cash equivalents		(23,466)		(224,836)
Cash and cash equivalents at beginning of year		252,504		477,340
Cash and cash equivalents at end of year		<u>229,038</u>		<u>252,504</u>

The notes on pages 14 - 26 form part of these financial statements

SEFTON WOMEN'S & CHILDREN'S AID
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

1a Basis of preparation

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

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

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for Charities applying FRS 102 rather than the version of the Statement of Recommended Practice, which is referred to in the Regulations, but which has since been withdrawn.

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

1b Reconciliation with previous Generally Accepted Accounting Practice

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

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

1c Preparation of the accounts on a going concern basis

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

1d Income

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

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

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

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

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

SEFTON WOMEN'S & CHILDREN'S AID
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2024

1e Deferred income

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

- a) when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods
- b) when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met.

1f Donated services and facilities

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

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

1g Expenditure

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

Support service to victims of domestic abuse

- a) Costs of raising funds comprise the costs of commercial trading and their associated support costs.
- b) Expenditure on charitable activities includes the costs of performances, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- c) Other expenditure represents those items not falling into any other heading.

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

1h Allocation of support costs

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

SEFTON WOMEN'S & CHILDREN'S AID
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2024

1i Funds Accounting

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

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

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Further details of designated funds together with their purpose are set out in note 15.

Restricted funds are donations which the donor has specified are to be used solely for particular areas of the charity's work or for specific projects being undertaken by the charity. Further details of restricted funds together with their purposes are set out in note 16.

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

1j Intangible fixed assets and amortisation

Intangible assets are application development costs that is stated at cost less accumulated amortisation and any accumulated impairment losses. It will be amortised over its estimated life using the straight-line method once the app development is finalised. If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new expectations.

1k Tangible fixed assets and depreciation

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

Land and buildings comprises the freehold office and community centre at Knowsley Road, Bootle. The fair value of the property has been arrived at on the basis of a valuation carried out on 3rd August 2021 by R J Hodgkiss BSc FRICS of SK Real Estate Chartered Surveyors, who are not connected with the company. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties. The Trustees monitor valuations annually as detailed in note 11.

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

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

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

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

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

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

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

SEFTON WOMEN'S & CHILDREN'S AID
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2024

1l Debtors

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

1m Cash at bank and in hand

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

1n Creditors and provisions

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

1o Taxation

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

1p Pension costs

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

2. Donations

	2024	2023
	£	£
Donations and legacies	46,483	54,218
	<u>46,483</u>	<u>54,218</u>

SEFTON WOMEN'S & CHILDREN'S AID
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NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2024

3. Charitable activity income

	2024	2023
	£	£
Sefton MBC	510,110	220,067
South Sefton CCG	-	54,712
Southport and Formby CCG	-	23,105
Hedley Trust	-	3,000
Hemby Trust	-	5,000
Lloyds Foundation	-	893
Albert Gubay	51,631	8,277
OPCC DA 2022	71,000	54,500
Children In Need	14,899	29,848
SCVS - Winter Clothing	3,740	3,000
John Moores Foundation	-	10,000
Merseyside Womens Fund	-	9,490
PH Holt	-	10,000
Next Steps	-	9,500
National Lottery Reach Communities	95,085	94,502
COPVA	-	29,012
Refuge	141,300	-
NHS Cheshire Merseyside	55,174	-
Clothworkers Foundation	26,619	-
IRIS	17,536	-
Steve Morgan Foundation	6,000	-
Rathbone	5,000	-
Eleanor Rathbone	4,000	-
Pilkington	4,000	-
Other Unsecured	25,450	13,380
	<u>1,031,544</u>	<u>578,286</u>

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

	2024	2023
	£	£
Support service to victims of domestic abuse	1,031,544	578,286
	<u>1,031,544</u>	<u>578,286</u>

4. Other trading activity income

	2024	2023
	£	£
Fundraising events	3,520	16,604
Shop Income	17,035	15,083
Student Placements	4,670	10,076
Training delivery / Guest speaking	205	60
Other Income	12,000	10,000
	<u>37,430</u>	<u>51,823</u>

SEFTON WOMEN'S & CHILDREN'S AID
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NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2024

5. Expenditure on raising funds

	2024	2023
	£	£
Fundraising costs	26,102	11,244
500 Club	730	1,113
	<u>26,832</u>	<u>12,357</u>

6. Charitable activities expenditure

	Activities Undertaken Directly £	Support Costs £	Total 2024 £	Total 2023 £
Support service to victims of domestic abuse	916,214	78,675	994,889	831,911
	<u>916,214</u>	<u>78,675</u>	<u>994,889</u>	<u>831,911</u>

7. Staff costs

	2024	2023
	£	£
Wages and Salaries	656,505	567,450
Social Security costs	51,464	51,369
Pension costs	11,032	11,636
	<u>719,001</u>	<u>630,455</u>

The average number of employees during 2024 was:

	2024 Number	2023 Number
Direct charitable activities	25	22
Management and administration	3	3
	<u>28</u>	<u>25</u>

There were no employees who had total remuneration benefits in excess of £60,000 per annum (2023: none).

The trustees received no remuneration during the year (2023: £nil).

The trustees did not receive any expenses during the year (2023: £nil).

SEFTON WOMEN'S & CHILDREN'S AID
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NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2024

8. Key management personnel

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

Trustees	Appointed	Resigned
J Leather		
P Stubbs		
S Smith		
A Matthews		
M Wootton		
T Keelan		
P Morgan		
C Williams	10/05/2023	
A Perrigo	13/09/2023	
C Elwood	13/09/2023	
M Bowness	13/09/2023	
M Creed	22/05/2024	
J Lewis		13/09/2023

Senior Management Team

Chief Executive - N Frackelton

9. Net income for the year

Net income is stated after charging:	2024	2023
	£	£
Operating leases - equipment	-	736
Depreciation	4,500	1,294

10. Intangible fixed assets

	Software Development	Total
	£	£
Cost / Valuation		
At 1 April 2023	12,400	12,400
Additions	2,400	2,400
At 31 March 2024	14,800	14,800

SEFTON WOMEN'S & CHILDREN'S AID
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NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2024

11. Tangible fixed assets

	Freehold Land & Buildings £	Plant & Machinery £	Fixtures & Equipment £	Total £
Cost / Valuation				
At 1 April 2023	225,000	1,361	34,884	261,245
At 31 March 2024	<u>225,000</u>	<u>1,361</u>	<u>34,884</u>	<u>261,245</u>
Depreciation				
At 1 April 2023	9,000	1,361	34,884	45,245
Charge for the year	4,500	-	-	4,500
At 31 March 2024	<u>13,500</u>	<u>1,361</u>	<u>34,884</u>	<u>49,745</u>
Net Book Amounts				
At 31 March 2024	<u>211,500</u>	<u>-</u>	<u>-</u>	<u>211,500</u>
At 31 March 2023	<u>216,000</u>	<u>-</u>	<u>-</u>	<u>216,000</u>

Land and buildings comprises the freehold office and community centre at Knowsley Road, Bootle. The fair value of the property has been arrived at on the basis of a valuation carried out at 3rd August 2021 by R J Hodgkiss BSc FRICS of SK Real Estates Chartered Surveyors, who are not connected with the company. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties. The Trustees review this valuation annually and at the balance sheet date are of the opinion that the revalued amount remains relevant when comparing to nearby properties and when taking into account the current economic climate.

12. Stocks

	2024 £	2023 £
Donated goods	<u>17,155</u>	<u>15,268</u>

13. Debtors

	2024 £	2023 £
Amounts falling due within one year		
Trade debtors	133,633	-
Prepayments and accrued income	63,457	44,447
	<u>197,090</u>	<u>44,447</u>

14. Cash at bank and in hand

	2024 £	2023 £
Cash at bank	228,848	252,421
Cash in hand	190	83
	<u>229,038</u>	<u>252,504</u>

SEFTON WOMEN'S & CHILDREN'S AID
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NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2024

15. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	21,595	904
Other taxes and social security	16,661	13,142
Other creditors	-	2,542
Accruals and deferred income	14,597	1,038
	<u>52,853</u>	<u>17,626</u>

16. Unrestricted funds

	Balance Brought Forward 2022 £	Income £	Expenditure £	Transfers Between Funds £	Balance Carried Forward 2023 £
General Fund	144,226	369,417	(437,087)	42,219	118,775
Designated Funds					
Fixed Asset Fund	218,214	-	(2,214)	-	216,000
Shop Refit	-	-	(275)	3,756	3,481
SWACA Welfare Fund	-	2,503	(1,208)	5,148	6,443
Total Funds (previous year)	<u>362,440</u>	<u>371,920</u>	<u>(440,784)</u>	<u>51,123</u>	<u>344,699</u>
	Balance Brought Forward 2023 £	Income £	Expenditure £	Transfers Between Funds £	Balance Carried Forward 2024 £
General Fund	118,775	163,976	(36,133)	-	246,618
Designated Funds					
Fixed Asset Fund	216,000	-	(4,500)	-	211,500
Shop Refit	3,481	-	-	-	3,481
SWACA Welfare Fund	6,443	561	(561)	-	6,443
Total Funds (current year)	<u>344,699</u>	<u>164,537</u>	<u>(41,194)</u>	<u>-</u>	<u>468,042</u>

SEFTON WOMEN'S & CHILDREN'S AID
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NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2024

17. Restricted funds

	Balance Brought Forward 2022 £	Income £	Expenditure £	Transfers Between Funds £	Balance Carried Forward 2023 £
Lloyds Foundation	12,499	893	(15,178)	1,786	-
Children In Need	20,451	29,848	(28,040)	(22,259)	-
Lottery Reaching Communities	31,334	94,502	(91,441)	(34,395)	-
Other restricted funds	256,210	187,164	(268,825)	3,745	178,294
Total Funds (previous year)	320,494	312,407	(403,484)	(51,123)	178,294

	Balance Brought Forward 2023 £	Income £	Expenditure £	Transfers Between Funds £	Balance Carried Forward 2024 £
Other restricted funds	178,294	950,920	(980,526)	-	148,688
Total Funds (current year)	178,294	950,920	(980,526)	-	148,688

Other Funds					
Albert Gubay	-	51,631	(51,631)	-	-
Canal & River Trust	3,112	-	-	-	3,112
Children In Need	-	14,899	(14,899)	-	-
Clothworkers Foundation	-	26,619	(26,619)	-	-
Eleanor Rathbone	-	4,000	(1,333)	-	2,667
Hedley Trust	3,000	-	(3,000)	-	-
Hemby Trust	5,000	-	(5,000)	-	-
IRIS	-	17,536	(4,042)	-	13,494
John Moores	10,000	-	(10,000)	-	-
Liverpools Womens Hospital	18,000	-	(18,000)	-	-
Lottery Reaching Communities	-	95,085	(95,085)	-	-
Merseyside Womens Fund	9,490	-	(9,490)	-	-
OPCC DA	-	71,000	(71,000)	-	-
PH Holt	10,000	-	(10,000)	-	-
Pilkington	-	4,000	(4,000)	-	-
Rathbone	-	5,000	(1,667)	-	3,333
Refuge	-	141,300	(95,000)	-	46,300
SCVS	-	3,740	(3,725)	-	15
SMBC - Community Transition	-	19,777	(19,777)	-	-
SMBC - DA App	20,000	-	-	-	20,000
SMBC - MOJ COPVA	80,687	-	(56,387)	-	24,300
SMBC - SDAS	-	415,333	(379,866)	-	35,467
SMBC - SFPH	-	65,000	(65,000)	-	-
SMBC - SWAN	-	10,000	(10,000)	-	-
Southport Hub	19,005	-	(19,005)	-	-
Steve Morgan	-	6,000	(6,000)	-	-
	178,294	950,920	(980,526)	-	148,688

Restricted Grants:

1. Albert Gubay: Grant from the Albert Gubay Charitable Foundation contributed to salaries for the children's team.

SEFTON WOMEN'S & CHILDREN'S AID
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2024

-
2. Canal & River Trust: Funding provided for walking groups and Couch to 5k sessions along the canal towpath between Aintree and Bootle for SWACA service users.
 3. Children In Need: Grant from BBC Children in Need to deliver group sessions for children and young people in Sefton who have experienced domestic abuse.
 4. Clothworkers Foundation: Support for SWAN services offered to SWACA users, funded through Sefton MBC and The Clothworkers Foundation.
 5. Eleanor Rathbone: Grant from the Eleanor Rathbone Charitable Trust contributing to the salary of a specialist Assessment Caseworker.
 6. Hedley Trust: Funding from The Hedley Foundation allocated to a welfare fund for families escaping domestic abuse.
 7. Hemby Trust: Support for a part-time Adult Caseworker role, funded by the Hemby Trust.
 8. IRIS: Funding through the IRIS Programme for the creation of a SWACA Advocate Educator post.
 9. John Moores Foundation: Contribution towards salary costs from the John Moores Foundation.
 10. Liverpool Women's Hospital: Funding provided by Liverpool Women's Hospital to support part-time staff costs.
 11. Lottery Reaching Communities: Grant for the "Mirror Project," supporting women in the Sefton Borough affected by domestic abuse, provided by the National Lottery Reaching Communities.
 12. Merseyside Women's Fund: Grant contributing to the salary of a Specialist Adult Caseworker.
 13. OPCC DA: Funding for one Siblings Worker and 1 Complex Caseworker, Counselling services and IT equipment, funded by Police and Crime commissioner for Merseyside.
 14. PH Holt Foundation: Grant for 50% of the salary of a part-time Assessment Officer, provided by the P.H. Holt Foundation.
 15. Pilkington: Grant contributing to the salary of a specialist Assessment Caseworker.
 16. Rathbone: Funding from the Community Foundation for Merseyside to support a specialist Assessment Caseworker engaging with women from Eastern European countries.
 17. Refuge: Partnership with Sefton MBC to establish a refuge in Sefton.
 18. SCVS: Small grant from Sefton CVS to provide winter clothing for SWACA service users.
 19. Sefton MBC - Community Transition: Grant to replace windows at the Knowsley Road office, funded by Sefton MBC.
 20. Sefton MBC - DA App: Funding to design and manage a domestic abuse app for service users, provided by Sefton MBC.
 21. Sefton MBC - MOJ COPVA: Funding from the local authority for one Adult caseworker and one Children's Worker for the CoPVA PROJECT as well as contribution towards salary costs from Police and Crime Commissioner for Merseyside.
 22. Sefton MBC - SOAS: Funding for the Integrated Community Domestic Abuse Service in partnership with Sefton MBC.
 23. Sefton MBC - SFPH: 12 months funding from the local Authority (Communities Fund) for 2 fulltime members of staff to support the Multi Agency Safeguarding Hub
 24. SMBC - SWAN : Funding from Sefton MBC to cover counselling service costs for SWACA users.
 25. Southport Hub: Support for SWACA's Southport office from partners such as Swan Counselling, Light for Life, and Lottery Reaching Communities.
 26. Steve Morgan Foundation: Grant for the salary of a Fundraising Officer, provided by the Steve Morgan Foundation.

SEFTON WOMEN'S & CHILDREN'S AID
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NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2024

18. Analysis of net assets

Previous year ended 31 March 2023

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Fixed Assets	-	216,000	12,400	228,400
Current Assets	118,775	9,924	183,520	312,219
Current Liabilities	-	-	(17,626)	(17,626)
	<u>118,775</u>	<u>225,924</u>	<u>178,294</u>	<u>522,993</u>

Current year ended 31 March 2024

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Fixed Assets	-	211,500	14,800	226,300
Current Assets	246,618	9,924	186,741	443,283
Current Liabilities	-	-	(52,853)	(52,853)
	<u>246,618</u>	<u>221,424</u>	<u>148,688</u>	<u>616,730</u>

19. Comparative statement of financial activities information

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Income			
Donations and legacies	54,218	-	54,218
Comparative activities	265,879	312,407	578,286
Other trading activities	51,823	-	51,823
Total income	<u>371,920</u>	<u>312,407</u>	<u>684,327</u>
Expenditure on			
Raising funds	12,357	-	12,357
Charitable activities	440,784	403,484	844,268
	<u>453,141</u>	<u>403,484</u>	<u>856,625</u>
Net (expenditure)/income	<u>(81,221)</u>	<u>(91,077)</u>	<u>(172,298)</u>
Transfers between funds	51,123	(51,123)	-
Net movement in funds	<u>(30,098)</u>	<u>(142,200)</u>	<u>(172,298)</u>

SEFTON WOMEN'S & CHILDREN'S AID
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2024

20. Prior period adjustment

The accounts have been restated to incorporate the impact of a misclassification of an intangible asset previously treated as work in progress. There are also adjustments for the difference in valuation of the freehold land and the depreciation associated with that value and the amount of grant income recognised during the year.

Summary of the prior year accounting impact	£
Increase in donated goods income	(24,524)
Reduce depreciation charge in 2021/22	(3,876)
Reduce depreciation charge in 2022/23	(3,876)
Increase in shop purchases expenditure	9,256
	<u>(23,020)</u>

Accounts

Company Number: 03448301
Charity Number: 1068878

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

Greater Merseyside Community Accountancy Service
Sefton Council for Voluntary Service
3rd Floor, Suite 3b
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG

Sefton Women's & Children's Aid

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

Chair's Statement

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

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

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

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

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

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

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

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

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

Jane Leather

Chair of Trustees

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

The Charity

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

Objectives and Activities

The objectives of the charity are:

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

Achievements and Performance

Charitable Activities

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

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

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

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

Services Overview

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

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

Services provided during 2022/23 include:

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

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

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

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

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

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

Assessment Service

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

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

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

Adult Service

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

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

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

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

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

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

Children's / Young People Service

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

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

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

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

Refuge

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

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

Students

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

Training / Learning Development

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

Charity Shop

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

Summary Statistics

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

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

Financial Review

Investment Policy and Objectives

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

Reserves policy

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

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

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

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

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

Reference and administrative details

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

Our advisors

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

Directors and trustees

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

Trustees

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

Chair of Trustees

Treasurer
Vice chair

Resigned 22nd November 2022

Company Secretary

N Frackelton

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

Structure, Governance and Management

Governing Document

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

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

Appointment of trustees

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

Organisation

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

Governance

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

External

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

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

Risk Management

The trustees have a risk management strategy which comprises:

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

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

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

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

Trustees' Responsibilities

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

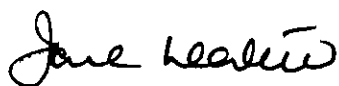
Company law requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company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

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

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

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

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



J Leather
Chair of Trustees

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

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

Responsibilities and basis of report

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

I report in respect of my examination of the Sefton Women's & Children's Aid accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

(1) accounting records were not kept in respect of the Sefton Women's & Children's Aid as required by section 130 of the Act; or

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

(3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

13th September 2023

Sefton Women's & Children's Aid

Statement of Financial Activities

(Incorporating Income & Expenditure Account)

For the year ended 31 March 2023

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

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

All income and expenditure derive from continuing activities.

Sefton Women's & Children's Aid

Balance Sheet

As at 31 March 2023

Company Number: 03448301

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

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

Sefton Women's & Children's Aid

Balance Sheet

As at 31 March 2023

(cont.)

Company Number: 03448301

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

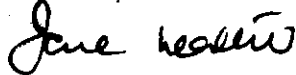
Directors' responsibilities:

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

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

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

J Leather, Trustee



J Lewis, Trustee



Sefton Women's & Children's Aid

Notes to the Accounts

For the year ended 31 March 2023

1 Accounting Policies

1a Basis of preparation

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

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

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

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

1a Reconciliation with previous Generally Accepted Accounting Practice

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

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

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

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2023

1 Accounting Policies (cont.)

1c. Income

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

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

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

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

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

1d. Deferred income

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

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

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2023

1 Accounting Policies (cont.)

1e. Donated services and facilities

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

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

1f. Expenditure

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

Support service to victims of domestic abuse

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

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

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

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2023

1 Accounting Policies (cont.)

1g. Allocation of support costs

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

1h. Funds Accounting

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

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

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

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

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2023

1 Accounting Policies (cont.)

1i. Tangible fixed assets and depreciation

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

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

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

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

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

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

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

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

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2023

1 Accounting Policies (cont.)

1j. Stock

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

1k. Debtors

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

1l. Cash at bank and in hand

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

1m. Creditors and provisions

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

1n. Taxation

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2023

1 Accounting Policies (cont.)

1o. Pension costs

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

2. Donations and Legacies

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2023

3. Charitable Activity Income

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

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

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

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2023

4. Other trading activity Income

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

5. Expenditure on Raising Funds

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

6. Charitable Activities Expenditure

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

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

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

7. Staff Costs

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

The average number of employees during the 2023 was:

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

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

The trustees received no remuneration during the year (2022: £nil).

The trustees did not receive any expenses during the year (2022: £nil).

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2023

8. Key Management Personnel

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

Trustees

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

Senior Management Team

Chief Executive - N Frackelton

9. Net Income for the year

Net income is stated after charging:

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

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2023

11. Tangible Fixed Assets

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

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

12. Work In Progress

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

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

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

13. Debtors

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

14. Cash at bank and in hand

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

15. Creditors: Amounts falling due within one year

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

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2023

16. Unrestricted Funds

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

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

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2023

17. Restricted Funds

	Balance brought forward 2021 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2022 £
<i>Lloyds Foundation</i>	12,499	24,998	(24,998)	-	12,499
<i>Global</i>	9,879	-	(9,879)	-	-
<i>Children In Need</i>	16,544	30,493	(25,588)	-	20,451
<i>John Moores Foundation</i>	3,333	-	(3,333)	-	-
<i>Lottery Reaching Communities</i>	22,921	91,794	(78,381)	(5,000)	31,334
<i>Steve Morgan Foundation</i>	8,585	-	(8,585)	-	-
<i>Other restricted funds</i>	62,708	354,420	(165,918)	5,000	256,210
Total Funds (previous year)	135,469	501,705	(316,680)	-	320,494

	Balance brought forward 2022 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2023 £
<i>Lloyds Foundation</i>	12,499	893	(15,178)	1,786	-
<i>Children In Need</i>	20,451	29,848	(28,040)	(22,259)	-
<i>Lottery Reaching Communities</i>	31,334	94,502	(91,441)	(34,395)	-
<i>Other restricted funds</i>	256,210	187,164	(268,825)	3,745	178,294
Total Funds (current year)	320,494	312,407	(403,484)	(51,123)	178,294

<i>Other Funds</i>					
<i>Screwfix Foundation</i>	5,000	-	-	(5,000)	-
<i>Albert Gubay</i>	30,933	8,277	(55,535)	16,325	-
<i>Jaguar Landrover shop refit</i>	1,000	-	-	(1,000)	-
<i>Scroptimists shop refit</i>	2,756	-	-	(2,756)	-
<i>Cargill plc</i>	5,148	-	-	(5,148)	-
<i>Burbo Bank</i>	5,952	-	(8,330)	2,378	-
<i>Liverpools Womens Hospital</i>	18,000	-	-	-	18,000
<i>SMBC - MOJ COPVA</i>	133,751	29,012	(72,075)	(10,000)	80,688
<i>Hedley Trust</i>	-	3,000	-	-	3,000
<i>Hemby Trust</i>	-	5,000	-	-	5,000
<i>John Moores</i>	-	10,000	-	-	10,000
<i>Merseyside Womens Fund</i>	-	9,490	-	-	9,490
<i>Southport Hub</i>	13,170	10,000	(23,185)	19,000	19,005
<i>Southport Hub - Adult Caseworker</i>	17,388	-	(17,388)	-	-
<i>SMBC DA App</i>	20,000	-	-	-	20,000
<i>Canal & River Trust</i>	3,113	-	-	-	3,113
<i>Next steps</i>	-	9,500	(5,000)	(4,500)	-
<i>OPCC DA 2022</i>	-	64,500	(49,789)	(4,731)	-
<i>PH Holt</i>	-	10,000	-	-	10,000
<i>Refuge</i>	-	25,385	(24,583)	(822)	-
<i>Swan Counselling</i>	-	10,000	(10,000)	-	-
<i>Winter Clothing</i>	-	3,000	(3,000)	-	-
Total other funds (current year)	256,210	187,164	(268,825)	3,745	178,294

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2023

18. Analysis of Net Assets

Previous year ended 31 March 2022

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

Current year ended 31 March 2023

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

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2023

19. Comparative Statement of Financial Activities Information

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

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

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

Accounts

Company Number: 03448301
Charity Number: 1066878

Sefton Women's & Children's Aid
(A Company Limited by Guarantee)
Annual Report
&
Financial Statements
For the year ended
31 March 2022

Greater Merseyside Community Accountancy Service
Sefton Council for Voluntary Service
3rd Floor, Suite 3b
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG

Sefton Women's & Children's Aid

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Sefton Women's & Children's Aid Trustees' Annual Report For the year ended 31 March 2022

Chair's Statement

Finally in 2021-2022 we see some return to normality following the development and distribution of a vaccine for Covid-19

However, the changes in our lifestyles are gradual and we have to come to terms to living with a virus that can be quite debilitating, and indeed very dangerous for many people, and a real degree of anxiety and uncertainty remains about meeting others and going into crowded or confined spaces with others.

At the current time, incidents of domestic abuse remain high across the country as well as locally within Sefton

The staff and Trustees at SWACA have been proactive throughout the year, and resilient to the constant changing pressures and need to work differently. My heartfelt and humble thanks go to everyone within the organisation, and to the volunteers, who all work so very hard and so very well together with our common aim.

The new organisational structure, with leadership posts, has been implemented. This structure supports the increasing flexible and responsive services that SWACA offer, whilst maintaining the highest levels of professionalism and person-centred support. We remain very fortunate to have such a dedicated and hardworking chief executive, whose leadership skills have ensured that SWACA remains a key partner in Sefton Borough partnership work and developed and enhanced the organisational culture within SWACA.

The long-awaited Domestic Abuse Bill was passed on 21st April 2021 bringing with it associated changes in the law and how domestic abuse is defined and responded to. This legislation now places a duty on local authorities to provide accommodation based support to victims and their children in refuges and other safe accommodation. .

With this in mind, SWACA, supported by the Local Authority, are engaged in an exciting development with one of the housing associations, which will lead to the increased provision of dedicated refuge accommodation. However, the pressing need for ongoing funding remains higher than ever in order to reach those who need our services and those who need accommodation providing for them.

SWACA has also further developed / enhanced a number of services available, including the Child on Parent Violence / Abuse service established in 2020, to strengthen support available to victims / survivors of domestic abuse in Sefton.

Finally in June 2021, I was delighted to hear that SWACA had been the recipient of a prestigious Weston Charity award, which will offer SWACA strategic planning support from a team of business experts, facilitated by the pro bono charity Pilotlight.

I, and all of the Board, alongside key staff, have found the experience very beneficial and we are very much looking forward to continuing to work with them into 2022/2

Jane Leather

Chair of Trustees

Sefton Women's & Children's Aid Trustees' Annual Report For the year ended 31 March 2022

The Charity

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

Objectives and Activities

The objectives of the charity are:

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

Sefton Women's & Children's Aid Trustees' Annual Report For the year ended 31 March 2022

Achievements and Performance

Charitable Activities

SWACA provides specialist domestic abuse support services for women, (men from 2022/23), and children and young people throughout the Metropolitan Borough of Sefton. SWACA works in partnership with Statutory and Voluntary, Community and Faith Sector organisations on an operational and strategic level.

The main areas of charitable activity are:

The provision of holistic domestic abuse support services offering effective crisis intervention, early intervention, ongoing casework support and preventative services. Services are provided, on a residential and non-residential basis, to enable women, (men from 2022/23), and children and young people to recover from the traumatic impact of domestic abuse on their physical and mental wellbeing. Services include practical and emotional support, advocacy, advice and guidance, structured programmes of work, counselling, legal advice and parenting support.

Operational Services

2021/22 has been a period of significant transition nationally, and for our local communities in Sefton, as restrictions from the COVID-19 pandemic reduced significantly. Levels of domestic abuse, both nationally and locally, have risen significantly, and we expect this to continue throughout 2022/23, exacerbated by the emergence of the cost-of-living crisis. The demand / need for SWACA's services has significantly increased during the period April 2021 to March 2022, compared to the previous year, as the true, and very concerning, levels of domestic abuse occurring during the pandemic lockdown / restriction periods have emerged. SWACA has continued to evolve and adapt the style, and range, of services provided during 2021/22, drawing upon experiences secured throughout the pandemic period. SWACA has developed a hybrid approach, continuing with an increased use of telephone and virtual meeting technology during the pandemic, alongside face-to-face contact with victims / survivors living in Sefton. While we would always prefer to see our service users in person, learning secured through the pandemic demonstrated, for example, that increased use of phone-based assessments improved initial service user response rates, contributing to our ability to reduce risk of harm from domestic abuse through early service user contact. Our adult and children / young people support services also continue to utilise face-to-face, phone and email contact, as appropriate.

During 2021/22, we have also completed negotiations for the development of a brand-new Refuge, in partnership with One Vision Housing, which, thanks to funding facilitated by Sefton MBC, will provide 24 hour Refuge provision for women and children escaping significant domestic abuse. SWACA has also been able to secure funding to open a second office, in Southport, to improve access to our services in north Sefton, and strengthen our links with key partner agencies, and the communities of north Sefton. The Southport office will be fully operational during 2022/23.

Sefton Women's & Children's Aid

Trustees' Annual Report

For the year ended 31 March 2022

We have also been able to further build on developments initiated in the previous year, through additional funding, to increase our operational capacity and range of services on offer, including the launch of a new male victims / survivors service in Sefton. This is proved very helpful as demand for support and domestic abuse related risks rise. While some of the additional funding secured, similar to the previous year, is quite short term in nature, (for example, additional central government funding relating to domestic abuse), the additional investment will continue to have longer term positive impacts, and SWACA has continued to work hard during 2021/22 to secure sustainable, and diverse, sources of income for the future

Assessment Service

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

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

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

Adult Women (victim / survivor) Service

Adult caseworkers support women and children / young people, in Sefton, to live safely and free from fear of domestic abuse, whilst remaining in their own homes. Service users are supported with identifying areas of unmet need as part of a medium / long term personal plan for themselves and their families. Support is offered on a one-to-one or group work basis, via The Mirror Project (please see below), to enable service users develop emotional resilience, identify and manage risk of harm they may experience, understand the impact domestic abuse has on both the victim / survivor of domestic abuse, and their children, and to improve and enhance confidence and self-esteem. We work through a trauma-informed, person-centred approach, to maximise the positive impact of our service for our women service users and their children.

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

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

Sefton Women's & Children's Aid Trustees' Annual Report For the year ended 31 March 2022

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

During 2021/22, SWACA has also further developed a dedicated Child on Parent Violence / Abuse project in Sefton, (which only started in 2020), which remains a significant need within our communities, nationally and locally. Thanks to central government funding and support from the Merseyside Police and Crime Commissioner, and Sefton MBC, we have laid the foundations to enable further growth within the project team, to meet need.

We have also developed the foundations for a new victims / survivors service for men in Sefton experiencing / affected by domestic abuse, which will be properly launched during 2022/23, through support from Sefton MBC. While we are sad that this service, similar to our work with women and children and young people, is very much needed in 2021/22, we are very pleased to be able to offer the service and we look forward to evolving / developing the work.

Finally, SWACA has continued to provide Counselling support through the commissioning of a very experienced Psychotherapist, who has worked successfully with SWACA for many years, and through a very successful Volunteer Counselling project developed in partnership with SWAN Women's Centre. Counselling remains a very important service as SWACA has identified a significant level of unmet mental health need.

Children's / Young People Service

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

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

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

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

Sefton Women's & Children's Aid Trustees' Annual Report For the year ended 31 March 2022

Refuge

SWACA has for many years provided the only dedicated refuge for women and children affected by domestic abuse, in the borough of Sefton. Unfortunately, due to the significant restrictions resulting from the COVID-19 pandemic, and an inability to offer 24-hour support due to limited resources, we have had to keep our (now previous) Refuge closed, and we ultimately finished the relationship with our previous Refuge Housing Provider, Crosby Housing Association, during 2021/22. (This is partly due to securing the brand-new Refuge planned for 2022/23). We are very grateful for all the support provided by Crosby Housing to SWACA, and our service users, over many years.

Students

During 2021/22, SWACA has continued to enhance the human, intellectual and financial resources within the organisation by offering high quality placements for Student Social Workers from a variety of universities, and we have been developing new partnerships with Liverpool John Moores University, to offer Student Nurse placements, and with Merseyside Police, to host visits from Student Police Officers. We strongly support social work / nursing / policing education and believe SWACA is a very positive placement opportunity for student professionals.

Commit To Change

SWACA has continued to provide the partner support element of the Sefton Commit to Change (domestic abuse) perpetrator programme.

Training / Learning Development

While the general training provision in Sefton has been significantly disrupted by the COVID-19 pandemic, which has continued to have an impact during 2021/22, SWACA has continued to work in partnership with Sefton MBC, and other partners, to provide learning development opportunities relating to domestic abuse to various professionals.

Charity Shop

In addition to being a very important strand within our income generation / fundraising strategy, the Charity Shop is our reception area, providing anonymity for those service users attending Knowsley Road. The volunteers ensure that the atmosphere is happy and welcoming, and the shop, which is generally very low-priced, is popular and provides a service to the local community. During 2021/22, the Shop has been able to open more regularly, but we still require more shop volunteers.

Summary Statistics

During 2021/22, SWACA received just under 2300 referrals for support for Women and Children experiencing / affected by Domestic Abuse. We supported 984 Women and 509 Children / Young People, through a mixture of one-to-one, group work and counselling support services.

Sefton Women's & Children's Aid Trustees' Annual Report For the year ended 31 March 2022

Financial Review

Investment Policy and Objectives

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

Reserves policy

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

Designated funds consisted of a building fund of £218,214 which related to grants given to SWACA and fully spent in prior years to build its own premises. Consequently, this fund is not available as part of the free liquid reserves of the Charity. Considerable reliance is therefore placed on grants to support the ongoing works of the Charity.

The Charity has set a policy to hold free funds equating to approximately three months' expenditure, being £109,000. The free funds of the Charity total £144,226 which is above the target level.

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

Sefton Women's & Children's Aid Trustees' Annual Report For the year ended 31 March 2022

Reference and administrative details

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

Our advisors

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

Directors and trustees

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

Trustees

J Leather	Chair of Trustees
P Stubbs	
S Smith	
A Matthews	
J Lewis	Treasurer
M Wootton	Vice chair
T Keelan	
P Morgan	
C Millett	
A F McColl	

Company Secretary	N Frackelton
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Sefton Women's & Children's Aid Trustees' Annual Report For the year ended 31 March 2022

Structure, Governance and Management

Governing Document

Sefton Women's & Children's Aid is a company limited by guarantee governed by its Memorandum and Articles of Association dated 10 October 1997, as amended by special resolution dated 20 October 2004 and special resolution dated 13 April 2005. It is registered with the Charity Commission. Anyone over the age of 18 can become a member of the Company and there are currently 10 members (10 in 2020), each of whom agrees to contribute £1 in the event of the charity winding up.

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

Appointment of trustees

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

Organisation

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

Governance

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

External

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

Sefton Women's & Children's Aid

Trustees' Annual Report

For the year ended 31 March 2022

Risk Management

The trustees have a risk management strategy which comprises:

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

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

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

Sefton Women's & Children's Aid Trustees' Annual Report For the year ended 31 March 2022

Trustees' Responsibilities

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

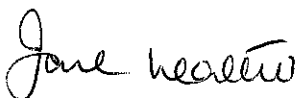
Company law requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company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

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

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

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

This report was approved by the board of trustees on 2nd November 2022 and signed on their behalf.



J Leather
Chair of Trustees

Independent Examiner's Report To the trustees of Sefton Women's & Children's Aid For the year ended 31 March 2022

I report to the trustees on my examination of the accounts of the Sefton Women's & Children's Aid for the year ended 31 March 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Sefton Women's & Children's Aid accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

(1) accounting records were not kept in respect of the Sefton Women's & Children's Aid as required by section 130 of the Act; or

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

(3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

2nd November 2022

Sefton Women's & Children's Aid

Statement of Financial Activities

(Incorporating Income & Expenditure Account)

For the year ended 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations and legacies	2	36,936	-	36,936	24,453
Charitable activities	3	283,675	501,705	785,380	664,377
Other trading activities	4	35,922	-	35,922	9,606
Investments	5	-	-	-	1
Other	6	-	-	-	7,197
Total income		356,533	501,705	858,238	705,634
Expenditure on:					
Raising funds	7	9,786	-	9,786	1,212
Charitable activities	8	361,909	316,680	678,589	742,148
Total expenditure		371,695	316,680	688,375	743,360
Net (expenditure)/income		(15,162)	185,025	169,863	(37,726)
Other recognised gains:					
Net movement in funds		(15,162)	185,025	169,863	(37,726)
Reconciliation of funds:					
Funds b/fwd		377,191	135,469	513,070	550,800
Funds c/fwd		362,440	320,494	682,934	513,070

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

All income and expenditure derive from continuing activities.

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

Sefton Women's & Children's Aid

Balance Sheet

As at 31 March 2022

Company Number: 03448301

	Note	2022 £	2021 £
Fixed Assets			
Tangible assets	13	218,214	226,135
Current Assets			
Debtors	14	7,540	62,786
Cash at bank and in hand	15	477,340	249,426
		484,880	312,212
Creditors: Amounts falling due within one year	16	(20,160)	(25,277)
Net Current Assets		464,720	286,935
Total Net Assets		682,934	513,070
Funds of the charity			
Designated Funds		218,214	226,135
General Fund		144,226	151,466
Total Unrestricted Funds	17	362,440	377,601
Restricted Funds	18	320,494	135,469
Total Funds		682,934	513,070

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

Sefton Women's & Children's Aid Balance Sheet

As at 31 March 2022

(cont.)

Company Number: 03448301

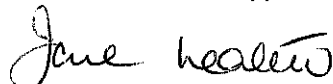
In approving these financial statements as directors of the company we hereby confirm the following:
For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

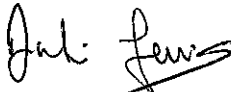
- 1) The members have not required the company to obtain an audit for its accounts for the year in question in accordance with section 476.
- 2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The accounts were approved by the board of directors on 2nd November 2022.



J Leather, Trustee



J Lewis, Trustee

Sefton Women's & Children's Aid

Notes to the Accounts

For the year ended 31 March 2022

1 Accounting Policies

1a Basis of preparation

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

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

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

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

1a Reconciliation with previous Generally Accepted Accounting Practice

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

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

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

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2022

1 Accounting Policies (cont.)

1c. Income

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

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

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

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

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

1d. Deferred income

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

- a) when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods
- b) when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met.

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2022

1 Accounting Policies (cont.)

1e. Donated services and facilities

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

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

1f. Expenditure

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

Support service to victims of domestic abuse

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

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

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

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2022

1 Accounting Policies (cont.)

1g. Allocation of support costs

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

1h. Funds Accounting

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

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

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Further details of designated funds together with their purpose are set out in note 17.

Restricted funds are donations which the donor has specified are to be used solely for particular areas of the charity's work or for specific projects being undertaken by the charity. Further details of restricted funds together with their purposes are set out in note 18.

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2022

1 Accounting Policies (cont.)

1i. Tangible fixed assets and depreciation

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

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

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

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

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

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

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

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

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2022

1 Accounting Policies (cont.)

1j. Debtors

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

1k. Cash at bank and in hand

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

1l. Creditors and provisions

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

1m. Taxation

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

1n. Pension costs

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2022

2. Donations and Legacies

	2022 £	2021 £
Donations and legacies	36,936	22,453
Legacies	-	2,000
	<u>36,936</u>	<u>24,453</u>

3. Charitable Activity Income

	2022 £	2021 £
Sefton MBC	489,845	284,611
South Sefton CCG	29,327	30,060
Southport and Formby CCG	23,105	22,783
LCR Cares	-	5,000
Steve Morgan Foundation	-	16,000
Lloyds Foundation	24,998	24,998
Albert Gubay	33,106	10,000
Sefton MBC Neighbourhood Fund	-	37,002
Screwfix Foundation	-	5,000
Children In Need	30,493	30,443
Burbo Bank	10,000	-
John Moores Foundation	-	10,000
Garfield Weston	6,500	-
Global income	-	63,867
National Lottery Reaching Communities	91,794	84,903
National Lottery Community Fund	-	20,470
Other	46,212	19,240
	<u>785,380</u>	<u>664,377</u>

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

	2022 £	2021 £
Support service to victims of domestic abuse	785,380	664,377
	<u>785,380</u>	<u>664,377</u>

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2022

4. Other trading activity income

	2022 £	2021 £
Fundraising events	17,495	2,282
Shop Income	16,187	4,905
500 Club	2,240	2,419
	<u>35,922</u>	<u>9,606</u>

5. Investment Income

	2022 £	2021 £
Interest Receivable	-	1
	<u>-</u>	<u>1</u>

6. Other Income

	2022 £	2021 £
Coronavirus Job Retention Scheme	-	7,197
	<u>-</u>	<u>7,197</u>

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2022

7. Expenditure on Raising Funds

	2022 £	2021 £
Fundraising costs	8,644	92
500 Club	1,142	1,120
	<u>9,786</u>	<u>1,212</u>

8. Charitable Activities Expenditure

	Activities Undertaken Directly £	Support Costs £	Total 2022 £	Total 2021 £
Support service to victims of domestic abuse	576,807	101,782	678,589	742,148
	<u>576,807</u>	<u>101,782</u>	<u>678,589</u>	<u>742,148</u>

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2022

9. Staff Costs

	2022 £	2021 £
Wages and Salaries	468,460	358,880
Social Security costs	28,521	29,776
Pension costs	9,710	8,113
	<u>506,691</u>	<u>396,769</u>

The average number of employees during the 2022 was:

	2022 Number	2021 Number
Direct charitable activities	18	14
Management and administration	3	3
	<u>21</u>	<u>17</u>

There were no employees who had total remuneration benefits in excess of £60,000 per annum (2021: none).

The trustees received no remuneration during the year (2021: £nil).
The trustees did not receive any expenses during the year (2021: £nil).

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2022

10. Key Management Personnel

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

Trustees

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

Senior Management Team

Chief Executive - N Frackelton

11. Net Income for the year

Net income is stated after charging:

	2022 £	2021 £
Operating leases - equipment	1,401	2,494
Depreciation	9,183	13,348
Loss on disposal of fixed assets	-	212,754
	<u> </u>	<u> </u>

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2022

13. Tangible Fixed Assets

	Freehold Land & Buildings £	Plant & Machinery £	Fixtures & Equipment £	Total £
Cost / Valuation				
At 1 April 2021	418,807	1,361	34,543	454,711
Additions	-	-	1,262	1,262
At 31 March 2022	418,807	1,361	35,805	455,973
Depreciation				
At 1 April 2021	193,807	1,361	33,408	228,576
For the year	8,376	-	807	9,183
At 31 March 2022	202,183	1,361	34,215	237,759
Net Book Amounts				
At 31 March 2022	216,624	-	1,590	218,214
At 31 March 2021	225,000	-	1,135	226,135

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

14. Debtors

	2022 £	2021 £
Amounts falling due within one year		
Trade debtors	7,540	53,784
Prepayments and accrued income	-	9,002
	7,540	62,786

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2022

15. Cash at bank and in hand

	2022 £	2021 £
Cash at bank	477,171	249,228
Cash in hand	169	198
	<u>477,340</u>	<u>249,426</u>

16. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	9,430	6,788
Other taxes and social security	8,334	15,037
Other creditors	1,871	2,927
Accruals and deferred income	525	525
	<u>20,160</u>	<u>25,277</u>

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2022

17. Unrestricted Funds

	Balance brought forward 2020 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2021 £
<i>General Fund</i>	84,383	323,424	(480,790)	224,450	151,467
Designated Funds					
<i>Fixed Asset Fund</i>	450,585	-	-	(224,450)	226,135
<i>Total Funds (previous year)</i>	<u>534,968</u>	<u>323,424</u>	<u>(480,790)</u>	<u>-</u>	<u>377,602</u>

	Balance brought forward 2021 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2022 £
General Fund	151,467	356,533	(371,695)	7,921	144,226
Designated Funds					
Fixed Asset Fund	226,135	-	-	(7,921)	218,214
<i>Total Funds (current year)</i>	<u>377,602</u>	<u>356,533</u>	<u>(371,695)</u>	<u>-</u>	<u>362,440</u>

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2022

18. Restricted Funds

	Balance brought forward 2020 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2021 £
<i>Lloyds Foundation</i>	12,499	24,998	(24,998)	-	12,499
<i>Global</i>	-	63,867	(53,988)	-	9,879
<i>Children In Need</i>	-	30,443	(14,899)	-	15,544
<i>John Moores Foundation</i>	3,333	10,000	(10,000)	-	3,333
<i>Lottery Reaching Communities</i>	-	74,916	(51,995)	-	22,921
<i>Steve Morgan Foundation</i>	-	16,000	(7,415)	-	8,585
<i>Other restricted funds</i>	-	161,985	(99,277)	-	62,708
Total Funds (previous year)	15,832	382,209	(262,572)	-	135,469

	Balance brought forward 2021 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2022 £
Lloyds Foundation	12,499	24,998	(24,998)	-	12,499
Global	9,879	-	(9,879)	-	-
Children In Need	15,544	30,493	(25,586)	-	20,451
John Moores Foundation	3,333	-	(3,333)	-	-
Lottery Reaching Communities	22,921	91,794	(78,381)	(5,000)	31,334
Steve Morgan Foundation	8,585	-	(8,585)	-	-
Other restricted funds	62,708	354,420	(165,918)	5,000	256,210
Total Funds (current year)	135,469	501,705	(316,680)	-	320,494

Other Funds					
Screwfix Foundation	5,000	-	-	-	5,000
P H Holt Foundation	-	11,895	(11,895)	-	-
Albert Gubay	-	33,106	(2,173)	-	30,933
Asda Grotto	-	1,000	(1,000)	-	-
Sefton MBC/MOJ Domestic Abuse	21,000	-	-	(21,000)	-
Sefton MBC Community Safety	15,000	-	-	(15,000)	-
Sefton MBC/MOJ Childrens Worker	12,804	-	(12,804)	-	-
Jaguar Landrover shop refit	1,000	-	-	-	1,000
Soroptimists shop refit	2,756	-	-	-	2,756
Cargill plc	5,148	-	-	-	5,148
Burbo Bank	-	10,000	(4,048)	-	5,952
Liverpools Womens Hospital	-	18,000	-	-	18,000
Psychotherapy Funding	-	2,500	(2,500)	-	-
SMBC - MOJ COPVA	-	146,937	(49,186)	36,000	133,751
Swan Counselling	-	10,000	(10,000)	-	-
Winter Clothing Grant	-	3,000	(3,000)	-	-
Southport Hub	-	56,000	(30,442)	5,000	30,558
SMBC DA App	-	20,000	-	-	20,000
Canal & River Trust	-	3,147	(34)	-	3,113
SMBC-MOJ Male Victim	-	38,836	(38,836)	-	-
Total other funds (current year)	62,708	354,420	(165,918)	5,000	256,210

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2022

19. Analysis of Net Assets

Previous year ended 31 March 2021

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Fixed Assets	-	226,135	-	226,135
Current Assets	176,743	-	135,469	312,212
Current Liabilities	(25,277)	-	-	(25,277)
	<u>151,466</u>	<u>226,135</u>	<u>135,469</u>	<u>513,070</u>

Current year ended 31 March 2022

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

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2022

20. Comparative Statement of Financial Activities Information

In order to comply with Financial Reporting Standard 102 which requires comparative information to be provided for all amounts, this note provides the necessary disclosure for comparative purposes of the Statement of Financial Activities for the year ended 31 March 2021.

	Unrestricted Fund £	Restricted Fund £	Total Funds £
Income			
Donations and legacies	24,453	-	24,453
Comparative activities	282,167	382,209	664,377
Other Trading Activities	9,606	-	9,606
Investments	1	-	1
Other income	7,197	-	7,197
Total income	323,424	382,209	705,634
Expenditure on			
Raising funds	1,212	-	1,212
Charitable activities	479,578	262,572	742,150
	480,790	262,572	743,362
Net (expenditure)/income	(157,365)	119,637	(37,728)
Other Recognised gains:			
Net movement in funds	(157,365)	119,637	(37,728)

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

Accounts

Company Number: 03448301
Charity Number: 1066878

Sefton Women's & Children's Aid

(A Company Limited by Guarantee)

Annual Report

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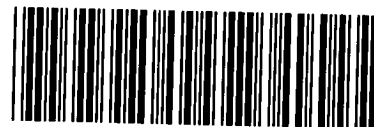
Financial Statements

For the year ended

31 March 2021

Greater Merseyside Community Accountancy Service
Sefton Council for Voluntary Service
3rd Floor, Suite 3b
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG

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Sefton Women's & Children's Aid Contents

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Sefton Women's & Children's Aid Trustee's Annual Report For the year ended 31 March 2021

Chair's Statement

The year 2020-21 has ended very much the same as it began, with the country in lockdown as a result of a major pandemic. Hopes that the pandemic would be resolved during last year now appear naïve, as more and more has been learnt about the virus. The overwhelming good news has been the enormous and successful efforts to develop effective vaccines, and the world is now rushing to get everyone vaccinated.

So, what has this meant for Sefton and Domestic Abuse? Nationally, the incidence of domestic abuse has rocketed as the stress of being under lockdown, together with financial, and other, pressures, has taken its toll on families and households.

The new Domestic Abuse Bill is expected before Parliament in April / May 2021, which will bring in a range of measures, such as strengthening legislation and placing a statutory duty on Local Authorities to provide safe accommodation-based support to victims.

Yet the need is still greater locally than ever, and the need for SWACA to have more resources to provide services is also greater than ever.

Many charitable foundations have very generously focused on domestic abuse charities, which helps to make up the loss of income from our own fundraising activities which have not been able to go ahead. However, effective work with children and women leading to lasting change often needs a considerable amount of time which will extend beyond the next twelve months.

It is true to say that the pandemic has brought out the best and the worst. Whilst the latter concerns the increasing number of domestic abuse cases and incidents, the best has demonstrated just how adaptable SWACA has been. Board meetings have continued via Zoom, (who had heard of Zoom and Teams before 2020?). The trustees have adapted seamlessly to new ways of working, and increased their IT skills.

Staff have been wonderful in continuing to provide services and working from home; changing their working style to suit the restrictions in force at any given time. They are a truly dedicated workforce and one that the Board are so proud of.

Whilst the pandemic caused some delay in implementing the new organisation structure, interviews for the new Leads posts, to join a new Leadership Team, are scheduled for 1st April, with support and welcome from staff for the changes and new structure.

The Chief Executive has shown enormous leadership and worked tirelessly over the last year; my grateful thanks go to him and to the rest of the staff, without whom SWACA would not be the organisation that it is.

Thank you for reading this Annual Report, and for taking an interest in SWACA and the work that the charity does. This has been the most challenging year for so many people. My very best wishes to you and your families and love ones. I hope that you are all safe and well in the difficult time.

Jane Leather

Chair of Trustees

Sefton Women's & Children's Aid Trustee's Annual Report For the year ended 31 March 2021

The Charity

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

Objectives and Activities

The objectives of the charity are:

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

Sefton Women's & Children's Aid Trustee's Annual Report For the year ended 31 March 2021

Achievements and Performance

Charitable Activities

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

The main areas of charitable activity are:

The provision of domestic abuse support services offering effective crisis intervention, early intervention and preventable services. Specialist services are provided on a residential and non-residential basis to enable families to address the impact of domestic abuse on their physical and mental wellbeing. Services include: practical and emotional support, advocacy, advice and guidance, structured programmes of work and parenting support.

Operational Services

SWACA's operational services have continued to be significantly disrupted during 2020/21, due to the ongoing COVID-19 pandemic. However, SWACA has remained fully operational, through a diverse variety of engagement methods, including telephone and virtual meeting technology.

We have also been able to increase our operational capacity, developing new and innovative services, and increase investment in our infrastructure, for example by improving our IT facilities and investing in improved communications (including upgraded mobile phones), through the fantastic support of a diverse range of funders. While some of the funding secured is short term, through emergency COVID-19 funding, the additional investment will have longer term impacts, and SWACA will work hard to secure sustainable income, with the support of our funders, to maintain services for as long as possible.

Assessment Service

The SWACA Assessment Team is the initial contact point for service users and professionals accessing services or information, advice and guidance. New referrals, with varying levels of risk and complexity of need, are received from a wide range of agencies across Sefton including Merseyside Police, Sefton MBC Children's Social Care, Schools, and also via service user self-referrals. We have had to stop our drop-in services due to the significant impact of COVID-19, but we have continued to offer a prompt telephone response service.

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

During 2020/21, we have also provided additional support to the IDVA (Independent Domestic Violence Advisors) team, based with Sefton MBC (Council), to provide additional capacity in responding to initial enquiries.

Sefton Women's & Children's Aid Trustee's Annual Report For the year ended 31 March 2021

Adult (Women) Service

Adult Caseworkers support women and children / young people, in Sefton, to live safely and free from fear of domestic abuse, whilst remaining in their own homes. Service users are supported with identifying areas of unmet need as part of a medium / long term personal plan for themselves and their families. Support is offered on a one-to-one or group work basis, via The Mirror Project (please see below), to enable service users develop emotional resilience, identify and manage risk, understand the impact domestic abuse has on both the victim / survivor of domestic abuse, and their children, and to improve and enhance confidence and self-esteem.

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

The Mirror Project, SWACA's very successful group work structured domestic abuse programme, has continued to evolve and develop over the year, enabling a significant number of adult women service users to develop their understanding of domestic abuse in a peer learning setting.

SWACA has also continued to facilitate open support groups for service users who would like to continue engaging with SWACA, and their peers, after casework or structured group work has been completed.

We have, during 2020/21, also introduced a dedicated Child on Parent Violence / Abuse project in Sefton, which is a clear area of unmet (domestic abuse) need nationally and locally, thanks to central government funding and support from the Merseyside Police and Crime Commissioner and Sefton MBC. We have also been able to introduce a new Early Intervention service to support women with particularly low confidence / self-esteem to access our services in a less intensive way.

Finally, SWACA has continued to provide Counselling support through the commissioning of a very experienced Psychotherapist, who has worked successfully with SWACA for many years, and through a successful Volunteer Counselling project developed in partnership with SWAN Women's Centre. Counselling remains a very important service as SWACA has identified a significant level of unmet mental health need.

Children's / Young People Service

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

Provision also includes support and advocacy in appropriate settings, i.e. Child Protection Conferences, Court etc., ensuring that their voice is heard in the management and delivery of services which may affect them. SWACA's Children / Young People Service also offers a bridge for discussion with wider family members.

Sefton Women's & Children's Aid Trustee's Annual Report For the year ended 31 March 2021

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

SWACA has also continued, which is ongoing, to engage with High Schools to improve awareness of domestic abuse and healthy / unhealthy relationships amongst young people, to try to prevent or reduce risks of domestic abuse in the future.

Refuge

SWACA has for many years provided the only dedicated refuge for women and children affected by domestic abuse, in the borough of Sefton. Unfortunately, due to the significant restrictions resulting from the COVID-19 pandemic, and an inability to offer 24-hour support, due to limited resources, we have had to keep our Refuge closed during 2020/21. We are very hopeful that this will change during the next 12 months (2021/22).

Students

During 2020/21, SWACA has continued to enhance the human, intellectual and financial resources within the organisation by offering high quality placements for Student Social Work Students from a variety of universities. We strongly support social work education and believe SWACA is a very positive placement opportunity for social work students.

Commit To Change

SWACA has continued to provide the partner support element of the Sefton Commit to Change (domestic abuse) perpetrator programme.

Training / Learning Development

While the general training provision in Sefton has been significantly disrupted by the COVID-19 pandemic, (a national challenge), SWACA has continued to work in partnership with Sefton MBC and the Sefton Local Safeguarding Children's Board, to provide learning development opportunities to partner agencies.

Charity Shop

In addition to being a very important strand within our income generation / fundraising strategy, the Charity Shop is our reception area, providing anonymity for those service users attending Knowsley Road. The volunteers ensure that the atmosphere is happy and welcoming, and the shop is popular and provides a service to the local community. Due to the COVID-19 pandemic, our shop volunteers have had to adjust to using PPE equipment, reorganising the shop to, for example, enable safe ways to accept and sort donations. Unfortunately, the shop has had to close for significant periods during 2020/21, because of the COVID-19 pandemic, in line with government regulations.

Statistics

During 2020/21, SWACA received over 1900 referrals for support for Women and Children experiencing / affected by Domestic Abuse. We supported 883 Women and 325 Children / Young People, through a mixture of one-to-one, group work and Counselling support services.

Sefton Women's & Children's Aid Trustee's Annual Report For the year ended 31 March 2021

Investment Policy and Objectives

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

Reserves policy

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

Designated funds consisted of a building fund of £437,754 which related to grants given to SWACA and fully spent in prior years to build its own premises. Consequently, this fund is not available as part of the free liquid reserves of the Charity. Considerable reliance is therefore placed on grants to support the ongoing works of the Charity. After the balance sheet date the property was revalued at £225,000 by SK Real Estate Chartered Surveyors and Valuers. As a result the Designated Fund has been reduced to £226,136 and the impairment of £212,754 has been recognised in the accounts.

The Charity has set a policy to hold free funds equating to approximately three months' expenditure, being £155,000. The free funds of the Charity total £151,469 which is marginally below the target level.

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

Sefton Women's & Children's Aid Trustee's Annual Report For the year ended 31 March 2021

Reference and administrative details

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

Our advisors

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

Directors and trustees

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

Trustees

J Leather	Chair of Trustees
P Stubbs	
S Smith	
A Matthews	
J Lewis	Treasurer
C Blackburn	Resigned 4 November 2020
M Wootton	Vice chair
T Keelan	
P Morgan	
C Millett	
A F McColl	Appointed 4 November 2020

Company Secretary	N Frackelton
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Sefton Women's & Children's Aid Trustee's Annual Report For the year ended 31 March 2021

Structure, Governance and Management

Governing Document

Sefton Women's & Children's Aid is a company limited by guarantee governed by its Memorandum and Articles of Association dated 10 October 1997, as amended by special resolution dated 20 October 2004 and special resolution dated 13 April 2005. It is registered with the Charity Commission. Anyone over the age of 18 can become a member of the Company and there are currently 10 members (10 in 2020), each of whom agrees to contribute £1 in the event of the charity winding up.

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

Appointment of trustees

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

Organisation

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

Governance

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

External

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

Sefton Women's & Children's Aid Trustee's Annual Report For the year ended 31 March 2021

Risk Management

The trustees have a risk management strategy which comprises:

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

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

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

Trustees' Responsibilities

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

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

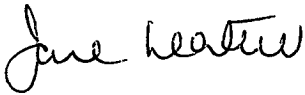
- 1) select suitable accounting policies and then apply them consistently;
- 2) observe the methods and principles on the Charities SORP;
- 3) make judgements and estimates that are reasonable and prudent;
- 4) state whether applicable UK accounting standards have been followed, subject to any material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

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

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

**Sefton Women's & Children's Aid
Trustee's Annual Report
For the year ended 31 March 2021**

This report was approved by the board of trustees on 12th August 2021 and signed on their behalf.

A handwritten signature in black ink, appearing to read 'J Leather', written in a cursive style.

J Leather
Chair of Trustees

Independent Examiner's Report To the trustees of Sefton Women's & Children's Aid For the year ended 31 March 2021

I report to the trustees on my examination of the accounts of the Sefton Women's & Children's Aid for the year ended 31 March 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Sefton Women's & Children's Aid accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

(1) accounting records were not kept in respect of the Sefton Women's & Children's Aid as required by section 130 of the Act; or

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

(3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

12th August 2021

Sefton Women's & Children's Aid
Statement of Financial Activities
(Incorporating Income & Expenditure Account)
For the year ended 31 March 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income and endowments from:					
Donations and legacies	2	24,453	-	24,453	24,286
Charitable activities	3	282,168	382,209	664,377	441,712
Other trading activities	4	9,606	-	9,606	47,818
Investments	5	1	-	1	10
Other	6	7,197	-	7,197	-
Total income		323,425	382,209	705,634	513,826
Expenditure on:					
Raising funds	7	1,212	-	1,212	6,111
Charitable activities	8	479,576	262,572	742,148	480,730
Total expenditure		480,788	262,572	743,360	486,841
Net (expenditure)/income		(157,363)	119,637	(37,726)	26,985
Other recognised gains:					
Net movement in funds		(157,363)	119,637	(37,726)	26,985
Reconciliation of funds:					
Funds b/fwd		534,968	15,832	550,800	523,815
Funds c/fwd		377,601	135,469	513,070	550,800

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

All income and expenditure derive from continuing activities.

The notes on pages 18 to 35 form part of these financial statements

Sefton Women's & Children's Aid
Balance Sheet
As at 31 March 2021

Company Number: 03448301

	Note	2021 £	2020 £
Fixed Assets			
Tangible assets	13	226,135	451,545
Current Assets			
Debtors	14	62,786	-
Cash at bank and in hand	15	249,427	114,713
		312,213	114,713
Creditors: Amounts falling due within one year	16	25,278	15,457
Net Current Assets		286,935	99,256
Total Net Assets		513,070	550,801
Funds of the charity			
Designated Funds		226,135	450,585
General Fund		151,466	84,383
Total Unrestricted Funds	17	377,601	534,968
Restricted Funds	18	135,469	15,832
Total Funds		513,070	550,800

The notes on pages 18 to 35 form part of these financial statements

**Sefton Women's & Children's Aid
Balance Sheet
As at 31 March 2021 (cont.)**

Company Number: 03448301

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

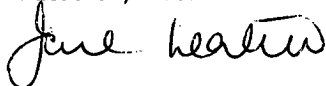
Directors' responsibilities:

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

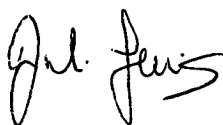
These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the board of directors on 12th August 2021.

J Leather, Trustee



J Lewis, Trustee



The notes on pages 18 to 35 form part of these financial statements

Sefton Women's & Children's Aid

Notes to the Accounts

For the year ended 31 March 2021

1 Accounting Policies

1a Basis of preparation

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

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

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

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

1a Reconciliation with previous Generally Accepted Accounting Practice

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

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

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

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

The notes on pages 18 to 35 form part of these financial statements

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2021

1 Accounting Policies (cont.)

1c. Income

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

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

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

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

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

1d. Deferred income

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

- a) when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods
- b) when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met.

The notes on pages 18 to 35 form part of these financial statements

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2021

1 Accounting Policies (cont.)

1e. Donated services and facilities

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

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

1f. Expenditure

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

Support service to victims of domestic abuse

- a) Costs of raising funds comprise the costs of commercial trading and their associated support costs.
- b) Expenditure on charitable activities includes the costs of performances, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- c) Other expenditure represents those items not falling into any other heading.

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

1g. Allocation of support costs

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

The notes on pages 18 to 35 form part of these financial statements

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2021

1 Accounting Policies (cont.)

1h. Funds Accounting

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

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

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Further details of designated funds together with their purpose are set out in note 17.

Restricted funds are donations which the donor has specified are to be used solely for particular areas of the charity's work or for specific projects being undertaken by the charity. Further details of restricted funds together with their purposes are set out in note 18.

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

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2021

1 Accounting Policies (cont.)

1i. Tangible fixed assets and depreciation

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

Land and buildings comprises the freehold office and community centre at Knowsley Road, Bootle. The fair value of the property has been arrived at on the basis of a valuation carried out at 3rd August 2021 by R J Hodgkiss BSc FRICS of SK Real Estate Chartered Surveyors, who are not connected with the company.

The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties.

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

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

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

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

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

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

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

The notes on pages 18 to 35 form part of these financial statements

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2021

1 Accounting Policies (cont.)

1j. Debtors

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

1k. Cash at bank and in hand

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

1l. Creditors and provisions

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

1m. Taxation

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

1n. Pension costs

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

The notes on pages 18 to 35 form part of these financial statements

Sefton Women's & Children's Aid
Notes to the Accounts (cont.)
For the year ended 31 March 2021

2. Donations and Legacies

	2021 £	2020 £
Donations and legacies	22,453	24,286
Legacies	2,000	-
	<u>24,453</u>	<u>24,286</u>

The notes on pages 18 to 35 form part of these financial statements

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2021

3. Charitable Activity Income

	2021 £	2020 £
Sefton MBC (see below)	284,611	174,552
South Sefton CCG	30,060	28,534
Southport and Formby CCG	22,783	22,419
LCR Cares	5,000	-
Steve Morgan Foundation	16,000	-
Lloyds Foundation	24,998	24,998
Albert Gubay	10,000	-
Sefton MBC Neighbourhood Fund	37,002	37,002
Screwfix Foundation	5,000	-
Children In Need	30,443	29,848
Awards for All	-	9,800
Burbo Bank	-	9,500
John Moores Foundation	10,000	10,000
Eleanor Rathbone	-	4,000
Garfield Weston	-	25,000
Merseyside PCC	-	1,454
Global income	63,867	49,133
National Lottery Reaching Communities	84,903	-
National Lottery Community Fund	20,470	-
Other	19,240	15,472
	<u>664,377</u>	<u>441,712</u>
Sefton Metropolitan Borough Council:		
Sefton MBC/MOJ/Merseyside PCC Covid 19 Domestic Abuse	38,500	-
Sefton MBC Children's Services	175,146	174,552
Sefton MBC Dispersed Housing	24,165	-
Sefton MBC Counselling & Therapeutic Interventions	10,800	-
Sefton MBC Sefton Safer Communities Partnership Community Safety	15,000	-
Sefton MBC & MOJ Child on Parent Violence	21,000	-
	<u>284,611</u>	<u>174,552</u>

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

	2021 £	2020 £
Support service to victims of domestic abuse	664,377	441,712
	<u>664,377</u>	<u>441,712</u>

The notes on pages 18 to 35 form part of these financial statements

Sefton Women's & Children's Aid
Notes to the Accounts (cont.)
For the year ended 31 March 2021

4. Other trading activity income

	2021 £	2020 £
Fundraising events	2,282	20,945
Shop Income	4,905	24,318
500 Club	2,419	2,555
	<u>9,606</u>	<u>47,818</u>

5. Investment Income

	2021 £	2020 £
Interest Receivable	1	10
	<u>1</u>	<u>10</u>

6. Other Income

	2021 £	2020 £
Coronavirus Job Retention Scheme	7,197	-
	<u>7,197</u>	<u>-</u>

The notes on pages 18 to 35 form part of these financial statements

Sefton Women's & Children's Aid
Notes to the Accounts (cont.)
For the year ended 31 March 2021

7. Expenditure on Raising Funds

	2021 £	2020 £
Fundraising costs	92	4,875
500 Club	1,120	1,236
	<u>1,212</u>	<u>6,111</u>

8. Charitable Activities Expenditure

	Activities Undertaken Directly £	Support Costs £	Total 2021 £	Total 2020 £
Support service to victims of domestic abuse	464,275	65,121	529,396	480,730
	<u>464,275</u>	<u>65,121</u>	<u>529,396</u>	<u>480,730</u>

The notes on pages 18 to 35 form part of these financial statements

Sefton Women's & Children's Aid **Notes to the Accounts (cont.)** **For the year ended 31 March 2021**

9. Staff Costs

	2021	2020
	£	£
Wages and Salaries	358,880	335,874
Redundancy	-	9,677
Social Security costs	29,776	28,542
Pension costs	8,113	6,706
	<u>396,769</u>	<u>380,799</u>

The average number of employees during the 2021 was:

	2021	2020
	Number	Number
Direct charitable activities	14	12
Management and administration	3	3
	<u>17</u>	<u>15</u>

There were no employees who had total remuneration benefits in excess of £60,000 per annum (2020: none).

The trustees received no remuneration during the year (2020: £nil).

The trustees did not receive any expenses during the year (2020: £nil).

The notes on pages 18 to 35 form part of these financial statements

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2021

10. Key Management Personnel

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

Trustees

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

Senior Management Team

Chief Executive - N Frackelton

11. Net Income for the year

Net income is stated after charging:

	2021 £	2020 £
Operating leases - equipment	2,492	4,042
Depreciation	13,348	13,045
Loss on disposal of fixed assets	212,754	-

The notes on pages 18 to 35 form part of these financial statements

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2021

13. Tangible Fixed Assets

	Freehold Land & Buildings £	Plant & Machinery £	Fixtures & Equipment £	Total £
Cost / Valuation				
At 1 April 2020	631,561	1,361	33,851	666,773
Additions	-	-	692	692
Deficit on revaluation	(212,754)	-	-	(212,754)
At 31 March 2021	<u>418,807</u>	<u>1,361</u>	<u>34,543</u>	<u>454,711</u>
Depreciation				
At 1 April 2020	181,176	1,361	32,691	215,228
For the year	12,631	-	717	13,348
At 31 March 2021	<u>193,807</u>	<u>1,361</u>	<u>33,408</u>	<u>228,576</u>
Net Book Amounts				
At 31 March 2021	<u>225,000</u>	<u>-</u>	<u>1,135</u>	<u>226,135</u>
At 31 March 2020	<u>450,385</u>	<u>-</u>	<u>1,160</u>	<u>451,545</u>

Land and buildings comprises the freehold office and community centre at Knowsley Road, Bootle. The fair value of the property has been arrived at on the basis of a valuation carried out at 3rd August 2021 by R J Hodgkiss BSc FRICS of SK Real Estate Chartered Surveyors, who are not connected with the company.

The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties.

14. Debtors

	2021 £	2020 £
Amounts falling due within one year		
Trade debtors	53,784	-
Prepayments and accrued income	9,002	-
	<u>62,786</u>	<u>-</u>

The notes on pages 18 to 35 form part of these financial statements

Sefton Women's & Children's Aid
Notes to the Accounts (cont.)
For the year ended 31 March 2021

15. Cash at bank and in hand

	2021 £	2020 £
Cash at bank	249,228	109,242
Short term deposits	-	4,953
Cash in hand	198	517
	<u>249,426</u>	<u>114,712</u>

16. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	6,789	3,806
Other taxes and social security	15,037	11,126
Other creditors	2,927	-
Accruals and deferred income	525	525
	<u>25,278</u>	<u>15,457</u>

The notes on pages 18 to 35 form part of these financial statements

Sefton Women's & Children's Aid
Notes to the Accounts (cont.)
For the year ended 31 March 2021

17. Unrestricted Funds

	Balance brought forward 2019 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2020 £
<i>General Fund</i>	48,000	313,101	(289,449)	12,731	84,383
<i>Designated Funds</i>					
<i>Fixed Asset Fund</i>	463,316	-	-	(12,731)	450,585
<i>Total Funds (previous year)</i>	<u>511,316</u>	<u>313,101</u>	<u>(289,449)</u>	<u>-</u>	<u>534,968</u>

	Balance brought forward 2020 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2021 £
General Fund	84,383	323,424	(480,788)	224,450	151,469
Designated Funds					
Fixed Asset Fund	450,585	-	-	(224,450)	226,135
Total Funds (current year)	<u>534,968</u>	<u>323,424</u>	<u>(480,788)</u>	<u>-</u>	<u>377,604</u>

The notes on pages 18 to 35 form part of these financial statements

Sefton Women's & Children's Aid
Notes to the Accounts (cont.)
For the year ended 31 March 2021

18. Restricted Funds

	<i>Balance brought forward 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance carried forward 2020 £</i>
<i>Lloyds Foundation</i>	<i>12,499</i>	<i>24,988</i>	<i>(24,988)</i>	<i>12,499</i>
<i>Awards for All</i>	<i>-</i>	<i>9,800</i>	<i>(9,800)</i>	<i>-</i>
<i>Global</i>	<i>-</i>	<i>49,133</i>	<i>(49,133)</i>	<i>-</i>
<i>Children In Need</i>	<i>-</i>	<i>29,848</i>	<i>(29,848)</i>	<i>-</i>
<i>Burbo Bank</i>	<i>-</i>	<i>9,500</i>	<i>(9,500)</i>	<i>-</i>
<i>John Moores Foundation</i>	<i>-</i>	<i>10,000</i>	<i>(6,667)</i>	<i>3,333</i>
<i>Merseyside PCC</i>	<i>-</i>	<i>1,454</i>	<i>(1,454)</i>	<i>-</i>
Total Funds (previous year)	<u>12,499</u>	<u>134,723</u>	<u>(131,390)</u>	<u>15,832</u>
	Balance brought forward 2020 £	Income £	Expenditure £	Balance carried forward 2021 £
Lloyds Foundation	12,499	24,998	(24,998)	12,499
Global	-	63,867	(53,988)	9,879
Children In Need	-	30,443	(14,899)	15,544
John Moores Foundation	3,333	10,000	(10,000)	3,333
Lottery Reaching Communities	-	74,916	(51,995)	22,921
Steve Morgan Foundation	-	16,000	(7,415)	8,585
Other restricted funds	-	161,985	(99,277)	62,708
Total Funds (current year)	<u>15,832</u>	<u>382,209</u>	<u>(262,572)</u>	<u>135,469</u>
Other Funds				
Liverpool City Region	-	5,000	(5,000)	-
Lottery Refuge	-	7,750	(7,750)	-
Screwfix Foundation	-	5,000	-	5,000
P H Holt Foundation	-	12,720	(12,720)	-
Albert Gubay	-	10,000	(10,000)	-
South Sefton CCG	-	1,109	(1,109)	-
Sefton MBC/MOJ Domestic Abuse	-	38,500	(17,500)	21,000
Sefton MBC Community Safety	-	37,002	(22,002)	15,000
Sefton MBC/MOJ Childrens Worker	-	36,000	(23,196)	12,804
Jaguar Landrover shop refit	-	1,000	-	1,000
Soroptimists shop refit	-	2,756	-	2,756
Cargill plc	-	5,148	-	5,148
Total other funds (current year)	<u>-</u>	<u>161,985</u>	<u>(99,277)</u>	<u>62,708</u>

The notes on pages 18 to 35 form part of these financial statements

Sefton Women's & Children's Aid
Notes to the Accounts (cont.)
For the year ended 31 March 2021

19. Analysis of Net Assets

Previous year ended 31 March 2020

	<i>Unrestricted Funds £</i>	<i>Designated Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds £</i>
Fixed Assets	960	450,585	-	451,545
Current Assets	98,880	-	15,832	114,712
Current Liabilities	(15,457)	-	-	(15,457)
	<u>84,383</u>	<u>450,585</u>	<u>15,832</u>	<u>550,800</u>

Current year ended 31 March 2021

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Totals Funds £
Fixed Assets	-	226,135	-	226,135
Current Assets	176,743	-	135,469	312,212
Current Liabilities	(25,277)	-	-	(25,277)
	<u>151,466</u>	<u>226,135</u>	<u>135,469</u>	<u>513,070</u>

The notes on pages 18 to 35 form part of these financial statements

Sefton Women's & Children's Aid

Notes to the Accounts (cont.)

For the year ended 31 March 2021

20. Comparative Statement of Financial Activities Information

In order to comply with Financial Reporting Standard 102 which requires comparative information to be provided for all amounts, this note provides the necessary disclosure for comparative purposes of the Statement of Financial Activities for the year ended 31 March 2020.

	Unrestricted Fund £	Restricted Fund £	Total Funds £
Income			
Donations and legacies	24,286	-	24,286
Comparative activities	240,987	134,723	441,712
Other Trading Activities	47,818	-	47,818
Investments	10	-	10
Total income	313,101	134,723	513,826
Expenditure on			
Raising funds	6,111	-	6,111
Charitable activities	283,338	131,390	480,730
	289,449	131,390	486,841
Net income	23,652	3,333	26,985
Other Recognised gains:			
Net movement in funds	23,652	3,333	26,985

The notes on pages 18 to 35 form part of these financial statements