

**Company Number: 03448301**  
**Charity Number: 1066878**

# **Sefton Women's & Children's Aid**

(A Company Limited by Guarantee)

## **Annual Report**

### **&**

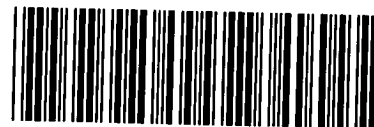
## **Financial Statements**

### **For the year ended**

### **31 March 2021**

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

**SATURDAY**



**\*AAF9BMJV\***

**A04**

**16/10/2021**

**#238**

**COMPANIES HOUSE**

# **Sefton Women's & Children's Aid Contents**

---

## **Pages**

<b>4-13</b>	<b>Trustees' Annual Report</b>
<b>14</b>	<b>Independent Examiner's Report</b>
<b>15</b>	<b>Statement of Financial Activities</b>
<b>16-17</b>	<b>Balance Sheet</b>
<b>18-35</b>	<b>Notes to the Financial Statements</b>

# **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
-------------------	--------------

# **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.

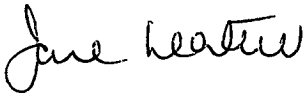
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for the safeguarding the 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'.

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 £
<b>Income and endowments from:</b>					
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
<b>Expenditure on:</b>					
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
<b>Net (expenditure)/income</b>		(157,363)	119,637	(37,726)	26,985
<b>Other recognised gains:</b>					
<b>Net movement in funds</b>		(157,363)	119,637	(37,726)	26,985
<b>Reconciliation of funds:</b>					
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 £
<b>Fixed Assets</b>			
Tangible assets	13	226,135	451,545
<b>Current Assets</b>			
Debtors	14	62,786	-
Cash at bank and in hand	15	249,427	114,713
		312,213	114,713
<b>Creditors: Amounts falling due within one year</b>	16	25,278	15,457
<b>Net Current Assets</b>		286,935	99,256
<b>Total Net Assets</b>		513,070	550,801
<b>Funds of the charity</b>			
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
<b>Total Funds</b>		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.

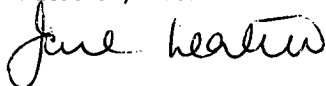
Directors' responsibilities:

- 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.

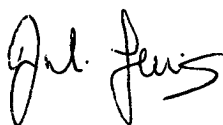
These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

**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**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
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 £
<b>Cost / Valuation</b>				
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>
<b>Depreciation</b>				
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>
<b>Net Book Amounts</b>				
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
<b>Designated Funds</b>					
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>
	<b>Balance brought forward 2020 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance carried forward 2021 £</b>
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>
<b>Other Funds</b>				
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*

	<b>Unrestricted Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Totals Funds £</b>
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 £
<b>Income</b>			
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
<b>Total income</b>	<b>313,101</b>	<b>134,723</b>	<b>513,826</b>
<b>Expenditure on</b>			
Raising funds	6,111	-	6,111
Charitable activities	283,338	131,390	480,730
	<b>289,449</b>	<b>131,390</b>	<b>486,841</b>
<b>Net income</b>	<b>23,652</b>	<b>3,333</b>	<b>26,985</b>
Other Recognised gains:			
<b>Net movement in funds</b>	<b>23,652</b>	<b>3,333</b>	<b>26,985</b>

The notes on pages 18 to 35 form part of these financial statements