

**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

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## 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**

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## **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**

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## **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

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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**

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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**

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## **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**

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## **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

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## 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**

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## **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

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#### 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**

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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.

# Sefton Women's & Children's Aid

## Balance Sheet

### As at 31 March 2022

Company Number: 03448301

	Note	2022 £	2021 £
<b>Fixed Assets</b>			
Tangible assets	13	218,214	226,135
<b>Current Assets</b>			
Debtors	14	7,540	62,786
Cash at bank and in hand	15	477,340	249,426
		484,880	312,212
<b>Creditors: Amounts falling due within one year</b>	16	(20,160)	(25,277)
<b>Net Current Assets</b>		464,720	286,935
<b>Total Net Assets</b>		682,934	513,070
<b>Funds of the charity</b>			
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
<b>Total Funds</b>		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

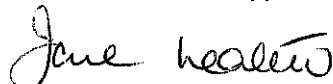
In approving these financial statements as directors of the company we hereby confirm the following:  
For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

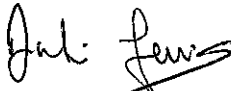
- 1) The members have not required the company to obtain an audit for its accounts for the year in question in accordance with section 476.
- 2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

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#### **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

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#### 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

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#### 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

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#### 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

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#### 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

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#### 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

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#### 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

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#### 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

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#### 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

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#### 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

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#### 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

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#### 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

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#### 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

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#### 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:			
<b>Net movement in funds</b>	<b>(157,365)</b>	<b>119,637</b>	<b>(37,728)</b>

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