

**SEFTON WOMEN'S & CHILDREN'S AID**

**(A company limited by guarantee)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

**Company Registration No. 03448301 (England and Wales)**

**Charity Registration No. 1066878**



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

**ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

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## Chair's Statement

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Jane Leather

Chair of Trustees

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

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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 20th October 2004 and special resolution dated 13th April 2005.

## **Objectives and Activities**

The objectives of the charity are:

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

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

## **Achievements and Performance**

### **Charitable Activities**

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

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

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

### **Services Overview**

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

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

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

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

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

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

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

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

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

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

**Sefton Domestic Abuse Service (SDAS)**

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

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

**Sefton IRIS Programme**

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

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

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**Students**

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

**Charity Shop**

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

**Summary Statistics**

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

**Financial Review**

**Investment Policy and Objectives**

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

**Reserves Policy**

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

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

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

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

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

**Reference and administrative details**

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

**Our advisors**

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

**Directors and trustees**

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

**Trustees**

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

Company secretary:	N Frackelton
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**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024 (Continued)**

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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 10th October 1997, as amended by special resolution dated 20th October 2004 and special resolution dated 13th April 2005. It is registered with the Charity Commission. Anyone over the age of 18 can become a member of the Company and there are currently 12 members (10 in 2023), each of whom agrees to contribute £1 in the event of the charity winding up.

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

**Appointment of trustees**

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

**Organisation**

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

**Governance**

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

**External**

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

**Risk Management**

The trustees have a risk management strategy which comprises:

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

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

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



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

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**Trustees' Responsibilities**

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

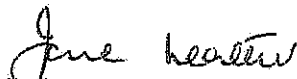
Company law requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company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

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

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

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

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

  
Julie Leather

Chair of Trustees

Date:

20.12.2024

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

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**Opinion**

We have audited the financial statements of Sefton Women's & Children's Aid (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**In our opinion the financial statements:**

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

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

**Matters on which we are required to report by exception**

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

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

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

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

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

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

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

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

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

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

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

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

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

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

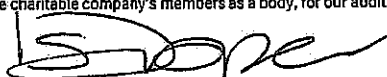
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STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2024

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Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Suzanne Draper FCCA ACA (Senior Statutory Auditor)

for and on behalf of SB&P

Chartered Accountants & Statutory Auditors

Oriel House

2/8 Oriel Road

Bootle

Merseyside

L20 7EP

Date: 23/12/24

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

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

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

All income and expenditure derive from continuing activities.

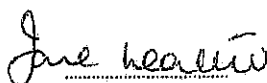
**SEFTON WOMEN'S & CHILDREN'S AID**  
(A company limited by guarantee)

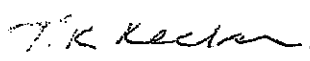
Company Registration No. 03448301  
BALANCE SHEET AS AT 31 MARCH 2024

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

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

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

  
J Leather  
Trustee  
Date: 20.12.2024

  
T Keelan  
Treasurer  
Date: 20.12.24

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

Company Registration No. 03448301

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024**

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

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

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

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

**1 Accounting policies**

**1a Basis of preparation**

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

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

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

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

**1b Reconciliation with previous Generally Accepted Accounting Practice**

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

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

**1c Preparation of the accounts on a going concern basis**

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

**1d Income**

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

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

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

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

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



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

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

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**1e Deferred income**

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

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

**1f Donated services and facilities**

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

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

**1g Expenditure**

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

Support service to victims of domestic abuse

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

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

**1h Allocation of support costs**

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

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

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

**1i Funds Accounting**

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

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

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

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

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

**1j Intangible fixed assets and amortisation**

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

**1k Tangible fixed assets and depreciation**

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

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

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

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

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

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

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

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

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

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

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

**1l Debtors**

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

**1m Cash at bank and in hand**

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

**1n Creditors and provisions**

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

**1o Taxation**

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

**1p Pension costs**

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

**2. Donations**

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

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

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

**3. Charitable activity income**

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

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

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

**4. Other trading activity income**

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

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

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

**5. Expenditure on raising funds**

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

**6. Charitable activities expenditure**

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

**7. Staff costs**

	2024	2023
	£	£
Wages and Salaries	656,505	587,450
Social Security costs	51,464	51,369
Pension costs	11,032	11,636
	<u>719,001</u>	<u>630,455</u>

The average number of employees during 2024 was:

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

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

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

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

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

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

**8. Key management personnel**

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

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

**Senior Management Team**

Chief Executive - N Frackelton

**9. Net income for the year**

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

**10. Intangible fixed assets**

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

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

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

**11. Tangible fixed assets**

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

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

**12. Stocks**

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

**13. Debtors**

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

**14. Cash at bank and in hand**

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

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

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

**15. Creditors: Amounts falling due within one year**

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

**16. Unrestricted funds**

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



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

**17. Restricted funds**

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

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

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

**Restricted Grants:**

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

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

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

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

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

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

**18. Analysis of net assets**

Previous year ended 31 March 2023

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

Current year ended 31 March 2024

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

**19. Comparative statement of financial activities information**

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

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

**20. Prior period adjustment**

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

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