

WEST CORNWALL WOMEN'S AID

England & Wales · Charity number 1100329

Details

Status	Registered
Legal form	Charitable company
Company number	04694786
Registered	2003-10-27
Register	View on the Charity Commission register

Contact

Address	Po Box 94 Penzance Cornwall TR18 2XP
Phone	01736367543
Email	admin@wcwaid.co.uk
Website	www.wcwaid.co.uk

Activities

Objects: 3. The Charity's objects ("the Objects") are:1. to provide for the relief of poverty, distress and suffering experienced by women or children who have experienced domestic abuse and/or sexual violence irrespective of race, culture, sexual orientation or ability, in particular but not exclusively by:a) providing short term refuge accommodation to women and their children whose safety is at risk as a result of domestic abuse, sexual violence including exploitation and modern slavery, honour-based violence and female genital mutilation. b) providing support services to women and their children in refuge accommodation to meet their additional physical, mental and emotional needs, to promote their long-term safety and well-being and to enable them to progress from danger to safety and independence. c) providing on-going community-based support for the health and well-being of women and their families who are safe to do so and who wish to do so, to stay in their own homes.d) providing community resettlement services to support women and their children progressing from refuge accommodation to independent living. e) recruiting, training and supporting paid and unpaid staff to provide a range of community-based services to women and children (in particular but not exclusively one to one support, counselling, helpline, psycho-educational and other well-being activities)2. to inform and educate the public, other service providers and authorities and the media on gender-based abuse and its impacts.?

Activities: Refuge accommodation for women and children who have experienced domestic violence, provision of an outreach service for women affected by domestic violence, domestic violence helpline,

counselling service, therapeutic group work.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Children/young People, Other Defined Groups

Geography

- **Area of benefit:** NOT DEFINED BUT IN PRACTICE WEST CORNWALL
- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£706,272	£843,625	£581,722	27
2024-03-31	£789,695	£797,985	£719,075	29
2023-03-31	£769,854	£725,969	£727,365	28
2022-03-31	£673,572	£557,494	£683,480	20
2021-03-31	£514,820	£496,157	£515,902	19

Trustees

Name	Role	Appointed
Kirsty Arthur	Chair	2023-08-24
Amanda Wright		2025-07-01
Karin Walker		2025-09-03
Karis Matik		2026-05-12
Meghan Field		2023-10-11
Michelle Brightley		2025-03-04
Sue Penna		2023-06-06

Accounts

Charity registration number 1100329 (England and Wales)

Company registration number 04694786

WEST CORNWALL WOMEN'S AID
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

WEST CORNWALL WOMEN'S AID

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms Gemma Pople	
	Ms Ellen Rudge	
	Ms Sue Penna	
	Ms Kirsty Arthur	
	Mr Martyn Crouch	
	Ms Michelle Brightley	(Appointed 4 March 2025)
	Ms Meghan Field	
	Ms Amanda Wright	(Appointed 1 July 2025)
Senior management	Elizabeth Matthews	CEO and Company Secretary
Charity number (England and Wales)	1100329	
Company number	04694786	
Registered office	Maura Place 11 Market Place Penzance Cornwall England TR18 2JB	
Auditor	BK Plus Audit Limited Alverton Pavillion Trewithen Road Penzance Cornwall TR18 4LS	

WEST CORNWALL WOMEN'S AID

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WEST CORNWALL WOMEN'S AID

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Charity History

West Cornwall Women's Aid (WCWAID) has been a beacon of hope and support in the West Cornwall community for over 35 years, working tirelessly to address and prevent Domestic Abuse and Sexual Violence (DASV).

Founded in 1987 by a dedicated group of local women, WCWAID began as a grassroots helpline in Penzance. Recognising the urgent need for safe accommodation, the organisation opened its first refuge in 1992, followed by a second in 1995. Today, WCWAID's refuge provision offers safety and support for up to 11 women and 16 children, serving individuals from across the UK.

In 2001, WCWAID expanded its reach with the launch of the Community Services Project, designed to support women and children in West Cornwall and the Isles of Scilly affected by DASV. This project includes a range of services - Helpline, Outreach, Counselling, and Group Work Programmes - delivered with compassion and care. Volunteers are at the heart of this work, playing a vital role in providing these life-changing services.

Remaining close to home and community, when it is safe to do so, can be an important factor in recovery. By offering localised, responsive support, WCWAID helps reduce the trauma of disconnection and displacement. Early intervention and personalised support empower women to rebuild their lives, maintain family ties, and find lasting safety and stability.

In 2018, WCWAID was delighted when Maura Place, a centrally located building in Penzance, was gifted to the charity. This welcoming, high-street space provides easy access to vital services and a safe, empowering environment for women seeking support.

WCWAID is proudly women-founded and women-led. As a feminist organisation, it stands firm in the belief that gender-based violence is a human rights issue rooted in inequality. Through education, advocacy, and direct support, WCWAID works to build resilience, restore dignity, and improve the life chances of women, their children, and future generations.

Empowering women to take control of their own lives is at the heart of everything WCWAID does - because every woman deserves to live free from fear, with confidence, strength, and the opportunity to thrive.

WEST CORNWALL WOMEN'S AID

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Mission Statement

Vision

West Cornwall Women's Aid's vision is of a world where women and children live their lives free from domestic and sexual abuse.

Mission

West Cornwall Women's Aid exists to bring an end to the harm done through domestic abuse and sexual violence. Our work is holistic and empowering, working alongside survivors to achieve independent lives free from abuse.

Values

West Cornwall Women's Aid's core values reflect our history and were developed with staff, service users, volunteers and trustees. We are:

- Women and children focused
- Empowering
- Inclusive and anti-discriminatory in our practice
- Committed to service users being in the lead and their voices being at the centre of all that WCWAID does
- Feminist in our understanding of domestic abuse and sexual violence

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Objectives

The Charity's objects are; to provide for the relief of poverty, distress and suffering experienced by women or children who have experienced domestic abuse and/or sexual violence irrespective of race, culture, sexual orientation or ability, in particular but not exclusively by:

- a) providing short term refuge accommodation to women and their children whose safety is at risk as a result of domestic abuse, sexual violence including exploitation and modern slavery, honour-based violence and female genital mutilation;
- b) providing support services to women and their children in refuge accommodation to meet their additional physical, mental and emotional needs, to promote their long-term safety and well-being and to enable them to progress from danger to safety and independence;
- c) providing on-going community-based support for the health and well-being of women and their families who are safe to do so and who wish to do so, to stay in their own homes;
- d) providing community resettlement services to support women and their children progressing from refuge accommodation to independent living;
- e) recruiting, training and supporting paid and unpaid staff to provide a range of community-based services to women and children (in particular but not exclusively one to one support, counselling, helpline, psycho-educational and other well-being activities);
- f) to inform and educate the public, other service providers and authorities and the media on gender-based abuse and its impacts.

WEST CORNWALL WOMEN'S AID

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

Activities

In determining activities, Trustees have given due regard to the Charities Commission guidance on Public Benefit. Our activities deliver public benefit as follows:

- Exchange and analysis of information relating to domestic abuse and sexual violence (DASV) with the agencies represented at the Cornwall Domestic Abuse and Sexual Violence Delivery Group; member of Cornwall Community Safety Alliance; feeding into Cornwall Domestic Abuse and Sexual Violence Strategic Group, MARAC Steering Group and Domestic Homicide Review Panel
- Exchange information relating to DASV with Safer Cornwall and Police & Crime Commissioner
- Work with the Cornwall Community Safety Partnership for Safer Towns to target areas of need and work with communities and partners to develop sustainable solutions
- Representation at Multi Agency Referral Conferences (MARAC)
- Provide information to raise awareness of DASV and its impacts to the public
- Provide Refuge accommodation for up to 11 women and 16 children at any one time
- Operate a Helpline, in West Cornwall, for women who are, or have been, in abusive relationships or households or who have experienced sexual abuse
- Provide on-going telephone and on-line support for women in West Cornwall and the Isles of Scilly
- Provide a face-to-face support service for women at risk assessed venues across West Cornwall
- Provide a free Counselling service, face to face, online or via telephone, depending on the women's preference
- Provide and facilitate a rolling group work programme: therapeutic groups, psycho-educational courses, empowerment workshops and peer led groups for women whose lives have been affected by abuse including historic/childhood abuse
- Provide support for women to increase their knowledge and understanding of money issues, financial literacy and related issues
- Co-ordinate and lead an annual vigil and 'Reclaim the Night' event in Penzance in collaboration with partners during 16 Days of Activism
- Deliver support to women in West Cornwall who are experiencing domestic abuse and are at risk of homelessness via the Krefta service - a partnership (via a sub-contract) with lead organisation The Women's Centre Cornwall

WEST CORNWALL WOMEN'S AID

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Who used and benefited from our services

Refuge Services

A refuge service for women and children who are at high risk from domestic abuse is a key component of WCWAid's service provision. WCWAid workers work with women to develop tailored support plans that are individualised and focused on increasing the woman's safety and supporting them to recover from trauma. We aim to improve well-being and an understanding of the dynamics of domestic abuse. We continue to provide Refuge accommodation for up to 11 women and 16 children and a resettlement programme for women and children after they leave the refuge.

Resettlement Services

The resettlement service support women and children to move on from refuge and into the community through intensive one-to-one support and groupwork. Practical assistance is provided to ensure safety measures are in place when women move into their new homes, and our workers offer support with dealing with a variety of issues, including accessing financial support, organising utilities, arranging the move, budgeting, and transitioning children into new schools. Once women are settled in their homes, one-to-one work continues, and group work is offered to encourage social connection and to support further emotional recovery. Workers provide specific sessions individually and together with the family, supporting them to strengthen family bonds and resolve issues.

Community Services

Helpline, Outreach, Counselling, Power to Change (group work), Well-being, Specialist Financial & Housing Support & Advice, Advice and Groups.

A dedicated group of trained volunteers work alongside WCWAid staff to deliver our Community Services to women living in West Cornwall and the Isles of Scilly. Our Helpline and Well-Being Worker supports the volunteers to deliver the helpline service and to strengthen the provision of tailored wellbeing support to women. Qualified volunteer counsellors and student counsellors (training at Diploma or Degree level) and paid counsellors provide one-to-one counselling and therapeutic groups. The counselling team are trained in several different modalities, including Person Centred, Integrative and Core Process Psychotherapy. They draw upon these varying approaches to meet the woman's needs. Counsellors receive trauma-informed training so that counsellors can feel more confident when talking with service users about the impact of trauma, while introducing polyvagal theory and practice where appropriate.

Our Community Services supports women and their children with early intervention, prevention and protection from further harm. A wide range of activities and services are provided to support women to develop safety plans, to help women and children to recover from trauma, and to prevent the breakdown of family structures. The service works with women and children who are experiencing abuse, and with those who are impacted by the trauma of historical abuse. We have established referrals with relevant agencies and support services to meet additional needs, e.g. Early Help Hub, Multi Agency Referral Unit (MARU), We are With You, Outlook Southwest, Citizen's Advice Bureau, Colleges and food banks.

Support delivered by Community Services

561 Helpline Calls received/responded to
88 Krefta Clients supported
32 Well-Being Clients supported
76 Financial Support Clients supported
31 Power to Change Clients supported – 4 groups facilitated
92 Counselling Clients - supported
6 Calm Together Clients – 1 group facilitated

Refuge

Number of women accommodated in refuge: 29
Total number of children accommodated in refuge: 15
Length of stay: The total number of bed nights was 2,346
Total number of women accessing resettlement support: 13
Total number of children accessing resettlement support: 9

Sample of referring agencies: Self-Referrals, National Women's Aid, Specialist DASV Providers including IDVAs and Krefta, Police, Addiction Agencies, Housing Providers, Social Care and Health services.

WEST CORNWALL WOMEN'S AID

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

Volunteer Programme

Volunteers have always been crucial to the delivery of WCWAid's services for women and their children, and this has continued to be the case this year. The volunteer programme has seen volunteers supporting many of WCWAid services, staffing the helpline, delivering outreach sessions in the community, supporting at refuge, supporting groups such as craft group and trauma informed yoga, and also specialist or bespoke services such as the specialist housing advice and support clinic that is delivered by a volunteer. Several of the trainee and trained counsellors also do this in a voluntary capacity. Our comprehensive volunteering programme this year included mentoring, shadowing and extensive training that includes Understanding and Recognising Domestic Abuse and Sexual Violence, Child Sexual Exploitation, Safeguarding, Equality and Diversity and Family Law, Listening Skills, Resilience Training and Trauma Informed delivery training.

Achievements and performance

We continued to provide a specialist Financial Support project as demand for the service grew in response to the continued cost-of-living crisis. The worker supports women with budgeting, debt and other financial literacy issues, alongside domestic abuse and sexual violence support work.

In addition, we have accessed funds to directly support women to reduce the impact of the cost-of-living crisis on their lives by providing individual one-off grants.

We continue to deliver the Power to Change, psycho-educational programme developed by international domestic abuse experts and promoted by Women's Aid Federation of England (WAFE). Two of our team have participated in external training to deliver the programme, which builds self-esteem and empowerment, enabling women to recognise individual strengths, maintain independence, and acknowledge their rights to respect, dignity, independence, choice and control. The programme has been so successful that it required a waiting list, and additional dates added to try to meet demand.

This year we made further progress in terms of raising our profile and local awareness. We were a lead partner for the fourth year running in '16 Days of Action', a series of events in Penzance highlighting the issue of violence against girls and women. The initiative has grown in influence and awareness and is now an established event in the town's calendar, with support from an increasing number of organisations and community partners. The campaign attracted media attention, including a feature on both local ITV and local BBC news with interviews and significant radio coverage. We also attended a number of community events such as an open day at Tremenhere Sculpture Gardens and Marazion Well-Being Fayre.

International Women's Day on 8th March was marked by WCWAid with an event at refuge to promote family well-being and the importance of creating 'positive' memories.

Demand for counselling remained high, women on the waiting list were able to access well-being services whilst they waited and were fast-tracked if the need was urgent.

Women and their children at our refuge supported by our resettlement service participated in our extensive holidays programme with cultural, social, family and recreational activities to develop social networks, strengthen family bonds, create happy memories and have fun. The programme featured visits to local places of interest and trips further afield, including St Michael's Mount, local Museums, wildlife boat trips, beaches and lidos, parks and woodland trips. Onsite activities included communal pizza lunches using the outdoor pizza oven, baking sessions, planting and growing, and arts activities such as tie dyeing.

WEST CORNWALL WOMEN'S AID

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

The weekly Peer Support Group continues, the group brings women together to inspire and encourage each other on their personal journeys to live lives free from domestic abuse. Sessions have included self-esteem and confidence building workshops, creative arts and healthy relationships workshops. The group brought women together to inspire and encourage each other on their personal and unique journeys to live lives free from domestic abuse.

We delivered a range of workshops throughout the year including a 'Splasherist' workshop funded through Kier, an Assertiveness and Confidence Workshop, Building and Maintaining Healthy Relationships workshop, a Mediation workshop, and a children and young people's art group.

We were part of a partnership led by The Women's Centre Cornwall which submitted a successful tender to deliver Independent Sexual Violence Advocacy services across the peninsula.

We continued to attend meetings and networking opportunities to work towards strengthening relationships with other commissioned and non-commissioned Domestic Abuse Sexual Violence (DASV) services. We continue to note:

- A sustained increase in requests for housing/homelessness advice
- An increase in contact from women still in abusive relationships or having contact with individuals who engage in abusive behaviour
- A greater recognition of emotional abuse, including coercion and controlling behaviour
- Continued requests for support with anxiety, mental health issues, including suicidal ideation and isolation
- A continued increase with requests for support with finances and food
- More online enquiries (email and direct message)

We have also noted an increase in the impact of misogyny, particularly from on-line influencers and we have been working hard with the community to combat the messaging.

We have been able to deliver all these activities due to funding from a mix of sources - contracts, grant income, donations and in-kind support.

Contracts include:

Safer Cornwall commissioned our refuge provision and a resettlement programme for women and children. We have a 10-year contract to deliver these services until March 2034.

A contract to deliver an outreach service, Krefta, for people affected by domestic abuse who are homeless or in unsafe accommodation. This is through the Women's Centre Cornwall who are the lead partner in this Safer Cornwall Contract. There is currently a procurement process in place for this contract, the award will be announced in December 2025, and we are optimistic that the current partnership will be successful.

We were pleased to be supported by a range of grant funders throughout the year including Caledonia, Masonic Charitable Trust, Community Capacity Grant, SW Community Matters, Asda, Henry Smith, Sedel Collings, St Aubyn Estate, Cash for Kids, Police Property Act fund, National Lottery, Penzance Council Mayor's Fund, Bolingey Barbarians.

Donations received have been both financial and in kind. Donations range from outings, and gifts for women and children to vital items such as pushchairs and women's sanitary products. Members of the public have supported WCWAid by donating items for use both in our refuge and within the community. Several community groups have continued to offer support, including local churches, Rotary clubs and local arts organisations.

WEST CORNWALL WOMEN'S AID

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

WCWAid security and long-term funding

The Trustees remain optimistic about WCWAid's long-term sustainability. The charity is currently awaiting the outcomes of several significant funding applications and is a partner in a major 10-year contract bid, for which prospects are considered favourable. In addition, the charity has recently been notified of a substantial bequest, which will further strengthen its financial position.

This optimistic outlook is underpinned by last year's successes including the award of a 10-year contract to continue delivering refuge and resettlement services, and the securing of key grants—such as core funding from the Henry Smith Charity, committed through to 2027. Together, these achievements contribute to a strong foundation for WCWAid's continued growth and impact.

We are grateful to our staff and volunteers for working tirelessly to provide refuge accommodation for women and children fleeing an abuser and specialist services to women in the community who are experiencing or have experienced domestic abuse and or sexual violence. Also, for the incredible work which has been done to raise awareness of the issues and for the support of the local community; it's vital to all that we do, and we are overwhelmed by the generosity we have been shown.

Financial review

Reserves policy

The Charity Commission recommends an amount not less than the equivalent of 3 months' expenditure is kept in free reserves and this is also the reserves policy of West Cornwall Women's Aid. At the year end, the level of free reserves in the charity was £230,988 (2024: £297,235). This is regarded to be satisfactory.

Of the total funds of the charity, which stand at £581,722 (2024: £719,075), £224,312 (2024: £226,542) is considered designated, being the net book value of the freehold property, held for use by the charity.

Principal funding sources

The principal funding sources are from Safer Cornwall, Big Lottery and other Grant providers. The corresponding expenditure of this income is made in accordance with the contract or grant agreement.

Risk Management

The board of trustees conducts a review of the major risks to which the charity is exposed. A risk register is regularly updated. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre.

WEST CORNWALL WOMEN'S AID

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

West Cornwall Women's Aid was incorporated as a Company Limited by Guarantee on 12th March 2003 and is regulated by its Memorandum and Articles of Association.

The Company was registered with the Charity Commission on 27th October 2003. The Company is a Charity with the objects to provide relief of poverty, distress and suffering experienced by women and their children who have been abused in domestic situations.

The organisation is a charitable company limited by guarantee. The Company was established under a Memorandum of Associations which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the Company being wound up, members are required to contribute an amount not exceeding £10.

The individuals listed on page 1 served as Directors for the purposes of Company Law and Trustees for the purpose of Charity Law during the year.

The Trustees meet regularly and are responsible for the strategic direction of the charity. The day-to-day running of the Charity is overseen by the CEO.

The Major risks to which the charity is exposed, as identified by the Trustees, have been reviewed and systems or procedures have been established to manage those risks.

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

Ms Rachel Garside	(Resigned 31 December 2024)
Ms Emily Harrington	(Resigned 1 July 2025)
Ms Rhiannon Jones	(Resigned 4 March 2025)
Ms Gemma Pople	
Ms Ellen Rudge	
Ms Sue Penna	
Ms Kirsty Arthur	
Ms Cat Allinson	(Resigned 24 July 2024)
Ms Thalia Hughes	(Resigned 8 June 2025)
Mr Martyn Crouch	
Ms Michelle Brightley	(Appointed 4 March 2025)
Ms Meghan Field	
Ms Amanda Wright	(Appointed 1 July 2025)

Recruitment and appointment of trustees

Trustees are elected at the Annual General Meeting and one-third shall retire from office by rotation. Decisions are made based on majority of votes.

The Trustees are an experienced and cohesive group. We seek to recruit Trustees with particular skills and interests. New Trustees complete a training programme.

None of the trustees has any beneficial interest in the company.

Auditor

In accordance with the company's articles, a resolution proposing that BK Plus Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

WEST CORNWALL WOMEN'S AID

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 MARCH 2025***

Disclosure of information to auditor

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

The trustees' report was approved by the Board of Trustees.

Ms Kirsty Arthur
Trustee

Ms Michelle Brightley
Trustee

23 September 2025

WEST CORNWALL WOMEN'S AID

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of West Cornwall Women'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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

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

WEST CORNWALL WOMEN'S AID

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF WEST CORNWALL WOMEN'S AID

Opinion

We have audited the financial statements of West Cornwall Women's Aid (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

WEST CORNWALL WOMEN'S AID

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WEST CORNWALL WOMEN'S AID

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

WEST CORNWALL WOMEN'S AID

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WEST CORNWALL WOMEN'S AID

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

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity at the planning stage of the audit. The charity is subject to laws and regulations that directly affect the financial statements, specifically the Companies Act 2006, Charities Act 2011 and Charities Statement of Recommended Practice. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. The charity is also subject to laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through imposition of fines or litigation or loss of the charity's ability to operate. In making this assessment we determined that the most significant elements of legislation include those relating to employment law and regulations, health and safety standards and social care.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Making enquiries of management regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries, we also discussed with management changes in risk assessment relating to fraud, and whether there have been any known instances, allegations or suspicions of fraud, which there were none.
- Considering the filings made at Companies House and any omissions thereon, of which none were identified.
- Discussing with management compliance with health and safety and social care legislation, including any reforms to these.
- Making enquiries of management and reviewing charity expenditure for any evidence of disputes, actual or potential litigation and claims, with regulators or any other such body, of which there were none.
- Audited the risk of management override of controls, including through testing of journal entries and other adjustments for appropriateness, and evaluating the rationale for significant transactions outside the normal course of charitable activities, of which there were none.
- Reviewed estimates and judgements made in the financial statements for any indication of bias and challenged assumptions used by management in making the estimates.
- Reviewed board minutes and correspondence with regulators to corroborate the findings from the above.

Due to the inherent limitations of an audit, there remains a risk that we may not have detected some material misstatements in the financial statements or non-compliance with laws and regulations. This is despite the fact that we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed irregularities are from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. As with any audit, there remained a high risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls. This risk was reduced by a thorough review of controls in place that monitor items and transactions affecting the financial statements. The primary responsibility for the prevention and detection of irregularities and fraud rests with the trustees of the charity.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

WEST CORNWALL WOMEN'S AID

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF WEST CORNWALL WOMEN'S AID

David Hastings FMAAT, ACA (Senior Statutory Auditor)

For and on behalf of BK Plus Audit Limited, Statutory Auditor

Chartered Certified Accountants

Alverton Pavillion

Trewithen Road

Penzance

Cornwall

TR18 4LS

21 October 2025

BK Plus Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

WEST CORNWALL WOMEN'S AID

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	27,476	174,349	201,825	80,680	184,925	265,605
Charitable activities	4	105,573	394,900	500,473	131,189	386,558	517,747
Investments	5	3,974	-	3,974	6,343	-	6,343
Total income		137,023	569,249	706,272	218,212	571,483	789,695
Expenditure on:							
Charitable activities	6	209,578	634,047	843,625	224,675	573,310	797,985
Total expenditure		209,578	634,047	843,625	224,675	573,310	797,985
Net expenditure		(72,555)	(64,798)	(137,353)	(6,463)	(1,827)	(8,290)
Transfers between funds		-	-	-	11,307	(11,307)	-
Net movement in funds	8	(72,555)	(64,798)	(137,353)	4,844	(13,134)	(8,290)
Reconciliation of funds:							
Fund balances at 1 April 2024		550,206	168,869	719,075	545,362	182,003	727,365
Fund balances at 31 March 2025		477,651	104,071	581,722	550,206	168,869	719,075

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WEST CORNWALL WOMEN'S AID

BALANCE SHEET

AS AT 31 MARCH 2025

		2025	2024
	Notes	£	£
Fixed assets			
Tangible assets	12	296,533	182,165
Investment property	13	-	127,215
		<u>296,533</u>	<u>309,380</u>
Current assets			
Debtors	14	24,576	26,830
Cash at bank and in hand		344,480	446,286
		<u>369,056</u>	<u>473,116</u>
Creditors: amounts falling due within one year	16	(83,867)	(63,421)
Net current assets		<u>285,189</u>	<u>409,695</u>
Total assets less current liabilities		<u>581,722</u>	<u>719,075</u>
The funds of the charity			
Restricted income funds	19	104,071	168,869
Unrestricted funds	20	477,651	550,206
		<u>581,722</u>	<u>719,075</u>

The financial statements were approved by the trustees on 23 September 2025

Ms Kirsty Arthur
Trustee

Ms Michelle Brightley
Trustee

Company registration number 04694786 (England and Wales)

WEST CORNWALL WOMEN'S AID

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	24		(96,217)		(28,864)
Investing activities					
Purchase of tangible fixed assets		(9,563)		(14,289)	
Proceeds from disposal of tangible fixed assets		-		398	
Proceeds from disposal of investments		-		2,500	
Investment income received		3,974		6,343	
Net cash used in investing activities			(5,589)		(5,048)
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			(101,806)		(33,912)
Cash and cash equivalents at beginning of year			446,286		480,198
Cash and cash equivalents at end of year			344,480		446,286

WEST CORNWALL WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principle accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Charity information

West Cornwall Women's Aid is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Maura Place, 11 Market Place, Penzance, Cornwall, TR18 2JB, England.

The charity is controlled by the trustees who are all directors of the company.

1.1 Statement of compliance

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

The financial statements have been prepared on a going concern basis. In preparing and approving these financial statements the trustees have given due consideration to going concern risks.

There are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern and the trustees are satisfied that the charity will be able to operate within the available facilities for the foreseeable future, being a period of no less than 12 months from the date of approval of these financial statements.

1.3 Charitable funds

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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

1.4 Income

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

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

WEST CORNWALL WOMEN'S AID

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

1 Accounting policies

(Continued)

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

Donated services and facilities

In accordance with the charities SORP (FRS 102), the time provided by general volunteers is not recognised. More information about volunteers contributions is included in the trustee's report.

Grants receivable

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounts periods; or
- The donor has imposed conditions which must be met before the Charity has unconditional entitlement.

Charitable activities

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Other income

Material incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income

Investment income is recognised on a receivable basis.

1.5 Expenditure

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

All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Other support costs are allocated based on the spread of staff costs.

Raising funds

Costs of generating funds are the costs associated with attracting voluntary income.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating staff costs by the time spent and other costs by their usage.

WEST CORNWALL WOMEN'S AID

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

1 Accounting policies

(Continued)

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The charity is considered to pass the tests set out in paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.6 Tangible fixed assets

Individual fixed assets costing £250 or more, are initially recorded at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Freehold property	Straight line over 50 years
Short leasehold land and buildings	15% straight line
Furniture and equipment	20% and 33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

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

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

WEST CORNWALL WOMEN'S AID

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

1 Accounting policies

(Continued)

Basic financial assets

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

Current asset investments

Current asset investments are included at the lower of cost and net realisable value/market value.

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

WEST CORNWALL WOMEN'S AID

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

2 Critical accounting estimates and judgements

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

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

WEST CORNWALL WOMEN'S AID

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	18,832	-	18,832	19,632	720	20,352
Grants	8,644	174,349	182,993	61,048	184,205	245,253
	27,476	174,349	201,825	80,680	184,925	265,605
Grants						
BBC Children in Need	-	5,533	5,533	-	33,162	33,162
The National Lottery Community Fund	-	56,802	56,802	-	79,707	79,707
Lloyds Bank Foundation England & Wales	4,178	-	4,178	24,988	-	24,988
Caledonia Charitable Trust	-	14,550	14,550	-	8,848	8,848
Masonic Charitable Foundation	-	18,000	18,000	-	10,455	10,455
Henry Smith Foundation	-	42,000	42,000	-	-	-
Cornwall Council Community Capacity Grant	-	12,900	12,900	-	-	-
St Aubyn Foundation	-	7,500	7,500	-	7,500	7,500
CCF Grants	-	12,000	12,000	-	24,023	24,023
SU Grants	2,200	-	2,200	1,060	-	1,060
SW Community Matters	-	915	915	-	-	-
Southall BS	2,266	-	2,266	-	-	-
Garfield Weston	-	-	-	30,000	-	30,000
Asda Utilities Grant	-	1,399	1,399	-	1,560	1,560
Hedley Grant	-	1,000	1,000	-	-	-
Cash for Kids	-	1,750	1,750	-	-	-
Penzance Council	-	-	-	-	2,950	2,950
Screwfix	-	-	-	-	5,000	5,000
SWPA Small Grant	-	-	-	-	1,000	1,000
Bolingey Barbarians	-	-	-	-	1,000	1,000
Sackler Trust	-	-	-	5,000	-	5,000
The Brook Trust	-	-	-	-	9,000	9,000
	8,644	174,349	182,993	61,048	184,205	245,253

WEST CORNWALL WOMEN'S AID

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

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Safer Cornwall (prev CSPD Refuge)	-	307,936	307,936	-	303,514	303,514
Krefta Foundation	-	86,964	86,964	-	83,044	83,044
Refuge rental income	105,573	-	105,573	131,189	-	131,189
	<u>105,573</u>	<u>394,900</u>	<u>500,473</u>	<u>131,189</u>	<u>386,558</u>	<u>517,747</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	-	2,705
Income from other investments	3,974	3,638
	<u>3,974</u>	<u>6,343</u>

WEST CORNWALL WOMEN'S AID

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

6 Expenditure on charitable activities

	Community Support Project	Counselling and advice	Volunteer Project	Property costs	Cost of raising funds	Total
	2025	2025	2025	2025	2025	2025
	£	£	£	£	£	£
Direct costs						
Staff costs	369,844	23,108	18,879	-	29,987	441,818
Depreciation and impairment	3,250	15,218	781	3,161	-	22,410
Establishment costs	-	-	-	80,062	-	80,062
Sundry and other costs	57,998	27,429	3,476	-	72	88,975
	<u>431,092</u>	<u>65,755</u>	<u>23,136</u>	<u>83,223</u>	<u>30,059</u>	<u>633,265</u>
Share of support and governance costs (see note 7)						
Support	116,520	79,016	1,016	-	60	196,612
Governance	13,748	-	-	-	-	13,748
	<u>561,360</u>	<u>144,771</u>	<u>24,152</u>	<u>83,223</u>	<u>30,119</u>	<u>843,625</u>
Analysis by fund						
Unrestricted funds	43,856	106,530	-	59,192	-	209,578
Restricted funds	517,504	38,241	24,152	24,031	30,119	634,047
	<u>561,360</u>	<u>144,771</u>	<u>24,152</u>	<u>83,223</u>	<u>30,119</u>	<u>843,625</u>

WEST CORNWALL WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

(Continued)

Previous year:

	Community Support Project	Counselling and advice	Volunteer Project	Property costs	Governance	Cost of raising funds	Total
	2024	2024	2024	2024	2024	2024	2024
	£	£	£	£	£	£	£
Direct costs							
Staff costs	60,085	345,999	29,248	-	-	-	435,332
Depreciation and impairment	1,410	6,964	427	3,958	-	-	12,759
Establishment costs	-	-	-	85,671	-	-	85,671
Sundry and other costs	5,201	48,658	291	-	-	-	54,150
Profit and loss on disposal of tangible fixed assets	-	-	-	398	-	-	398
	<u>66,696</u>	<u>401,621</u>	<u>29,966</u>	<u>90,027</u>	<u>-</u>	<u>-</u>	<u>588,310</u>
Share of support and governance costs (see note 7)							
Support	22,419	161,874	237	-	-	-	184,530
Governance	-	-	-	-	19,636	5,509	25,145
	<u>89,115</u>	<u>563,495</u>	<u>30,203</u>	<u>90,027</u>	<u>19,636</u>	<u>5,509</u>	<u>797,985</u>
Analysis by fund							
Unrestricted funds	89,115	(9,815)	30,203	90,027	19,636	5,509	224,675
Restricted funds	-	573,310	-	-	-	-	573,310
	<u>89,115</u>	<u>563,495</u>	<u>30,203</u>	<u>90,027</u>	<u>19,636</u>	<u>5,509</u>	<u>797,985</u>

WEST CORNWALL WOMEN'S AID

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

7 Support costs allocated to activities

		2025 £	2024 £
	Basis of allocation		
Staff costs	<i>Estimate of time spent</i>	121,644	120,450
Office expenses		68,523	69,589
Governance costs		20,193	19,636
		<u>210,360</u>	<u>209,675</u>
Analysed between:			
Community Support Project		130,268	22,419
Counselling and advice		79,016	161,874
Volunteer Project		1,016	237
Governance		-	19,636
Cost of raising funds		60	5,509
		<u>210,360</u>	<u>209,675</u>

	2025 £	2024 £
Governance costs comprise:		
Staff costs	8,133	8,236
Audit fees	7,644	7,350
Accountancy	4,410	3,990
Trustees' expenses	6	60
	<u>20,193</u>	<u>19,636</u>

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	7,644	7,350
Depreciation of owned tangible fixed assets	22,410	12,759
	<u></u>	<u></u>

9 Trustees

£6 of expenses were reimbursed to Sue Penna (2024: £60 reimbursed to Ellen Rudge) during the year in respect of travel and subsistence costs.

No trustees, nor persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

WEST CORNWALL WOMEN'S AID

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

10 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
27	29

Employment costs

	2025 £	2024 £
Wages and salaries	527,739	522,967
Social security costs	35,712	33,507
Other pension costs	8,144	7,544
	571,595	564,018

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	31,989	33,377

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

WEST CORNWALL WOMEN'S AID

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

12 Tangible fixed assets

	Freehold property £	Short leasehold land and buildings £	Furniture and equipment £	Total £
Cost				
At 1 April 2024	158,045	28,044	119,916	306,005
Additions	-	-	9,563	9,563
Transfer from investment property	127,215	-	-	127,215
At 31 March 2025	285,260	28,044	129,479	442,783
Depreciation and impairment				
At 1 April 2024	16,206	20,979	86,655	123,840
Depreciation charged in the year	3,160	2,175	17,075	22,410
At 31 March 2025	19,366	23,154	103,730	146,250
Carrying amount				
At 31 March 2025	265,894	4,890	25,749	296,533
At 31 March 2024	141,839	7,065	33,261	182,165

13 Investment property

	2025 £
Fair value	
At 1 April 2024	127,215
Transfers to owner-occupied property	(127,215)
At 31 March 2025	-

The fair value of the proportion of the freehold property held as investment property was determined by way of an Independent valuation upon its acquisition in 2019.

There was a valuation on the split use property by a professional independent valuer in the previous year, the trustees have determined an appropriate amount to have been apportioned to Investment property, and consider Investment properties are shown at their fair value.

During the year the trustees made the decision to utilise this space to further the charitable objectives. As such, the property ceased to meet the definition of investment property and has been transferred to Freehold Property at its fair value at the date of change in use.

WEST CORNWALL WOMEN'S AID

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

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	4,023	10,879
Accrued income	16,388	12,051
Prepayments	4,165	3,900
	<u>24,576</u>	<u>26,830</u>

15 Operating lease obligations

Future minimum lease payments due under operating leases:

	2025 £	2024 £
Within one year	1,621	2,634
Within two and five years	5,869	5,239
	<u>7,490</u>	<u>7,873</u>

16 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		8,646	8,832
Deferred income	17	55,514	36,687
Trade creditors		-	2,380
Accruals		19,707	15,522
		<u>83,867</u>	<u>63,421</u>

17 Deferred income

	2025 £	2024 £
Other deferred income	<u>55,514</u>	<u>36,687</u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	<u>55,514</u>	<u>36,687</u>

Movements in the year:

WEST CORNWALL WOMEN'S AID

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

17	Deferred income		(Continued)
	Deferred income at 1 April 2024	36,687	48,300
	Released from previous periods	(36,687)	(48,300)
	Resources deferred in the year	55,514	36,687
		<u> </u>	<u> </u>
	Deferred income at 31 March 2025	55,514	36,687
		<u> </u>	<u> </u>

18	Retirement benefit schemes	2025	2024
		£	£
	Defined contribution schemes		
	Charge to profit or loss in respect of defined contribution schemes	8,144	7,544
		<u> </u>	<u> </u>

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

WEST CORNWALL WOMEN'S AID

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

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Safer Cornwall (prev. CSPD)	69,653	307,936	(348,735)	-	28,854
Krefta Foundation	18,548	86,964	(94,898)	-	10,614
BBC Children in Need:					
Outreach/Children Workers	2,190	5,533	(6,313)	-	1,410
Cash for Kids	-	1,750	(1,008)	-	742
Asda Foundation	-	1,399	-	-	1,399
Hedley Grant	-	1,000	-	-	1,000
The National Lottery Community Fund	45,749	56,802	(81,218)	-	21,333
Lloyds Bank Foundation for England and Wales	3,984	-	(681)	-	3,303
Cornwall Council Community Capacity Grant	-	12,900	(12,900)	-	-
Caledonia Charitable Trust	635	14,550	(13,618)	-	1,567
The Morrisons Foundation	7,342	-	(1,084)	-	6,258
CCF Grants	6,843	12,000	(17,277)	-	1,566
Henry Smith Foundation	-	42,000	(30,196)	-	11,804
SW Community Matters	-	915	(915)	-	-
SWPA Small Grant	1,000	-	(1,000)	-	-
Boligney Barbarians	1,000	-	(1,000)	-	-
Counsellor's Community Chest	720	-	(720)	-	-
St Aubyn Foundation	7,500	7,500	(6,875)	-	8,125
Masonic Charitable Foundation	3,705	18,000	(15,609)	-	6,096
	<u>168,869</u>	<u>569,249</u>	<u>(634,047)</u>	<u>-</u>	<u>104,071</u>

WEST CORNWALL WOMEN'S AID

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

19 Restricted funds

(Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Safer Cornwall	76,229	303,514	(311,074)	984	69,653
Krefta Foundation	12,666	83,044	(77,162)	-	18,548
BBC Children in Need: Outreach/Children Workers	1,679	33,162	(32,651)	-	2,190
The Brook Trust	-	9,000	(9,000)	-	-
Safer Cornwall CYP	984	-	-	(984)	-
Volunteer Project: Big Lottery Fund Grant	1,293	-	(67)	(1,226)	-
The National Lottery Community Fund Grant	55,141	79,707	(89,099)	-	45,749
Lloyds Bank Foundations for England and Wales	11,272	-	-	(7,288)	3,984
Bishops Fund	470	-	(470)	-	-
Big Lottery Awards for All Grant	3,429	-	(636)	(2,793)	-
Caledonia Charitable Trust	5,224	8,848	(13,437)	-	635
The Morrisons Foundation	13,126	-	(5,784)	-	7,342
CCF Grants	490	24,023	(17,670)	-	6,843
Asda Utilities Grant	-	1,560	(1,560)	-	-
Penzance Council	-	2,950	(2,950)	-	-
SWPA Small Grant	-	1,000	-	-	1,000
Bolingey Barbarians	-	1,000	-	-	1,000
Counsellor's Community Chest	-	720	-	-	720
St Aubyn Foundation	-	7,500	-	-	7,500
Masonic Charitable Foundation	-	10,455	(6,750)	-	3,705
Screwfix Grant	-	5,000	(5,000)	-	-
	<u>182,003</u>	<u>571,483</u>	<u>(573,310)</u>	<u>(11,307)</u>	<u>168,869</u>

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Building Reserve	226,542	-	(2,230)	-	224,312
General funds	323,664	137,023	(207,348)	-	253,339
	<u>550,206</u>	<u>137,023</u>	<u>(209,578)</u>	<u>-</u>	<u>477,651</u>

WEST CORNWALL WOMEN'S AID

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

20 Unrestricted funds

(Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Building Reserve	228,772	-	(2,230)	-	226,542
General funds	316,590	218,212	(222,445)	11,307	323,664
	<u>545,362</u>	<u>218,212</u>	<u>(224,675)</u>	<u>11,307</u>	<u>550,206</u>

The specific purposes for which the funds are to be applied are as follows:

Unrestricted Funds

These are funds that can be spent freely. The purpose of the designated reserves, as set by the trustees, is as follows:

The Building Reserve is to be held for use by the charity, and is wholly represented by fixed assets.

Restricted Funds

Safer Cornwall (previously CSPD) is to cover refuge provision, support for women and children in the refuge, and resettlement costs.

BBC Children in Need has funded children's workers in refuge, including outreach.

The National Lottery Community Fund grant has provided funds for the Community Services Project - Helpline, Outreach, Counselling and Group Work.

The Lloyds Bank Foundation for England and Wales has provided funds for the charity's ongoing costs.

The Krefta Foundation has provided funds for the administration of "The Domestic Abuse Outreach Service", offering support to people fleeing domestic abuse but who are unable to access specialist safe accommodation for domestic abuse.

The Morrisons foundation has funded creating a hub for local women and families.

The Henry Smith Charity has provided funds to assist with operating costs.

All other grants were given for specific activities and projects. Balance were sufficient to enable each fund to be applied in accordance with any restrictions.

21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	246,663	49,870	296,533
Current assets/(liabilities)	230,988	54,201	285,189
	<u>477,651</u>	<u>104,071</u>	<u>581,722</u>

WEST CORNWALL WOMEN'S AID

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

21 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	125,756	56,409	182,165
Investment properties	127,215	-	127,215
Current assets/(liabilities)	297,235	112,460	409,695
	<u>550,206</u>	<u>168,869</u>	<u>719,075</u>

22 Contingent Assets

The National Lottery Community Fund grant is multi-year grant that provides expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a 5-year grant to August 2026 to receive the following per year - £92,058, £83,170, £79,012, £75,061 and finally £71,308.

The Safer Cornwall - Refuge and CYP projects are covered by a multi-year grant that provides for the expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant was a 3-year grant to March 2023 with a one-year extension granted, receiving around £300,000 per year in total.

The Krefta Project is a multi-year grant that provides for the expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a two-year grant to July 2024 to receive around £82,000 per year.

The BBC Children in Need grant is multi-year grant that provides expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a 3-year grant to May 2024 to receive the following per year - £32,230, £32,668 and £33,110.

The Lloyds Bank Foundation for England and Wales grant is multi-year grant that provides expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a 2-year grant to June 2024 to receive £25,000 per year.

The Masonic Charitable Foundation grant is multi-year grant that provides expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a 3-year grant to August 2026 to receive £18,000 per year.

The Henry Smith Charity grant is multi-year grant that provides expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a 3-year grant to January 2026 to receive £43,067 per year.

23 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

WEST CORNWALL WOMEN'S AID

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

24	Cash absorbed by operations	2025 £	2024 £
	Deficit for the year	(137,353)	(8,290)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(3,974)	(6,343)
	Depreciation and impairment of tangible fixed assets	22,410	12,759
	Movements in working capital:		
	Decrease/(increase) in debtors	2,254	(7,709)
	Increase/(decrease) in creditors	1,619	(7,668)
	Increase/(decrease) in deferred income	18,827	(11,613)
	Cash absorbed by operations	<u>(96,217)</u>	<u>(28,864)</u>

Accounts

Company registration number: 04694786

Charity registration number: 1100329

West Cornwall Women's Aid

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

BK Plus Audit Limited
Alverton Pavilion
Trewithen Road
Penzance
Cornwall
TR18 4LS

West Cornwall Women's Aid

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West Cornwall Women's Aid

Reference and Administrative Details

Chairman	Kirsty Arthur
Trustees	Rachel Garside Emily Harrington Rhiannon Jones Ellen Rudge Gemma Pople Sue Penna Kirsty Arthur Megan Field Thalia Hughes Martyn Crouch
Senior Management / Leadership Team	Elizabeth Matthews, CEO and Company Secretary
Charity Registration Number	1100329
Company Registration Number	04694786
Registered Office	The charity is incorporated in England and Wales. Maura Place 11 Market Place Penzance England TR18 2JB
Solicitors:	Nalders Solicitors North Wing Bickland House Falmouth TR11 4SB
Auditor	BK Plus Audit Limited Alverton Pavilion Trewithen Road Penzance Cornwall TR18 4LS
Bankers	HSBC Plc Penzance 1 Greenmarket Penzance Cornwall TR18 2SD

West Cornwall Women's Aid

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024. The report is a combined annual report containing a directors' report as required by company law. The financial statements have been prepared in accordance with current statutory requirements, the Articles of Association, and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP FRS 102).

Reference and Administrative information, set out on Page 1, forms part of this report.

Governance

West Cornwall Women's Aid was incorporated as a Company Limited by Guarantee on 12 March 2003 and is regulated by its Memorandum and Articles of Association.

The Company was registered with the Charity Commission on 27 October 2003. The Company is a Charity with the objects to provide relief of poverty, distress and suffering experienced by women and their children who have been abused in domestic situations.

The organisation is a charitable company limited by guarantee. The Company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the Company being wound up, members are required to contribute an amount not exceeding £10.

The individuals listed on Page 1 served as Directors for the purposes of Company Law and Trustees for the purpose of Charity Law during the year.

The Trustees meet regularly and are responsible for the strategic direction of the Charity. The day to day running of the Charity is overseen by the CEO. Trustees are elected at the Annual General Meeting and one-third shall retire from office by rotation. Decisions are made based on a majority of votes.

The Trustees are an experienced and cohesive group. We seek to recruit Trustees with particular skills and interests. New Trustees complete a training programme.

The major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems or procedures have been established to manage those risks.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

West Cornwall Women's Aid

Trustees' Report

Charity History

West Cornwall Women's Aid (WCWAID) has been working in the field of Domestic Abuse and Sexual Violence (DASV) and delivering projects in West Cornwall for over 35 years.

WCWAID was established in 1987 by a group of women in the community who initially ran a helpline in Penzance. A need for somewhere safe for women to flee to was identified, and in 1992 WCWAID acquired and opened the first refuge building. A second refuge property was acquired in 1995. WCWAID can accommodate up to 11 women and 16 children within its refuge provision, which is a UK-wide resource.

The Community Services Project was established in 2001 to support women and children living in West Cornwall and the Isles of Scilly whose lives have been affected by DASV. WCWAID provides Helpline, Outreach, Counselling and Group Work Programmes. Volunteers play a crucial role in delivering these vital community services.

It is well-documented that where women and children are forced to flee the county this serves to compound their difficulties - loss of family and friends, loss of local connection and disruption to education. The effectiveness of the Community Services Project is due to early intervention, prevention and protection. WCWAID works with women to offer tailored support based on their individual needs, preventing the breakdown of family structures and providing sustainable community support. In 2018, WCWAID was gifted Maura Place, a building in the heart of the community, on the high street in Penzance. The building offers a welcoming, safe space for women to access DASV services.

WCWAID is women-founded and women-led. Gender-based violence against women and girls is a violation of human rights and is rooted in gender inequality. WCWAID aims to educate and build individual resilience of women and girls to reduce further abuse and increase life chances for themselves, their children and consequently generations to come. WCWAID defines itself as a feminist organisation that strongly believes in empowering women experiencing DASV to take control of their own lives and to make their own choices and decisions.

Mission Statement

Vision

West Cornwall Women's Aid's vision is of a world where women and children live their lives free from domestic and sexual abuse.

Mission

West Cornwall Women's Aid exists to bring an end to the harm done through domestic abuse and sexual violence. Our work is holistic and empowering, working alongside survivors to achieve independent lives free from abuse.

Values

West Cornwall Women's Aid's core values reflect our history and were developed with staff, service users and trustees. We are:

- Women and children focused
- Empowering
- Diverse and anti-discriminatory in our practice
- Committed to service users being in the lead and their voices being at the centre of all that WCWAID does
- Feminist in our understanding of domestic abuse and sexual violence

West Cornwall Women's Aid

Trustees' Report

Objectives

The Charity's objects are:

- to provide for the relief of poverty, distress and suffering experienced by women or children who have experienced domestic abuse and/or sexual violence irrespective of race, culture, sexual orientation or ability, in particular but not exclusively by:
 - a) providing short term refuge accommodation to women and their children whose safety is at risk as a result of domestic abuse, sexual violence including exploitation and modern slavery, honour-based violence and female genital mutilation;
 - b) providing support services to women and their children in refuge accommodation to meet their additional physical, mental and emotional needs, to promote their long-term safety and well-being and to enable them to progress from danger to safety and independence;
 - c) providing on-going community-based support for the health and well-being of women and their families who are safe to do so and who wish to do so, to stay in their own homes;
 - d) providing community resettlement services to support women and their children progressing from refuge accommodation to independent living;
 - e) recruiting, training and supporting paid and unpaid staff to provide a range of community-based services to women and children (in particular but not exclusively one to one support, counselling, helpline, psycho-educational and other well-being activities).
 - f) to inform and educate the public, other service providers and authorities and the media on gender-based abuse and its impacts.

West Cornwall Women's Aid

Trustees' Report

Activities

In determining activities Trustees have given due regard to the Charities Commission guidance on Public Benefit. Our activities deliver public benefit as follows:

- Exchange and analysis of information relating to domestic abuse and sexual violence (DASV) with the agencies represented at the Cornwall Domestic Abuse and Sexual Violence Delivery Group; member of Cornwall Community Safety Alliance; feeding into Cornwall Domestic Abuse and Sexual Violence Strategic Group, MARAC Steering Group and Domestic Homicide Review Panel
- Exchange information relating to DASV with Safer Cornwall and Police & Crime Commissioner
- Work with the Cornwall Community Safety Partnership for Safer Towns to target areas of need and work with communities and partners to develop sustainable solutions
- Representation at Multi Agency Referral Conferences (MARAC)
- Provide information to raise awareness of DASV and its impacts to the public
- Provide Refuge accommodation for up to 11 women and 16 children
- Operate a Helpline, in West Cornwall, for women who are, or have been, in abusive relationships or households or who have experienced sexual abuse
- Provide on-going telephone and on-line support for women in West Cornwall and the Isles of Scilly
- Provide a face-to-face support service for women at risk assessed venues across West Cornwall
- Provide a free Counselling service
- Provide and facilitate a rolling group work programme: therapeutic groups, psycho-educational courses, CBT, empowerment workshops and peer led groups for women whose lives have been affected by abuse including historic/childhood abuse
- Provide support for women to increase their knowledge and understanding of money issues, financial literacy and related issues
- Co-ordinate and lead an annual vigil and 'Reclaim the Night' event in Penzance in collaboration with partners during 16 Days of Activism
- Deliver support to women in West Cornwall who are experiencing domestic abuse and are at risk of homelessness via the Krefta service - a partnership (via a sub-contract) with lead organisation The Women's Centre Cornwall

West Cornwall Women's Aid

Trustees' Report

Who used and benefited from our services

Refuge Services

A refuge service for women and children who are at high risk from domestic abuse is a key component of WCWAID's service provision. WCWAID workers work with women to develop tailored support plans that are individualised and focused on increasing the woman's safety and supporting them to recover from trauma. We aim to improve well-being and an understanding of the dynamics of domestic abuse. We continue to provide Refuge accommodation for up to 11 women and 16 children and a resettlement programme for women and children after they leave the refuge.

Resettlement Services

The resettlement service support women and children to move on from refuge and into the community through intensive one-to one support and groupwork. Practical assistance is provided to ensure safety measures are in place when women move into their new homes, and our workers offer support with dealing with a variety of issues, including accessing financial support, organising utilities, arranging the move, budgeting, and transitioning children into new schools. Once women are settled in their homes, group work is offered to encourage social connection and to support further emotional recovery. Workers provide specific sessions individually and together with the family, supporting them to strengthen family bonds and resolve issues.

Community Services

Helpline, Outreach, Counselling, Well-being, Specialist Financial & Housing Support & Advice, Advice and Groups.

A dedicated group of trained volunteers work alongside WCWAID staff to deliver our Community Services to women living in West Cornwall and the Isles of Scilly. The introduction last year of helpline and well-being specific worker roles to support the volunteers to deliver the helpline service and to strengthen the provision of tailored wellbeing support to women has been a success and we are looking to expand this. Qualified volunteer counsellors and student counsellors (training at Diploma or Degree level) and paid counsellors provide one-to-one counselling and therapeutic groups. The counselling team are trained in several different modalities, including Person Centred, Integrative and Core Process Psychotherapy. they draw upon these varying approaches to meet the woman's needs. Counsellors receive trauma-informed training so that counsellors can feel more confident when talking with service users about the impact of trauma, while introducing polyvagal theory and practice where appropriate.

Our Community Services supports women and their children with early intervention, prevention and protection from further harm. A wide range of activities and services are provided to support women to develop safety plans, to help women and children to recover from trauma, and to prevent the breakdown of family structures. The service works with women and children who are experiencing abuse, and with those who are impacted by the trauma of historical abuse. We have established referrals with relevant agencies and support services to meet additional needs, e.g. Early Help Hub, Multi Agency Referral Unit (MARU), We are With You, Outlook Southwest, Citizen's Advice Bureau, Colleges and food banks.

Our group activities this year included trauma-informed yoga, craft group, wild swimming, ceramics, banner making, peer support groups and Power to Change groups.

Over 370 women benefitted from WCWAID's services and support this year.

- number of women receiving support from Krefta: 88
- number of women in weekly counselling sessions and in therapy groups: 36
- Total number of women supported in Community Services (including women receiving support from Krefta and counselling service): 341
- Total number of women accommodated in refuge: 29
- Total number of children accommodated in refuge: 17
- Length of stay: The total number of bed nights was 3,240, which averaged at 111 per woman/family

Sample of referring agencies: Self-Referrals, National Women's Aid, Specialist DASV Providers including IDVAs and Krefta, Police, Addiction Agencies, Housing Providers, Social Care and Health services.

West Cornwall Women's Aid

Trustees' Report

Volunteer Programme

Volunteers have always been crucial to the delivery of WCWAID's services for women and their children, and this has continued to be the case this year. The volunteer programme has seen volunteers supporting many of WCWAID services, staffing the helpline, delivering outreach sessions in the community, supporting at refuge, supporting groups such as craft group and trauma informed yoga, and also specialist or bespoke services such as the specialist housing advice and support clinic that is delivered by a volunteer. Several of the trainee and trained counsellors also do this in a voluntary capacity. Our comprehensive volunteering programme this year included mentoring, shadowing and extensive training that includes Understanding and Recognising Domestic Abuse and Sexual Violence, Child Sexual Exploitation, Safeguarding, Equality and Diversity and Family Law, Listening Skills, Resilience Training and Trauma Informed delivery training.

Total number of volunteers (including trustees): 34

Total number of volunteer hours: 1785 (+ 601 trustees hours)

Activities and Achievements

This year saw a number of developments across the organisation.

In response to growing need and the cost of living crisis, Community Services expanded to include a Financial Support Project. A dedicated specialist finance worker supports women with budgeting, debt and other financial literacy issues. This is a pilot project, and we are evaluating the effectiveness of having this type of specialist support and advice delivered inhouse by a worker with extensive knowledge and understanding of domestic abuse and sexual violence issues.

This year we began delivering The Power to Change, a psycho-educational programme developed by international domestic abuse experts and promoted by national Women's Aid. Two of our team have participated in external training to deliver the programme, which builds self-esteem and empowerment, enabling women to recognise individual strengths, maintain independence, and acknowledge their rights to respect, dignity, independence, choice and control. The programme has been so successful that it required a waiting list and additional dates added to try to meet demand.

WCWAID was assessed by Women's Aid Federation of England and achieved Level 1 accreditation in the Women's Aid National Quality Standards, which recognises a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

This year we continued to make progress in terms of raising our profile and local awareness. We were a lead partner for the third year running in '16 Days of Action', a series of events in Penzance highlighting the issue of violence against girls and women. The initiative has grown in influence and awareness and is now an established event in the town's calendar, with support from an increasing number of organisations and community partners. The campaign attracted media attention, including by feature by both local ITV and local BBC news with interviews and significant radio coverage.

International Women's Day on 8th March was marked by WCWAID with an event to celebrate the theme of 'inclusion'. Women created a large collaborative piece of art and came together to share food that makes them happy or is a celebration dish in their culture. Other elements of the day included musical performances, jewellery and wreath making and a welcome flag display representing the diversity of the women who have stayed at refuge.

Our Community Services have been delivering a wide variety of group work, with an emphasis on nature-based and creative sessions; for example, we introduced activities such as wild swimming and ceramics. Demand for counselling remained high, however, with additional counsellors recruited, more women were able to access this service this year. Women were also able to access well-being services while on the waiting list or fast-tracked if the need was urgent, through our Support and Guidance project.

Women and their children at our refuge and supported by our resettlement service participated in our extensive holidays programme with cultural, social, family and recreational activities to develop social networks, strengthen family bonds, create happy memories and have fun. The programme featured visits to local places of interest and trips further afield, including St Michael's Mount, local Museums, wildlife boat trips, beaches and lidos, parks and woodland trips. Onsite activities included communal pizza lunches using the outdoor pizza oven, baking sessions, planting and growing, and arts activities such as tie dyeing.

West Cornwall Women's Aid

Trustees' Report

The weekly Peer Support Group, which started last year, has gone from strength to strength - the group brings women together to inspire and encourage each other on their personal journeys to live lives free from domestic abuse. Sessions have included self-esteem and confidence building workshops, creative arts and healthy relationships workshops. The group brought women together to inspire and encourage each other on their personal and unique journeys to live lives free from domestic abuse.

The cost of living crisis has had a big impact on women affected by domestic abuse and sexual violence, and we have accessed over £10,000 of funds to directly support women to reduce the impact of the cost of living crisis on their lives.

We were part of a partnership led by The Women's Centre Cornwall that submitted a tender to deliver Independent Sexual Violence Advocacy services across the peninsula.

We continued to attend meetings and networking opportunities to work towards strengthening relationships with other commissioned and non-commissioned Domestic Abuse Sexual Violence (DASV) services. We continue to note:

- A sustained increase in requests for housing/homelessness advice
- An increase in contact from women still in abusive relationships
- A greater recognition of emotional abuse, including coercion and controlling behaviour
- Continued requests for support with anxiety, mental health issues and isolation
- A continued increase with requests for support with finances and food
- More online enquiries (email and direct message)

We have been able to deliver all these activities due to funding from a mix of sources - contracts, grant income, donations and in-kind support.

Contracts include:

Safer Cornwall commissioned our refuge provision and a resettlement programme for women and children. We were awarded a 10-year contract to deliver these services until March 2034.

A contract to deliver an outreach service, Krefta, for people affected by domestic abuse who are homeless or in unsafe accommodation. This is through the Women's Centre Cornwall who are the lead partner in this Safer Cornwall Contract.

We were pleased to be supported by a range of grant funders throughout the year that included:

Caledonia Investments Charitable Foundation, Brook Trust, Lloyds Foundation, BBC Children in Need, Garfield Weston Foundation, Masonic Charitable Foundation, Screwfix, Cornwall Council Community Chest, Cornwall Community Foundation, Asda Foundation, People in Mind Community Wellbeing Fund, Sedel-Collings Foundation, Police and Crime Commissioner Fund.

Donations received have been both financial and in-kind. Donations range from holidays, outings, and gifts for women and children to vital items such as pushchairs and women's sanitary products. Members of the public have supported WCWAID by donating items for use both in our refuge and within the community. Several community groups have continued to offer support, including local churches, Rotary clubs and local arts organisations.

WCWAID security and long-term funding

Trustees are confident and optimistic in respect of WCWAID's long term operations and are satisfied that the future of the charity is secure; the winning of a ten-year contract to continue to deliver refuge and resettlement services and securing of grants, such as the Henry Smith Charity funding for core costs until 2027, has contributed to this stability.

We are grateful to our staff and volunteers for working tirelessly to provide refuge accommodation for women and children fleeing an abuser and specialist services to women in the community who are experiencing or have experienced domestic abuse and or sexual violence. Also, for the incredible work which has been done to raise awareness of the issues and for the support of the local community; it's vital to all that we do, and we are overwhelmed by the generosity we have been shown.

West Cornwall Women's Aid

Trustees' Report

Risk Management

The board of trustees conducts a review of the major risks to which the charity is exposed. A risk register is regularly updated. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Jenny Wingham (resigned 10 October 2023)
	Alexandra Lethbridge (resigned 10 October 2023)
	Rachel Garside
	Rosalind Norton (resigned 17 November 2023)
	John Watts (resigned 30 April 2023)
	Tessa Snellgrove (resigned 6 June 2023)
	Emily Harrington
	Rhiannon Jones
	Ellen Rudge
	Gemma Pople (appointed 6 June 2023)
	Sue Penna (appointed 6 June 2023)
	Kirsty Arthur (appointed 24 August 2023)
	Cat Allinson (appointed 21 September 2023 and resigned 24 July 2024)
	Megan Field (appointed 10 October 2023)
	Thalia Hughes (appointed 21 November 2023)
	Martyn Crouch (appointed 21 November 2023)
Chairman:	Kirsty Arthur (appointed 24 August 2023)
Chief Executive Officer:	Elizabeth Matthews

Financial review

Policy on reserves

The Charity Commission recommends an amount not less than the equivalent of 3 months' expenditure is kept in free reserves and this is also the reserves policy of West Cornwall Women's Aid. At the year end, the level of free reserves in the charity was £297,235 (2023: £296,706). This is regarded to be satisfactory.

Of the total funds of the charity, which stand at £719,075 (2023: £727,365), £226,542 (2023: £228,772) is considered designated, being the net book value of the freehold property, held for use by the charity.

Principal funding sources

The principle funding sources are from Safer Cornwall, Big Lottery and other Grant providers. The corresponding expenditure of this income is made in accordance with the contract or grant agreement.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

West Cornwall Women's Aid

Trustees' Report

Reappointment of auditor

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of BK Plus Audit Limited as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

The annual report was approved by the trustees of the charity on 15 October 2024 and signed on its behalf by:

Rachel Garside
Trustee

Kirsty Arthur
Chairman and trustee

West Cornwall Women's Aid

Statement of Trustees' Responsibilities

The trustees (who are also the directors of West Cornwall Women's Aid for the purposes 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 15 October 2024 and signed on its behalf by:

Rachel Garside
Trustee

Kirsty Arthur
Chairman and trustee

West Cornwall Women's Aid

Independent Auditor's Report to the Members of West Cornwall Women's Aid

Opinion

We have audited the financial statements of West Cornwall Women's Aid (the 'charitable company') for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Balance Sheet, 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (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 for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

West Cornwall Women's Aid

Independent Auditor's Report to the Members of West Cornwall Women's Aid

Opinion on other matter 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 Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 Trustees' Report.

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

- adequate and proper 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 11), 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.

Auditor responsibilities for the audit of the financial statements

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

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

West Cornwall Women's Aid

Independent Auditor's Report to the Members of West Cornwall Women's Aid

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity at the planning stage of the audit. The charity is subject to laws and regulations that directly affect the financial statements, specifically the Companies Act 2006, Charities Act 2011 and Charities Statement of Recommended Practice. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. The charity is also subject to laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation or loss of the charity's ability to operate. In making this assessment we determined that the most significant elements of legislation include those relating to employment laws and regulations, health and safety standards and social care.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Making enquiries of management regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries, we also discussed with management changes in risk assessment relating to fraud, and whether there have been any known instances, allegations or suspicions of fraud, of which there were none.
- Considering the filings made at Companies House and any omissions thereon, of which none were identified.
- Discussing with management compliance with health and safety and social care legislation, including any reforms to these.
- Making enquiries of management and reviewing charity expenditure for any evidence of disputes, actual or potential litigation and claims, with regulators or any other such body, of which there were none.
- Audited the risk of management override of controls, including through testing of journal entries and other adjustments for appropriateness, and evaluating the rationale for significant transactions outside the normal course of charitable activities, of which there were none.
- Reviewed estimates and judgements made in the financial statements for any indication of bias and challenged assumptions used by management in making the estimates.
- Reviewed Board minutes and correspondence with regulators to corroborate the findings from the above.

Due to the inherent limitations of an audit, there remains a risk that we may not have detected some material misstatements in the financial statements or non-compliance with laws and regulations. This is despite the fact that we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed irregularities are from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. As with any audit, there remained a high risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. This risk was reduced by a thorough review of all controls in place that monitor items and transactions affecting the financial statements. The primary responsibility for the prevention and detection of irregularities and fraud rests with the trustees of the charity.

All relevant laws, regulations and significant risks of fraud identified have been clearly communicated to each member of the audit engagement team.

We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

West Cornwall Women's Aid

Independent Auditor's Report to the Members of West Cornwall Women's Aid

Use of our report

This report is made solely to the charitable company's trustees, 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 charity's trustees those matters we are required to state to them in an auditor's 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Chris Hession C.A. (Senior Statutory Auditor)
For and on behalf of BK Plus Audit Limited, Statutory Auditor

Alverton Pavilion
Trewithen Road
Penzance
Cornwall
TR18 4LS

16 October 2024

West Cornwall Women's Aid

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	80,680	184,925	265,605	282,140
Charitable activities	3	131,189	386,558	517,747	476,728
Investment income	4	<u>6,343</u>	<u>-</u>	<u>6,343</u>	<u>10,986</u>
Total Income		<u>218,212</u>	<u>571,483</u>	<u>789,695</u>	<u>769,854</u>
Expenditure on:					
Charitable activities	5	<u>(224,675)</u>	<u>(573,310)</u>	<u>(797,985)</u>	<u>(725,969)</u>
Total Expenditure		<u>(224,675)</u>	<u>(573,310)</u>	<u>(797,985)</u>	<u>(725,969)</u>
Net (expenditure)/income		(6,463)	(1,827)	(8,290)	43,885
Transfers between funds		<u>11,307</u>	<u>(11,307)</u>	<u>-</u>	<u>-</u>
Other recognised gains and losses					
Net movement in funds		4,844	(13,134)	(8,290)	43,885
Reconciliation of funds					
Total funds brought forward		<u>545,362</u>	<u>182,003</u>	<u>727,365</u>	<u>683,480</u>
Total funds carried forward	20	<u>550,206</u>	<u>168,869</u>	<u>719,075</u>	<u>727,365</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 20.

West Cornwall Women's Aid
(Registration number: 04694786)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	182,165	181,033
Investments	12	<u>127,215</u>	<u>127,215</u>
		<u>309,380</u>	<u>308,248</u>
Current assets			
Debtors	13	26,830	19,121
Investments		-	2,500
Cash at bank and in hand		<u>446,286</u>	<u>480,198</u>
		473,116	501,819
Creditors: Amounts falling due within one year	14	<u>(63,421)</u>	<u>(82,702)</u>
Net current assets		<u>409,695</u>	<u>419,117</u>
Net assets		<u>719,075</u>	<u>727,365</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	20	168,869	182,003
Unrestricted income funds			
Unrestricted funds		<u>550,206</u>	<u>545,362</u>
Total funds	20	<u>719,075</u>	<u>727,365</u>

The financial statements on pages 16 to 37 were approved by the trustees, and authorised for issue on 15 October 2024 and signed on their behalf by:

Rachel Garside
Trustee

Kirsty Arthur
Chairman and trustee

West Cornwall Women's Aid

Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash (expenditure)/income		(8,290)	43,885
Adjustments to cash flows from non-cash items			
Depreciation		12,759	12,385
Investment income	4	(6,343)	(10,986)
Loss on disposal of fixed assets held for the charity's own use	8	398	128
		(1,476)	45,412
Working capital adjustments			
Increase in debtors	13	(7,709)	(2,526)
(Decrease)/increase in creditors	14	(7,668)	7,389
Decrease in deferred income		(11,613)	(16,442)
Net cash flows from operating activities		(28,466)	33,833
Cash flows from investing activities			
Interest receivable and similar income	4	3,638	986
Purchase of tangible fixed assets	11	(14,289)	(25,994)
Purchase of investments		-	(7,215)
Investment disposal		2,500	-
Income from rents		2,705	10,000
Net cash flows from investing activities		(5,446)	(22,223)
Net (decrease)/increase in cash and cash equivalents		(33,912)	11,610
Cash and cash equivalents at 1 April		480,198	468,588
Cash and cash equivalents at 31 March		446,286	480,198

All of the cash flows are derived from continuing operations during the above two periods.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

West Cornwall Women'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 notes. The figures in the financial statements have been rounded to the nearest pound sterling.

Going concern

The financial statements have been prepared on a going concern basis. In preparing and approving these financial statements the trustees have given due consideration to going concern risks.

There are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern and the trustees are satisfied that the Charity will be able to operate within the available facilities for the foreseeable future, being a period no less than 12 months from the date of approval of these financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature are recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be measured reliably.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Donated services and facilities

In accordance with the Charities SORP (FRS 102), the time provided by general volunteers is not recognised. More information about volunteers contributions is included in the trustees' report.

Investment income

Investment income is recognised on a receivable basis.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2024

Charitable activities

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Other income

Material incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

Costs of generating funds are the costs associated with attracting voluntary income.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating staff costs by the time spent and other costs by their usage.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Furniture and equipment

Depreciation method and rate

20% per annum on a reducing balance basis

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2024

Computers	33% per annum on a reducing balance basis
Building improvements	15% per annum on a reducing balance basis
Freehold Property	Straight line basis over 50 years

Investment properties

Investment property is carried at fair value, derived from the current market prices for comparable real estate determined annually by the trustees. The trustees use observable market prices, adjusted if necessary for any difference in the nature, location or condition of the specific asset. Changes in fair value are recognised in the Statement of Financial Activities.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2024

Financial instruments

Classification

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Recognition and measurement

Basic financial assets and liabilities are initially measured at transaction price (including transaction costs) and subsequently measured at their settlement value.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2024

2 Income from donations and legacies

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2024	2023
	£	£	£	£
Donations and legacies;				
Other Donations	19,632	720	20,352	18,484
Grants;				
Unrestricted Grants	30,000	-	30,000	30,000
Childrens Workers (BBC Children In Need)	-	33,162	33,162	33,219
The National Lottery Community Fund	-	79,707	79,707	89,841
Lloyds Bank Foundation for England and Wales	24,988	-	24,988	27,250
Bishop's Fund	-	-	-	500
Community Foundation	-	-	-	9,962
CCF Grants	-	24,023	24,023	13,787
Bolingey Barbarians	-	1,000	1,000	-
The Morrisons Foundation	-	-	-	16,000
Covid-19 Relief Fund	-	-	-	10,000
Caledonia Charitable Trust	-	8,848	8,848	5,634
The Brook Trust	-	9,000	9,000	9,000
Trevi Sparks	-	-	-	14,709
Asda Utilities Grant	-	1,560	1,560	-
Penzance Council	-	2,950	2,950	-
Masonic Charitable Foundation	-	10,455	10,455	-
Screwfix	-	5,000	5,000	-
SWPA Small Grant	-	1,000	1,000	-
Sackler Trust	5,000	-	5,000	-
St Aubyn Foundation	-	7,500	7,500	-
SU Grants - 2023	-	-	-	3,754
SU Grants - 2024	1,060	-	1,060	-
	<u>80,680</u>	<u>184,925</u>	<u>265,605</u>	<u>282,140</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2024

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Safer Cornwall (prev. CSPD Refuge)	-	303,514	303,514	264,034
Safer Cornwall (prev. CSPD Children in Refuge)	-	-	-	39,681
Krefta Foundation	-	83,044	83,044	54,407
Refuge rental income	131,189	-	131,189	118,606
	<u>131,189</u>	<u>386,558</u>	<u>517,747</u>	<u>476,728</u>

4 Investment income

	Unrestricted General £	Total 2024 £	Total 2023 £
Income from other investments	3,638	3,638	986
Income from rents	2,705	2,705	10,000
	<u>6,343</u>	<u>6,343</u>	<u>10,986</u>

5 Expenditure on charitable activities

	Activity undertaken directly £	Grant funding of activity £	Activity support costs £	2024 £	2023 £
Community Services Project	66,696	-	22,419	89,115	97,608
Counselling and Advice	401,621	-	161,874	563,495	508,963
Volunteer Project	29,966	-	237	30,203	20,038
Property costs	90,027	-	-	90,027	76,386
Cost of raising funds	-	5,509	-	5,509	5,377
Governance	-	-	19,636	19,636	17,597
	<u>588,310</u>	<u>5,509</u>	<u>204,166</u>	<u>797,985</u>	<u>725,969</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2024

5 Expenditure on charitable activities (continued)

Analysis of charitable activities

	Cost of raising funds	Community Support Project	Counselling and Advice	Volunteer Project	Property costs	Governance	Apportionment of support costs	Auditors' Remuneration	Total
Direct costs									
Establishment costs	-	-	-	-	85,671	-	-	-	85,671
Depreciation (and losses on disposal) of tangible fixed assets	-	1,410	6,964	427	4,356	-	-	-	13,157
Employment costs	-	60,085	345,999	29,248	-	-	-	-	435,332
Sundry and other costs	-	5,201	48,658	291	-	-	-	-	54,150
	-	66,696	401,621	29,966	90,027	-	-	-	588,310
Support costs									
Employment costs	5,509	-	114,941	-	-	8,236	-	-	128,686
Office expenses	-	22,419	46,933	237	-	-	-	-	69,589
Accountancy fees	-	-	-	-	-	-	3,990	-	3,990
Auditors' remuneration	-	-	-	-	-	-	-	7,350	7,350
Trustees' expenses	-	-	-	-	-	60	-	-	60
	5,509	22,419	161,874	237	-	8,296	3,990	7,350	209,675
	5,509	89,115	563,495	30,203	90,027	8,296	3,990	7,350	797,985

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2024

6 Analysis of governance and support costs

Basis of allocation

Reference	Method of allocation
Employment costs	Based on estimate of time spent
Office expenses	Allocated based on time spent
Staff support	Based on the employment costs ratios

Governance costs

	Restricted funds £	Total 2024 £	Total 2023 £
Audit of the financial statements	7,350	7,350	6,000
Other accountancy costs	3,990	3,990	3,500
Allocated support costs	8,296	8,296	8,054
	<u>19,636</u>	<u>19,636</u>	<u>17,554</u>

7 Government grants

Government grants recognised in the financial statements are made up of funds from Cornwall Council, funded by the government.

The amount of grants recognised in the financial statements was £386,558 (2023 - £358,122).

8 Net incoming/outgoing resources

Net (outgoing)/incoming/outgoing resources for the year include:

	2024 £	2023 £
Operating lease rentals	2,718	2,718
Audit fees	7,350	6,000
Loss on disposal of fixed assets held for the charity's own use	398	128
Depreciation of fixed assets	<u>12,759</u>	<u>12,385</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2024

9 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Ellen Rudge

£60 (2023: £Nil) of expenses were reimbursed to Ellen Rudge during the year.

The amount reimbursed relates to travel expenses incurred.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	522,967	482,638
Social security costs	33,507	30,815
Pension costs	7,544	6,343
	<u>564,018</u>	<u>519,796</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2024 No	2023 No
Charitable activities	<u>29</u>	<u>28</u>

25 (2023 - 19) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £7,544 (2023 - £6,343).

The charity operates a defined contribution pension plan. The basis for allocating the liability and expenses between activities is in line with the basis of allocation detailed in Note 5 to the accounts.

Pension liabilities and expenses are allocated to unrestricted funds and restricted funds on the same basis as other employee-related costs unless the terms of a restriction prohibit the allocation of such costs to a restricted fund.

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £33,377 (2023 - £32,862).

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2024

11 Tangible fixed assets

	Freehold Property £	Short leasehold land and buildings £	Furniture and equipment £	Total £
Cost				
At 1 April 2023	155,045	28,044	111,008	294,097
Additions	3,000	-	11,289	14,289
Disposals	-	-	(2,381)	(2,381)
At 31 March 2024	<u>158,045</u>	<u>28,044</u>	<u>119,916</u>	<u>306,005</u>
Depreciation				
At 1 April 2023	13,097	19,732	80,235	113,064
Charge for the year	3,109	1,247	8,403	12,759
Eliminated on disposals	-	-	(1,983)	(1,983)
At 31 March 2024	<u>16,206</u>	<u>20,979</u>	<u>86,655</u>	<u>123,840</u>
Net book value				
At 31 March 2024	<u>141,839</u>	<u>7,065</u>	<u>33,261</u>	<u>182,165</u>
At 31 March 2023	<u>141,948</u>	<u>8,312</u>	<u>30,773</u>	<u>181,033</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2024

12 Fixed asset investments

	2024 £	2023 £
Investment properties	<u>127,215</u>	<u>127,215</u>
Investment properties		Investment properties £
Cost or Valuation		
At 1 April 2023		<u>127,215</u>
Provision		
At 31 March 2024		<u>-</u>
Net book value		
At 31 March 2024		<u>127,215</u>
At 31 March 2023		<u>127,215</u>

The fair value of the proportion of the freehold property held as investment property was determined by way of an Independent Valuation upon its acquisition in 2019.

There was a valuation on the split use property by a professional independent valuer in the previous year, the trustees have determined an appropriate amount to have been apportioned to Investment Property, and consider Investment Properties are shown at their fair value.

13 Debtors

	2024 £	2023 £
Trade debtors	10,879	10,879
Prepayments	3,900	3,242
Accrued income	<u>12,051</u>	<u>5,000</u>
	<u>26,830</u>	<u>19,121</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2024

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	2,380	994
Other taxation and social security	8,832	8,749
Other creditors	-	4,810
Accruals	15,522	19,849
Deferred income	36,687	48,300
	<u>63,421</u>	<u>82,702</u>

	2024 £	2023 £
Deferred income at 1 April 2023	48,300	64,742
Resources deferred in the period	36,687	48,300
Amounts released from previous periods	<u>(48,300)</u>	<u>(64,742)</u>
Deferred income at year end	<u>36,687</u>	<u>48,300</u>

15 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Other		
Within one year	2,634	2,634
Between one and five years	<u>5,239</u>	<u>7,873</u>
	<u>7,873</u>	<u>10,507</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2024

16 Income under lease arrangements

Operating lease income

Total future minimum lease payments receivable under non-cancellable operating leases as lessor are as follows:

	2024 £	2023 £
Other		
Within one year	-	2,500

The charity had an operating lease arrangement with a tenant in respect of a shop on the ground floor of its freehold property. This proportion of the property is held on the balance sheet as investment property and income is recognised in the Statement of Financial Activities as Investment Income. A rent review was carried out by the charity in the prior year and the annual rent was revised to £10,000 per annum. The lease ceased on June 2023.

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £7,544 (2023 - £6,343).

18 Charity status

The Charity is a private company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the Charity in the event of liquidation.

The Charity is incorporated in England and Wales. The address of its registered office is:

Maura Place
11 Market Place
Penzance
England
TR18 2JB

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2024

19 Contingent assets

The National Lottery Community Fund grant is multi-year grant that provides expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a 5-year grant to August 2026 to receive the following per year - £92,058, £83,170, £79,012, £75,061, £71,308.

The Safer Cornwall - Refuge & CYP projects are covered by a multi-year grant that provides for the expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant was a 3-year grant to March 2023 with a one-year extension granted, receiving around £300,000 per year in total.

The Krefta project is a multi-year grant that provides for the expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a 2-year grant to July 2024 to receive around £82,000 per year.

The BBC Children in Need grant is a multi-year grant that provides for the expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a 3-year grant to May 2024 to receive the following per year - £32,230, £32,668, £33,110.

The Lloyds Bank Foundation for England and Wales is a multi-year grant that provides for the expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a 2-year grant to June 2024 to receive £25,000 per year.

The Masonic Charitable Foundation is a multi-year grant that provides for the expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a 3-year grant to August 2026 to receive £18,000 per year.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2024

20 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
General Fund	316,590	218,212	(222,445)	11,307	323,664
<i>Designated</i>					
Building Reserve	228,772	-	(2,230)	-	226,542
Total unrestricted funds	<u>545,362</u>	<u>218,212</u>	<u>(224,675)</u>	<u>11,307</u>	<u>550,206</u>
Restricted funds					
Safer Cornwall (prev. CSPD)	76,229	303,514	(311,074)	984	69,653
Krefta Foundation	12,666	83,044	(77,162)	-	18,548
BBC Children in Need: Outreach/Children Workers	1,679	33,162	(32,651)	-	2,190
The Brook Trust	-	9,000	(9,000)	-	-
Safer Cornwall CYP (prev. CSPD Children in Refuge)	984	-	-	(984)	-
Volunteer Project: Big Lottery Fund Grant	1,293	-	(67)	(1,226)	-
The National Lottery Community Fund	55,141	79,707	(89,099)	-	45,749
Lloyds Bank Foundation for England and Wales	11,272	-	-	(7,288)	3,984
Bishops Fund	470	-	(470)	-	-
Big Lottery Awards for All Grant	3,429	-	(636)	(2,793)	-
Caledonia Charitable Trust	5,224	8,848	(13,437)	-	635
The Morrisons Foundation	13,126	-	(5,784)	-	7,342
CCF Grants	490	24,023	(17,670)	-	6,843
Asda Utilities Grant	-	1,560	(1,560)	-	-
Penzance Council	-	2,950	(2,950)	-	-
SWPA Small Grant	-	1,000	-	-	1,000
Bolingey Barbarians	-	1,000	-	-	1,000
Counsellor's Community Chest	-	720	-	-	720
St Aubyn Foundation	-	7,500	-	-	7,500
Masonic Charitable Foundation	-	10,455	(6,750)	-	3,705
Screwfix Grant	-	5,000	(5,000)	-	-
Total restricted funds	<u>182,003</u>	<u>571,483</u>	<u>(573,310)</u>	<u>(11,307)</u>	<u>168,869</u>
Total funds	<u>727,365</u>	<u>789,695</u>	<u>(797,985)</u>	<u>-</u>	<u>719,075</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2024

There has been a fund transfer between the two Safer Cornwall funds, following the renewal of terms, which represents the net book value of fixed assets purchased with the Safer Cornwall CYP funds. There were also transfers to the General Fund that were permitted following the end of specific projects, for which restricted funding was provided; these balances represented the net book value of fixed assets purchased with these funds but for which there is no longer an obligation to repay.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General					
General Fund	337,964	178,076	(192,302)	(7,148)	316,590
Designated					
Building Reserve	<u>223,787</u>	<u>-</u>	<u>(2,230)</u>	<u>7,215</u>	<u>228,772</u>
Total unrestricted funds	<u>561,751</u>	<u>178,076</u>	<u>(194,532)</u>	<u>67</u>	<u>545,362</u>
Restricted					
Safer Cornwall (prev. CSPD)	25,619	268,704	(232,165)	14,071	76,229
Krefta Foundation	-	54,407	(41,741)	-	12,666
BBC Children in Need: Outreach/Children Workers	2,357	33,219	(33,897)	-	1,679
The Brook Trust	-	9,000	(9,000)	-	-
Safer Cornwall CYP (prev. CSPD Children In Refuge)	29,841	35,011	(49,797)	(14,071)	984
Volunteer Project: Big Lottery Fund Grant	1,376	-	(83)	-	1,293
The National Lottery Community Fund	52,192	99,802	(96,853)	-	55,141
Lloyds Bank Foundation for England and Wales	3,977	27,250	(19,955)	-	11,272
Bishops Fund	206	500	(120)	(116)	470
Big Lottery Awards for All Grant	4,223	-	(794)	-	3,429
Caledonia Charitable Trust	-	5,634	(410)	-	5,224
SU Grants	681	11,496	(12,226)	49	-
The Morrisons Foundation	-	16,000	(2,874)	-	13,126
CCF Grants	1,257	6,045	(6,812)	-	490
Trevi Sparks	-	14,709	(14,709)	-	-
Covid-19 Relief Fund	<u>-</u>	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>
Total restricted funds	<u>121,729</u>	<u>591,777</u>	<u>(531,436)</u>	<u>(67)</u>	<u>182,003</u>
Total funds	<u>683,480</u>	<u>769,853</u>	<u>(725,968)</u>	<u>-</u>	<u>727,365</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2024

The specific purposes for which the funds are to be applied are as follows:

Unrestricted funds:

These are funds that can be spent freely. The purpose of the designated reserves, as set by the Trustees, is as follows:

The Building Reserve is to be held for use by the charity, and is wholly represented by fixed assets.

Restricted funds:

Safer Cornwall (previously CSPD) is to cover refuge provision, support for women and children in the refuge, and resettlement costs.

BBC Children in Need has funded Children's Workers In Refuge, including outreach.

The National Lottery Community Fund grant has provided funds for the Community Services Project - Helpline, Outreach, Counselling and Group Work.

The Lloyds Bank Foundation for England and Wales has provided funds for the charity's ongoing costs.

The Krefta Foundation has provided funds for the administration of "The Domestic Abuse Outreach Service", offering support to people fleeing domestic abuse but who are unable to access specialist safe accommodation for domestic abuse.

The Morrisons Foundation has funded creating a hub for local women and families.

All other grants were given for specific activities and projects.

Balances were sufficient to enable each fund to be applied in accordance with any restrictions.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2024

21 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2024
	General	Designated		
	£	£	£	£
Tangible fixed assets	26,429	99,327	56,409	182,165
Fixed asset investments	-	127,215	-	127,215
Current assets	323,969	-	149,147	473,116
Current liabilities	(26,734)	-	(36,687)	(63,421)
Total net assets	323,664	226,542	168,869	719,075

	Unrestricted funds		Restricted funds	Total funds at 31 March 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	19,884	101,557	59,592	181,033
Fixed asset investments	-	127,215	-	127,215
Current assets	328,799	-	173,021	501,820
Current liabilities	(32,093)	-	(50,610)	(82,703)
Total net assets	316,590	228,772	182,003	727,365

22 Related party transactions

Lizzie Matthews, the CEO and company secretary, had travelling expenses of £Nil (2023: £21) reimbursed in the year. No balance was owing as at the year-end.

The aggregate amount of donations received without conditions from trustees was £Nil (2023: £470).

Controlling entity

The charity is controlled by the Trustees who are all Directors of the company.

Accounts

Company registration number: 04694786

Charity registration number: 1100329

West Cornwall Women's Aid

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Walker Moyle Ltd
Alverton Pavilion
Trewithen Road
Penzance
Cornwall
TR18 4LS

West Cornwall Women's Aid

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West Cornwall Women's Aid

Reference and Administrative Details

Trustees

Jenny Wingham
Alexandra Lethbridge
Rachel Garside
Rosalind Norton
Irene Sampson (resigned 20 April 2022)
John Watts (resigned 30 April 2023)
Tessa Snellgrove (resigned 6 June 2023)
Emily Harrington
Rhiannon Jones
Mandy Pearce (resigned 31 March 2023)
Ellen Rudge
Gemma Pople
Sue Penna
Kirsty Arthur

Senior Management / Leadership Team

Elizabeth Matthews, CEO and Company Secretary

Charity Registration Number

1100329

Company Registration Number

04694786

Registered Office

The charity is incorporated in England and Wales.
Maura Place
11 Market Place
Penzance
England
TR18 2JB

Solicitors:

Coodes Solicitors
8 Market Street
St Austell
Cornwall
PL25 4BB

Senior Statutory Auditor

Paula Thomas BA FCA DChA

Auditor

Walker Moyle Ltd
Alverton Pavilion
Trewithen Road
Penzance
Cornwall
TR18 4LS

Bankers

HSBC Plc
Penzance
1 Greenmarket
Penzance
Cornwall
TR18 2SD

West Cornwall Women's Aid

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2023. The report is a combined annual report containing a directors' report as required by company law. The financial statements have been prepared in accordance with current statutory requirements, the Articles of Association, and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP FRS 102).

Reference and Administrative information, set out on Page 1, forms part of this report.

Governance

West Cornwall Women's Aid was incorporated as a Company Limited by Guarantee on 12 March 2003 and is regulated by its Memorandum and Articles of Association.

The Company was registered with the Charity Commission on 27 October 2003. The Company is a Charity with the objects to provide relief of poverty, distress and suffering experienced by women and their children who have been abused in domestic situations.

The organisation is a charitable company limited by guarantee. The Company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the Company being wound up, members are required to contribute an amount not exceeding £10.

The individuals listed on Page 1 served as Directors for the purposes of Company Law and Trustees for the purpose of Charity Law during the year.

The Trustees meet regularly and are responsible for the strategic direction of the Charity. The day to day running of the Charity is overseen by the CEO. Trustees are elected at the Annual General Meeting and one-third shall retire from office by rotation. Decisions are made based on a majority of votes.

The Trustees are an experienced and cohesive group. We seek to recruit Trustees with particular skills and interests. New Trustees complete a training programme.

The major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems or procedures have been established to manage those risks.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

West Cornwall Women's Aid

Trustees' Report

Charity History

West Cornwall Women's Aid (WCWA) has been working in the field of Domestic Abuse and Sexual Violence (DASV) and delivering projects in West Cornwall for 34 years. WCWA was established in 1987 by a group of female volunteers who initially ran a Helpline in Penzance. WCWA research established the level of need for safe accommodation for women and children seeking to flee from DASV. A campaign to raise the profile of the project and findings from the research resulted in the acquisition of suitable premises which became an operational refuge in 1992; whilst retaining an office and support services in central Penzance. A second refuge property was acquired in 1995. WCWA can accommodate up to 11 women and 16 children within its refuge provision, which is a UK wide resource.

The Community Service Project was established in 2001, for women and children living in West Cornwall and the Isles of Scilly whose lives have been affected by DASV. WCWA provides Helpline, Outreach, Counselling and Group Work Programmes. It is well documented that where women and children are forced to flee the county this serves to compound their difficulties - loss of family and friends, loss of local connection and disruption to education. The effectiveness of the Community Services Development Project is due to early intervention, prevention and protection; intervention type is defined by the women and children, preventing the breakdown of family structures and sustainable community support. Specifically trained volunteers are the direct workforce for the Community Services Project.

WCWA is women-founded and women-led. Gender based violence against women and girls is a violation of human rights and is rooted in gender inequality. WCWA aims to educate and build individual resilience of women and girls to reduce further abuse and increase life chances for themselves, their children and consequently generations to come. WCWA defines itself as a feminist organisation that strongly believes in empowering women experiencing domestic violence and abuse to take control of their own lives and to make their own choices and decisions.

Mission Statement

Vision

West Cornwall Women's Aid's vision is of a world where women and children live their lives free from domestic and sexual abuse.

Mission

West Cornwall Women's Aid exists to bring an end to the harm done through domestic abuse and sexual violence. Our work is holistic and empowering, working alongside survivors to achieve independent lives free from abuse.

Values

West Cornwall Women's Aid's core values reflect our history and were developed with staff, service users and trustees. We are:

- Women and children focused
- Empowering
- Diverse and anti-discriminatory in our practice
- Committed to service users having a central voice within the organisation
- Feminist in our understanding of domestic abuse and sexual violence

West Cornwall Women's Aid

Trustees' Report

Objectives

The Charity's objects are:

- to provide for the relief of poverty, distress and suffering experienced by women or children who have experienced domestic abuse and/or sexual violence irrespective of race, culture, sexual orientation or ability, in particular but not exclusively by:
 - a) providing short term refuge accommodation to women and their children whose safety is at risk as a result of domestic abuse, sexual violence including exploitation and modern slavery, honour-based violence and female genital mutilation;
 - b) providing support services to women and their children in refuge accommodation to meet their additional physical, mental and emotional needs, to promote their long-term safety and well-being and to enable them to progress from danger to safety and independence;
 - c) providing on-going community-based support for the health and well-being of women and their families who are safe to do so and who wish to do so, to stay in their own homes;
 - d) providing community resettlement services to support women and their children progressing from refuge accommodation to independent living;
 - e) recruiting, training and supporting paid and unpaid staff to provide a range of community-based services to women and children (in particular but not exclusively one to one support, counselling, helpline, psycho-educational and other well-being activities).
- to inform and educate the public, other service providers and authorities and the media on gender-based abuse and its impacts.

West Cornwall Women's Aid

Trustees' Report

Activities

In determining activities Trustees have given due regard to the Charities Commission guidance on Public Benefit. Our activities deliver public benefit as follows:

- Exchange and analysis of information relating to domestic abuse and sexual violence (DASV) with the agencies represented at the Cornwall Domestic Abuse and Sexual Violence Delivery Group; feeding into Cornwall Domestic Abuse and Sexual Violence Strategic Group, MARAC Steering Group and Domestic Homicide Review Panel
- Exchange information relating to DASV with Safer Cornwall and Police & Crime Commissioner
- Work with the Cornwall Community Safety Partnership for Safer Towns to target persistent problem areas and work with communities and partners to develop sustainable solutions
- Representation at Multi Agency Referral Conferences (MARAC)
- Provide information to raise awareness of DASV and its impacts to the public
- Provide Refuge accommodation for up to 11 women and 16 children
- Operate a Helpline, in West Cornwall, for women who are, or have been, in abusive relationships or households or who have experienced sexual abuse
- Provide on-going telephone and on-line support for women in West Cornwall and the Isles of Scilly
- Provide a face-to-face support service for women at risk assessed venues across West Cornwall
- Provide a free Counselling service
- Provide and facilitate a rolling group work programme: therapeutic groups, psycho-educational courses, CBT, empowerment workshops and peer led groups for women whose lives have been affected by abuse including historic/childhood abuse
- In collaboration with partners co-ordinate and lead an annual vigil and 'Reclaim the Night' event in Penzance during 16 Days of Action
- Through an informal partnership (via a sub-contract) with lead organisation, The Women's Centre Cornwall, and Konnect Communities WCWA now delivers support to women in West Cornwall who are experiencing domestic abuse and are at risk of homelessness through the Krefta service. The service commenced in September 2022

West Cornwall Women's Aid

Trustees' Report

Achievements and Performance

In this reporting year we have been awarded the following grants/contracts:

Safer Cornwall commissioned refuge provision and resettlement programme for women and children (staff and services) April 2020 - 2023, and this was extended to March 2024

Our National Lottery 5-year grant commenced its second year in September 2022

In August 2022, The Women's Centre Cornwall were awarded the contract to provide an outreach service, Krefta, for people fleeing domestic abuse who could not access specialist accommodation. In an informal partnership WCWA agreed, via a 2-year sub-contracting arrangement, to deliver the service to eligible women in West Cornwall. Krefta: Year 1 £81,611, Year 2 £83,243

We were pleased to be supported by a range of grant funders throughout the year. These included: Morrisons, Caledonia Charitable Trust, Brook Trust, Lloyds Foundation.

Our existing funders include:

- BBC Children in Need
- Garfield Weston Foundation
- Trevi - Southwest Women's Spark Project
- National Lottery Community Fund
- HeadStart
- Cornwall Council Community Chest
- Cornwall Community Foundation small grants

Donations received have been both financial and in kind. Donations range from holidays, outings, and gifts for women and children to vital items such as pushchairs and women's sanitary products. Members of the public have supported WCWA by donating items for use both in our refuge and within the community. Several community groups have continued to offer support, including local churches, Rotary clubs and local arts organisations

West Cornwall Women's Aid

Trustees' Report

Who used and benefited from our services

Refuge Services

The provision of a refuge service, to women and children who are at high risk from domestic abuse, is a key component of WCWA's service provision. Women and children receive intensive support focused on increasing their safety and assisting them in their recovery from abuse. We aim to improve well-being and an understanding of the dynamics of domestic abuse.

We continue to provide Refuge accommodation for up to 11 women and 16 children and a resettlement programme for women and children after they leave the refuge.

Service provision for 2022/23 as follows:

- Total number of women accommodated in refuge: 29
- Total number of new women accommodated in refuge: 24
- Total number of new children accommodated in refuge: 17
- Length of stay: The total number of bed nights was 3,240, which averaged at 111 per woman/family
- Sample of referring agencies: Self-Referrals, National Women's Aid, Specialist DASV Providers including IDVAs and Krefta, Police, Addiction Agencies, Housing Providers, Social Care and Health services
- Total number of new women supported in resettlement: 12
- Total number of new children supported in resettlement: 9
- Total number of women accessing resettlement support trips/activities: 29
- Total number of children accessing resettlement support trips/activities: 34

Resettlement Services

Our Resettlement Services experienced a shift in the type of support women required, with less demand for urgent support than the previous year when the service was significantly impacted by women's trauma and isolation because of the COVID-19 pandemic. We have been able to resume delivery of more group work and activities, including the introduction of a new peer support group.

The service continues to provide intensive one-to-one support as women move on from refuge and into the community. Practical assistance is provided to ensure safety measures are in place when women move into their new homes, and our workers offer support with dealing with a variety of issues, including accessing financial support, organising utilities, arranging the move, budgeting, and transitioning children into new schools.

Once women are settled in their homes, group work is offered to encourage social connection and to support further emotional recovery. Women are supported by a Family Worker and Resettlement Worker who provide sessions individually and together with the family, helping to strengthen family bonds and resolve issues.

Community Services - Helpline, Outreach, Counselling and Group Work

A dedicated group of trained volunteers works alongside WCWA staff to deliver our Community Services to women living in West Cornwall and the Isles of Scilly. We introduced two part-time Helpline and Wellbeing roles to support the volunteers to deliver our helpline service and to strengthen our provision of tailored wellbeing support to women accessing our Community Services.

We have qualified volunteer counsellors and student counsellors (training at Diploma or Degree level) who provide one-to-one counselling. Our Clinical Lead oversees the counselling service and is also responsible for delivering group therapy supported by a counsellor.

Our Community Services aim to support women and their children with early intervention, as well as prevention and protection from further harm. A wide range of activities and services are provided to support women to develop safety plans, to help women and children to recover from trauma, and to prevent the breakdown of family structures. The service works with women and children who are experiencing abuse, and with those who are impacted by the trauma of historical abuse.

We have established referrals with relevant agencies and support services to meet additional needs, e.g. Early Help Hub, Multi Agency Referral Unit (MARU), We are With You, Outlook Southwest, Citizen's Advice Bureau, Colleges and food banks.

West Cornwall Women's Aid

Trustees' Report

Helpline and Outreach

- Helpline recorded calls: 332
- Total number of women receiving community services support: 405
- Total number of new women to the service in the reporting year: 297
- Number of clients who received email support: 134
- Number of clients who received text support: 35
- Total number of women receiving support from Krefta: 53

Counselling

- Number of women in weekly counselling sessions: 30
- Number of women in therapy group: 15

Group Work Programmes and Clinics

Number of women accessing a range of group support: 80

- Trauma informed yoga group: 24
- Drop-in: 10
- Craft group: 12
- Peer support: 4
- Walking group: 3
- Therapy group: 15
- Legal Clinic: 5
- CV support and career advice: 1
- Art and Well-Being group: 6

Volunteer programme

Our volunteers were delighted to be able to return to delivering a fully operational community service at Maura Place. The helpline was once again staffed by volunteers, who were also able to begin outreach sessions in community venues. We also re-introduced a number of groups, including trauma-informed yoga, craft group and walking group. Several counsellors had left the organisation during the COVID-19 pandemic, and we identified a need to recruit student counsellors, who we attracted through placement provision.

We began an 8-week volunteer training programme in April 2022, with six women starting the training, of which four completed. We found it challenging to recruit new volunteers, which we attribute to the 'fall-out' from the pandemic as some people continued to be reluctant to meet in groups. A second volunteer training programme began in September 2022, with six women starting and all completing the programme.

One of our volunteers came to us with knowledge and experience of housing, benefits, financial and legal related issues, and she has completed specialist training to be able to offer support and guidance to women.

Our volunteer training programme was reviewed and updated, with implementation of the new programme beginning towards the end of the year. Our 8-week training programme includes: Understanding and Recognising Domestic Abuse and Sexual Violence, Child Sexual Exploitation, Safeguarding, Equality and Diversity and Family Law.

Total number of volunteers (including trustees): 36 (10 trustees)

Volunteers also received additional training in the following areas:

- Trauma x 2 sessions
- Safeguarding x 2 sessions
- Listening skills x 1 session
- Domestic abuse and sexual violence x 1 session
- Alcohol and substance mis-use x 2 sessions
- Resilience training x 1 session

West Cornwall Women's Aid

Trustees' Report

Volunteer Activities - number of hours

- Travel: 678
- Supervision, meetings and activities: 184
- Refuge: 400
- Helpline/Outreach: 700
- Counselling: 600
- Group work: 400
- Training: 320
- Trustees: 880

Total number of volunteer hours: 4,162

Risk Management

The board of trustees conducts a review of the major risks to which the charity is exposed. A risk register is being completed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre. The charity is currently in the process of being assessed by Women's Aid Federation of England for their National Quality Standards level 1 to ensure a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

West Cornwall Women's Aid

Trustees' Report

Activities during this reporting year:

In November 2022, West Cornwall Women's Aid marked 35 years since the charity was established. WCWA began in 1987 when a group of local women came together to launch a domestic abuse helpline after identifying a need in the community. We celebrated our 35th anniversary and achievements with a community event at Maura Place attended by a range of stakeholders, grant funders, women who use or who have used our services, past and current staff and volunteers. As part of this event, women who had been participating in the trauma-informed creative writing project performed and shared some of their powerful work on the topic of freedom. This group has gone on to work with a professional theatre company to create work to be performed at the Minack Theatre in Cornwall.

This year we continued to make progress in terms of raising our profile and local awareness. We were a lead partner for the second year running in '16 Days of Action', a series of events in Penzance highlighting the issue of violence against girls and women. We saw the initiative grow in influence and awareness and it is now becoming an established event in the town's calendar, with support from an increasing number of organisations and community partners. The campaign attracted media attention, including a feature by local ITV news with interviews.

WCWA celebrated International Women's Day on 8th March with an event to bring the women we support together. As part of our celebrations, we created a wellbeing room - a space designed to comfort and encourage feelings of peace and security. Other activities on the day included a Laughter Workshop, Trauma Informed Yoga workshop, Community Choir session and Cornish language workshop.

Our Community Services have been delivering a wide variety of group work, including trauma-informed yoga, walking group, craft and art groups and a legal clinic, which saw women able to access specialised advice free of charge. Demand for counselling remained high, with more women being able to access wellbeing services while on the waiting list, or being fast-tracked if the need was urgent, due to our newly developed Support and Guidance project.

Women and their children at our refuge and supported by our resettlement service were invited to attend our extensive summer holiday programme, with outings to local beaches and attractions including an outdoor sculpture park, wildlife sanctuary, castle and lido. We also offered communal lunches onsite at the refuge, making use of our new gas BBQ and pizza oven to provide opportunities for the women to socialise and build support networks. Due to the cost-of-living rises, most of the children would not have had the opportunity to go on trips over the summer without our programme. It remains a fundamental way of engaging women and children with our service and supports family cohesion.

We also introduced a weekly Peer Support Group, which has included sessions on self-esteem and confidence building, healthy eating, budgeting and meal planning, CV writing, healthy relationships and boundaries. The group brought women together to inspire and encourage each other on their personal and unique journeys to live lives free from domestic abuse.

We continued to attend meetings and networking opportunities to work towards strengthening relationships with other commissioned and non-commissioned Domestic Abuse Sexual Violence (DASV) services.

As in the previous year we noted:

- A sustained increase in requests for housing/homelessness advice
- An increase in contact from women still in abusive relationships
- A greater recognition of emotional abuse, including coercion and controlling behaviour
- Continued requests for support with anxiety, mental health issues and isolation
- A continued increase with requests for support with finances and food
- More online enquiries (email and direct message)

WCWA security and long-term funding

Trustees are confident and optimistic in respect of WCWA long term operations and are satisfied that the future of the charity is secure. A comprehensive funding plan has been developed to support our 3-year strategy.

We are grateful to our staff and volunteers for working tirelessly to provide refuge accommodation for women and children fleeing an abuser and specialist services to women in the community who are experiencing or have experienced domestic abuse and or sexual violence. Also, for the incredible work which has been done to raise awareness of the issues and for the support of the local community; it's vital to all that we do, and we are overwhelmed by the generosity we have been shown.

West Cornwall Women's Aid

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Jenny Wingham
	Alexandra Lethbridge
	Rachel Garside
	Rosalind Norton
	Irene Sampson (resigned 20 April 2022)
	John Watts (resigned 30 April 2023)
	Tessa Snellgrove (resigned 6 June 2023)
	Emily Harrington
	Rhiannon Jones
	Mandy Pearce (resigned 31 March 2023)
	Ellen Rudge
	Gemma Pople (appointed 6 June 2023)
	Sue Penna (appointed 6 June 2023)
	Kirsty Arthur (appointed 24 August 2023)

Chief Executive Officer:	Elizabeth Matthews
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Financial review

Policy on reserves

The Charity Commission recommends an amount not less than the equivalent of 3 months' expenditure is kept in free reserves and this is also the reserves policy of West Cornwall Women's Aid. At the year end, the level of free reserves in the charity was £296,706 (2022: £318,475). This is regarded to be satisfactory.

Of the total funds of the charity, which stand at £727,365 (2022: £683,480), £228,772 (2022: £223,787) is considered designated, being the net book value of the freehold property, held for use by the charity.

Principal funding sources

The principle funding sources are from Safer Cornwall, Big Lottery and other Grant providers. The corresponding expenditure of this income is made in accordance with the contract or grant agreement.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

West Cornwall Women's Aid

Trustees' Report

The annual report was approved by the trustees of the charity on 31 August 2023 and signed on its behalf by:

Alexandra Lethbridge
Trustee

Rachel Garside
Trustee

West Cornwall Women's Aid

Statement of Trustees' Responsibilities

The trustees (who are also the directors of West Cornwall Women's Aid for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 31 August 2023 and signed on its behalf by:

Alexandra Lethbridge
Trustee

Rachel Garside
Trustee

West Cornwall Women's Aid

Independent Auditor's Report to the Members of West Cornwall Women's Aid

Opinion

We have audited the financial statements of West Cornwall Women's Aid (the 'charitable company') for the year ended 31 March 2023, which comprise the Statement of Financial Activities, Balance Sheet, 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (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 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

West Cornwall Women's Aid

Independent Auditor's Report to the Members of West Cornwall Women's Aid

Opinion 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 Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 Trustees' Report.

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

- adequate and proper 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 13), 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.

Auditor responsibilities for the audit of the financial statements

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

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

West Cornwall Women's Aid

Independent Auditor's Report to the Members of West Cornwall Women's Aid

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity at the planning stage of the audit. The charity is subject to laws and regulations that directly affect the financial statements, specifically the Companies Act 2006, Charities Act 2011 and Charities Statement of Recommended Practice. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. The charity is also subject to laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation or loss of the charity's ability to operate. In making this assessment we determined that the most significant elements of legislation include those relating to employment laws and regulations, health and safety standards and social care.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Making enquiries of management regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries, we also discussed with management changes in risk assessment relating to fraud, and whether there have been any known instances, allegations or suspicions of fraud, of which there were none.
- Considering the filings made at Companies House and any omissions thereon, of which none were identified.
- Discussing with management compliance with health and safety and social care legislation, including any reforms to these in light of national restrictions imposed during the year.
- Making enquiries of management and reviewing charity expenditure for any evidence of disputes, actual or potential litigation and claims, with regulators or any other such body, of which there were none.
- Audited the risk of management override of controls, including through testing of journal entries and other adjustments for appropriateness, and evaluating the rationale for significant transactions outside the normal course of charitable activities, of which there were none.
- Reviewed estimates and judgements made in the financial statements for any indication of bias and challenged assumptions used by management in making the estimates.
- Reviewed Board minutes and correspondence with regulators to corroborate the findings from the above.

Due to the inherent limitations of an audit, there remains a risk that we may not have detected some material misstatements in the financial statements or non-compliance with laws and regulations. This is despite the fact that we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed irregularities are from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. As with any audit, there remained a high risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. This risk was reduced by a thorough review of all controls in place that monitor items and transactions affecting the financial statements. The primary responsibility for the prevention and detection of irregularities and fraud rests with the trustees of the charity.

All relevant laws, regulations and significant risks of fraud identified have been clearly communicated to each member of the audit engagement team.

We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

West Cornwall Women's Aid

Independent Auditor's Report to the Members of West Cornwall Women's Aid

Use of our report

This report is made solely to the charitable company's trustees, 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 trustees those matters we are required to state to them in an auditor's 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....
Paula Thomas BA FCA DChA (Senior Statutory Auditor)
For and on behalf of Walker Moyle Ltd, Statutory Auditor

Alverton Pavilion
Trewithen Road
Penzance
Cornwall
TR18 4LS

4 September 2023

West Cornwall Women's Aid

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	48,484	233,656	282,140	263,878
Charitable activities	3	118,606	358,122	476,728	399,681
Investment income	4	10,986	-	10,986	10,013
Total Income		<u>178,076</u>	<u>591,778</u>	<u>769,854</u>	<u>673,572</u>
Expenditure on:					
Charitable activities	5	<u>(194,533)</u>	<u>(531,436)</u>	<u>(725,969)</u>	<u>(557,494)</u>
Total Expenditure		<u>(194,533)</u>	<u>(531,436)</u>	<u>(725,969)</u>	<u>(557,494)</u>
Net (expenditure)/income		(16,457)	60,342	43,885	116,078
Transfers between funds		68	(68)	-	-
Other recognised gains and losses					
Fair value gains/(losses) on Investment Property		-	-	-	51,500
Net movement in funds		(16,389)	60,274	43,885	167,578
Reconciliation of funds					
Total funds brought forward		<u>561,751</u>	<u>121,729</u>	<u>683,480</u>	<u>515,902</u>
Total funds carried forward	20	<u><u>545,362</u></u>	<u><u>182,003</u></u>	<u><u>727,365</u></u>	<u><u>683,480</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 20.

West Cornwall Women's Aid
(Registration number: 04694786)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	181,033	167,552
Investments	12	<u>127,215</u>	<u>120,000</u>
		<u>308,248</u>	<u>287,552</u>
Current assets			
Debtors	13	19,121	16,595
Investments		2,500	2,500
Cash at bank and in hand		<u>480,198</u>	<u>468,588</u>
		501,819	487,683
Creditors: Amounts falling due within one year	14	<u>(82,702)</u>	<u>(91,755)</u>
Net current assets		<u>419,117</u>	<u>395,928</u>
Net assets		<u>727,365</u>	<u>683,480</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	20	182,003	121,729
Unrestricted income funds			
Unrestricted funds		<u>545,362</u>	<u>561,751</u>
Total funds	20	<u>727,365</u>	<u>683,480</u>

The financial statements on pages 18 to 38 were approved by the trustees, and authorised for issue on 31 August 2023 and signed on their behalf by:

Alexandra Lethbridge
Trustee

Rachel Garside
Trustee

The notes on pages 21 to 38 form an integral part of these financial statements.

West Cornwall Women's Aid

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income		43,885	167,578
Adjustments to cash flows from non-cash items			
Depreciation		12,385	11,285
Investment income	4	(10,986)	(10,013)
Loss on disposal of fixed assets held for the charity's own use	8	128	-
Fair value gain on investments		-	(51,502)
		<u>45,412</u>	<u>117,348</u>
Working capital adjustments			
(Increase)/decrease in debtors	13	(2,526)	23
Increase in creditors	14	7,389	275
(Decrease)/increase in deferred income		<u>(16,442)</u>	<u>57,409</u>
Net cash flows from operating activities		<u>33,833</u>	<u>175,055</u>
Cash flows from investing activities			
Interest receivable and similar income	4	986	13
Purchase of tangible fixed assets	11	(25,994)	(16,724)
Purchase of investments		(7,215)	(2,500)
Income from rents		<u>10,000</u>	<u>10,000</u>
Net cash flows from investing activities		<u>(22,223)</u>	<u>(9,211)</u>
Net increase in cash and cash equivalents		11,610	165,844
Cash and cash equivalents at 1 April		<u>468,588</u>	<u>302,744</u>
Cash and cash equivalents at 31 March		<u><u>480,198</u></u>	<u><u>468,588</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

West Cornwall Women'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 notes. The figures in the financial statements have been rounded to the nearest pound sterling.

Going concern

The financial statements have been prepared on a going concern basis. In preparing and approving these financial statements the trustees have given due consideration to going concern risks, and in particular the impact of the Coronavirus pandemic. The pandemic has not significantly curtailed the operating activities of the Charity and income is expected to remain stable given the fixed nature of major sources of income.

There are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern and the trustees are satisfied that the Charity will be able to operate within the available facilities for the foreseeable future, being a period no less than 12 months from the date of approval of these financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature are recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be measured reliably.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Donated services and facilities

In accordance with the Charities SORP (FRS 102), the time provided by general volunteers is not recognised. More information about volunteers contributions is included in the trustees' report.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

Investment income

Investment income is recognised on a receivable basis.

Charitable activities

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Other income

Material incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

Costs of generating funds are the costs associated with attracting voluntary income.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating staff costs by the time spent and other costs by their usage.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

Asset class	Depreciation method and rate
Furniture and equipment	20% per annum on a reducing balance basis
Computers	33% per annum on a reducing balance basis
Building improvements	15% per annum on a reducing balance basis
Freehold Property	Straight line basis over 50 years

Investment properties

Investment property is carried at fair value, derived from the current market prices for comparable real estate determined annually by the trustees. The trustees use observable market prices, adjusted if necessary for any difference in the nature, location or condition of the specific asset. Changes in fair value are recognised in the Statement of Financial Activities.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

Financial instruments

Classification

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Recognition and measurement

Basic financial assets and liabilities are initially measured at transaction price (including transaction costs) and subsequently measured at their settlement value.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

2 Income from donations and legacies

	Unrestricted funds			
	General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Other Donations	18,484	-	18,484	113,803
Grants;				
Unrestricted Grants	30,000	-	30,000	-
Childrens Workers (BBC Children In Need)	-	33,219	33,219	30,010
The National Lottery Community Fund	-	89,841	89,841	71,488
Lloyds Bank Foundation for England and Wales	-	27,250	27,250	25,000
Awards for All (Big Lottery Fund Grant)	-	-	-	15,000
Bishop's Fund	-	500	500	500
SU Grants	-	3,754	3,754	6,820
Community Foundation	-	9,962	9,962	-
CCF Headstart Grants	-	13,787	13,787	1,257
The Morrisons Foundation	-	16,000	16,000	-
Covid-19 Relief Fund	-	10,000	10,000	-
Caledonia Charitable Trust	-	5,634	5,634	-
The Brook Trust	-	9,000	9,000	-
Trevi Sparks	-	14,709	14,709	-
	<u>48,484</u>	<u>233,656</u>	<u>282,140</u>	<u>263,878</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Safer Cornwall (prev. CSPD Refuge)	-	264,034	264,034	230,541
Safer Cornwall (prev. CSPD Children in Refuge)	-	39,681	39,681	40,852
Krefta Foundation	-	54,407	54,407	-
Refuge rental income	118,606	-	118,606	128,288
	<u>118,606</u>	<u>358,122</u>	<u>476,728</u>	<u>399,681</u>

4 Investment income

	Unrestricted General £	Total 2023 £	Total 2022 £
Income from other investments	986	986	13
Income from rents	10,000	10,000	10,000
	<u>10,986</u>	<u>10,986</u>	<u>10,013</u>

5 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2023 £	2022 £
Community Services Project	71,813	25,795	97,608	66,225
Counselling and Advice	398,749	110,214	508,963	361,714
Volunteer Project	17,488	2,550	20,038	47,764
Property costs	76,386	-	76,386	64,321
Cost of raising funds	-	5,377	5,377	5,349
Governance	-	17,597	17,597	12,121
	<u>564,436</u>	<u>161,533</u>	<u>725,969</u>	<u>557,494</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

5 Expenditure on charitable activities (continued)

Analysis of charitable activities

	Cost of raising funds	Community Support Project	Counselling and Advice	Volunteer Project	Property costs	Governance	Apportionment of support costs	Auditors' Remuneration	Total
Direct costs									
Establishment costs	-	-	-	-	73,898	-	-	-	73,898
Depreciation (and losses on disposal) of tangible fixed assets	-	2,290	7,139	596	2,488	-	-	-	12,513
Employment costs	-	64,693	339,435	14,181	-	-	-	-	418,309
Sundry and other costs	-	4,830	52,175	2,711	-	-	-	-	59,716
	-	71,813	398,749	17,488	76,386	-	-	-	564,436
Support costs									
Employment costs	5,377	-	88,094	-	-	8,016	-	-	101,487
Office expenses	-	25,795	22,120	2,550	-	-	-	-	50,465
Accountancy fees	-	-	-	-	-	-	3,500	-	3,500
Auditors' remuneration	-	-	-	-	-	-	-	6,000	6,000
Trustees' expenses	-	-	-	-	-	81	-	-	81
	5,377	25,795	110,214	2,550	-	8,097	3,500	6,000	161,533
	5,377	97,608	508,963	20,038	76,386	8,097	3,500	6,000	725,969

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

6 Analysis of governance and support costs

Basis of allocation

Reference	Method of allocation
Employment costs	Based on estimate of time spent
Office expenses	Allocated based on time spent
Staff support	Based on the employment costs ratios

Governance costs

	Restricted funds £	Total 2023 £	Total 2022 £
Audit of the financial statements	6,000	6,000	6,500
Other accountancy costs	3,500	3,500	1,500
Allocated support costs	8,054	8,054	4,122
	<u>17,554</u>	<u>17,554</u>	<u>12,122</u>

7 Government grants

Government grants recognised in the financial statements are made up of funds from Cornwall Council, funded by the government.

The amount recognised in the financial statements as income from government grants was £364,923 (2022 - £271,393).

8 Net incoming/outgoing resources

Net incoming/outgoing resources for the year include:

	2023 £	2022 £
Operating lease rentals	2,718	3,099
Audit fees	6,000	6,500
Loss on disposal of fixed assets held for the charity's own use	128	-
Depreciation of fixed assets	<u>12,385</u>	<u>11,285</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

9 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Margaret Warwick

£Nil (2022: £54) of expenses were reimbursed to Margaret Warwick during the year.

The amount reimbursed relates to mileage and parking expenses incurred.

John Watts (resigned 30 April 2023)

£nil (2022: £1,983) was paid to John Watts for professional services provided on a normal commercial basis.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	482,638	359,096
Social security costs	30,815	21,832
Pension costs	6,343	4,361
	<u>519,796</u>	<u>385,289</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023 No	2022 No
Charitable activities	<u>28</u>	<u>20</u>

19 (2022 - 10) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £6,343 (2022 - £4,361).

The charity operates a defined contribution pension plan. The basis for allocating the liability and expenses between activities is in line with the basis of allocation detailed in Note 6 to the accounts.

Pension liabilities and expenses are allocated to unrestricted funds and restricted funds on the same basis as other employee-related costs unless the terms of a restriction prohibit the allocation of such costs to a restricted fund.

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £32,862 (2022 - £33,344).

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

11 Tangible fixed assets

	Freehold Property £	Short leasehold land and buildings £	Furniture and equipment £	Total £
Cost				
At 1 April 2022	151,551	20,009	98,399	269,959
Additions	3,494	8,035	14,465	25,994
Disposals	-	-	(1,856)	(1,856)
At 31 March 2023	155,045	28,044	111,008	294,097
Depreciation				
At 1 April 2022	9,996	18,667	73,744	102,407
Charge for the year	3,101	1,065	8,219	12,385
Eliminated on disposals	-	-	(1,728)	(1,728)
At 31 March 2023	13,097	19,732	80,235	113,064
Net book value				
At 31 March 2023	141,948	8,312	30,773	181,033
At 31 March 2022	141,555	1,342	24,655	167,552

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

12 Fixed asset investments

	2023 £	2022 £
Investment properties	<u>127,215</u>	<u>120,000</u>

Investment properties

	Investment properties £
Cost or Valuation	
At 1 April 2022	120,000
Additions	<u>7,215</u>
At 31 March 2023	127,215
Provision	
At 31 March 2023	<u>-</u>
Net book value	
At 31 March 2023	<u>127,215</u>
At 31 March 2022	<u>120,000</u>

The fair value of the proportion of the freehold property held as investment property was determined by way of an Independent Valuation upon its acquisition in 2019.

There was a valuation on the split use property by a professional independent valuer in the previous year, the trustees have determined an appropriate amount to have been apportioned to Investment Property, and consider Investment Properties are shown at their fair value.

13 Debtors

	2023 £	2022 £
Trade debtors	10,879	11,169
Prepayments	3,242	2,926
Accrued income	<u>5,000</u>	<u>2,500</u>
	<u>19,121</u>	<u>16,595</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	994	934
Other taxation and social security	8,749	7,964
Other creditors	4,810	2,500
Accruals	19,849	15,615
Deferred income	<u>48,300</u>	<u>64,742</u>
	<u><u>82,702</u></u>	<u><u>91,755</u></u>

	2023 £	2022 £
Deferred income at 1 April 2022	64,742	7,333
Resources deferred in the period	48,300	64,742
Amounts released from previous periods	<u>(64,742)</u>	<u>(7,333)</u>
Deferred income at year end	<u><u>48,300</u></u>	<u><u>64,742</u></u>

15 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Other		
Within one year	2,634	1,824
Between one and five years	<u>7,873</u>	<u>5,155</u>
	<u><u>10,507</u></u>	<u><u>6,979</u></u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

16 Income under lease arrangements

Operating lease income

Total future minimum lease payments receivable under non-cancellable operating leases as lessor are as follows:

	2023 £	2022 £
Other		
Within one year	2,500	10,000
Between one and five years	-	2,500
	<u>2,500</u>	<u>12,500</u>

The charity has an operating lease arrangement with a tenant in respect of a shop on the ground floor of its freehold property. This proportion of the property is held on the balance sheet as investment property and income is recognised in the Statement of Financial Activities as Investment Income. A rent review was carried out by the charity in the year and the annual rent was revised to £10,000 per annum. The lease was due to run to June 2023.

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £6,343 (2022 - £4,361).

18 Charity status

The Charity is a private company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the Charity in the event of liquidation.

The Charity is incorporated in England and Wales. The address of its registered office is:

Maura Place
11 Market Place
Penzance
England
TR18 2JB

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

19 Contingent assets

The National Lottery Community Fund grant is multi-year grant that provides expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a 5-year grant to August 2026 to receive the following per year - £92,058, £83,170, £79,012, £75,061, £71,308.

The Safer Cornwall – Refuge & CYP projects are covered by a multi-year grant that provides for the expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant was a 3-year grant to March 2023 with a one-year extension granted, receiving around £300,000 per year in total.

The Krefta project is a multi-year grant that provides for the expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a 2-year grant to July 2024 to receive around £82,000 per year.

The BBC Children in Need grant is a multi-year grant that provides for the expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a 3-year grant to May 2024 to receive the following per year - £32,230, £32,668, £33,110.

The Lloyds Bank Foundation for England and Wales is a multi-year grant that provides for the expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a 2-year grant to June 2024 to receive £25,000 per year.

The Garfield Weston Foundation is a multi-year grant that provides for the expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a 2-year grant to March 2024 to receive £30,000 per year.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

20 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted					
General					
General Fund	337,964	178,076	(192,302)	(7,148)	316,590
Designated					
Building Reserve	<u>223,787</u>	<u>-</u>	<u>(2,230)</u>	<u>7,215</u>	<u>228,772</u>
Total Unrestricted	<u>561,751</u>	<u>178,076</u>	<u>(194,532)</u>	<u>67</u>	<u>545,362</u>
Restricted					
Safer Cornwall (prev. CSPD)	25,619	268,704	(232,165)	14,071	76,229
Krefta Foundation	-	54,407	(41,741)	-	12,666
BBC Children in Need: Outreach/Children Workers	2,357	33,219	(33,897)	-	1,679
The Brook Trust	-	9,000	(9,000)	-	-
Safer Cornwall CYP (prev. CSPD Children in Refuge)	29,841	35,011	(49,797)	(14,071)	984
Volunteer Project: Big Lottery Fund Grant	1,376	-	(83)	-	1,293
The National Lottery Community Fund	52,192	99,802	(96,853)	-	55,141
Lloyds Bank Foundation for England and Wales	3,977	27,250	(19,955)	-	11,272
Bishops Fund	206	500	(120)	(116)	470
Big Lottery Awards for All Grant	4,223	-	(794)	-	3,429
Covid-19 Relief Fund	-	10,000	(10,000)	-	-
Caledonia Charitable Trust	-	5,634	(410)	-	5,224
SU Grants	681	11,496	(12,226)	49	-
The Morrisons Foundation	-	16,000	(2,874)	-	13,126
CCF Headstart Grants	1,257	6,045	(6,812)	-	490
Trevi Sparks	<u>-</u>	<u>14,709</u>	<u>(14,709)</u>	<u>-</u>	<u>-</u>
Total restricted	<u>121,729</u>	<u>591,777</u>	<u>(531,436)</u>	<u>(67)</u>	<u>182,003</u>
Total funds	<u><u>683,480</u></u>	<u><u>769,853</u></u>	<u><u>(725,968)</u></u>	<u><u>-</u></u>	<u><u>727,365</u></u>

There has been a transfer between the two Safer Cornwall funds. Following the renewal of terms with Safer Cornwall from 1 April 2023, there was no longer a split between funds provided by Cornwall Council for the services carried out, with all services being consolidated into one fund. The remaining balance in the CYP fund relates to the value of fixed assets purchased up to 31 March 2023.

There has been a transfer between the General reserve and Designated Fund for expenses that relate specifically to the Investment Property element of the freehold property owned by the business.

There were also transfers to General reserves that were permitted following the end of a specific project for which restricted funding was provided.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
General Fund	230,190	252,104	(130,930)	(13,400)	337,964
<i>Designated</i>					
Building Reserve	<u>174,818</u>	<u>51,500</u>	<u>(2,230)</u>	<u>(301)</u>	<u>223,787</u>
Total unrestricted funds	<u>405,008</u>	<u>303,604</u>	<u>(133,160)</u>	<u>(13,701)</u>	<u>561,751</u>
Restricted					
Safer Cornwall (prev. CSPD)	29,693	230,541	(234,615)	-	25,619
BBC Children in Need: Outreach/Children Workers	3,105	30,010	(30,758)	-	2,357
Safer Cornwall CYP (prev. CSPD Children in Refuge)	11,915	40,852	(22,926)	-	29,841
Volunteer Project: Big Lottery Fund Grant	344	-	(94)	1,126	1,376
The National Lottery Community Fund	32,122	71,488	(51,418)	-	52,192
Resettlement Worker: Police and Crime Commissioners Competed Fund	877	-	314	(1,191)	-
Lloyds Bank Foundation for England and Wales	6,399	25,000	(36,423)	9,001	3,977
Bishops Fund	178	500	(472)	-	206
The Trusthouse Charitable Foundation	10,508	-	(12,172)	1,664	-
Big Lottery Awards for All Grant	5,298	15,000	(16,676)	601	4,223
SU Grants	461	6,820	(6,600)	-	681
CC Resettlement	8,994	-	(11,494)	2,500	-
CCF Headstart Grants	-	1,257	-	-	1,257
Bolingey Barbarians	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>	<u>-</u>	<u>-</u>
Total restricted funds	<u>110,894</u>	<u>421,468</u>	<u>(424,334)</u>	<u>13,701</u>	<u>121,729</u>
Total funds	<u><u>515,902</u></u>	<u><u>725,072</u></u>	<u><u>(557,494)</u></u>	<u><u>-</u></u>	<u><u>683,480</u></u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

The specific purposes for which the funds are to be applied are as follows:

Unrestricted funds:

These are funds that can be spent freely. The purpose of the designated reserves, as set by the Trustees, is as follows:

The Building Reserve is to be held for use by the charity, and is wholly represented by fixed assets.

Restricted funds:

Safer Cornwall (previously CSPD) is to cover refuge provision, support for women and children in the refuge, and resettlement costs.

BBC Children in Need has funded Children's Workers In Refuge, including outreach.

The National Lottery Community Fund grant has provided funds for the Community Services Project - Helpline, Outreach, Counselling and Group Work.

The Lloyds Bank Foundation for England and Wales has provided funds for the charity's ongoing costs.

The Krefta Foundation has provided funds for the administration of "The Domestic Abuse Outreach Service", offering support to people fleeing domestic abuse but who are unable to access specialist safe accommodation for domestic abuse.

The Morrisons Foundation has funded creating a hub for local and women and families.

All other grants were given for specific activities and projects.

Balances were sufficient to enable each fund to be applied in accordance with any restrictions.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

21 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	19,884	101,557	59,592	181,033
Fixed asset investments	-	127,215	-	127,215
Current assets	328,799	-	173,021	501,820
Current liabilities	(32,093)	-	(50,610)	(82,703)
Total net assets	<u>316,590</u>	<u>228,772</u>	<u>182,003</u>	<u>727,365</u>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2022
	General	Designated		
	£	£	£	£
Tangible fixed assets	19,489	103,787	44,276	167,552
Fixed asset investments	-	120,000	-	120,000
Current assets	345,489	-	142,195	487,684
Current liabilities	(27,014)	-	(64,742)	(91,756)
Total net assets	<u>337,964</u>	<u>223,787</u>	<u>121,729</u>	<u>683,480</u>

22 Related party transactions

John Watts, a trustee, was paid £nil (2022: £1,983) in the year for professional services provided on a normal commercial basis.

G Allen, the partner of Lizzie Matthews, the CEO and company secretary, was paid £nil (2022: £20) in the year for repair works carried out on behalf of the charity, these services were provided on a normal commercial basis.

Lizzie Matthews also had travelling expenses of £21 (2022: £20) reimbursed in the year. No balance was owing as at the year-end.

The aggregate amount of donations received without conditions from trustees was £470 (2022: £nil).

Controlling entity

The charity is controlled by the Trustees who are all Directors of the company.

Accounts

Company registration number: 04694786

Charity registration number: 1100329

West Cornwall Women's Aid

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Walker Moyle Ltd
Alverton Pavilion
Trewithen Road
Penzance
Cornwall
TR18 4LS

West Cornwall Women's Aid

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West Cornwall Women's Aid

Reference and Administrative Details

Trustees

Jenny Wingham
Alexandra Lethbridge
Rachel Garside
Rosalind Norton
John Watts
Tessa Snellgrove
Emily Harrington
Rhiannon Jones
Mandy Pearce
Ellen Rudge

Senior Management / Leadership Team

Cathy Lunt, General Manager
Elizabeth Matthews, CEO

Charity Registration Number

1100329

Company Registration Number

04694786

Registered Office

The charity is incorporated in England and Wales.
Maura Place
11 Market Place
Penzance
England
TR18 2JB

Solicitors:

Coodes Solicitors
8 Market Street
St Austell
Cornwall
PL25 4BB

Senior Statutory Auditor

Paula Thomas BA FCA DChA

Auditor

Walker Moyle Ltd
Alverton Pavilion
Trewithen Road
Penzance
Cornwall
TR18 4LS

Bankers

HSBC Plc
Penzance
1 Greenmarket
Penzance
Cornwall
TR18 2SD

West Cornwall Women's Aid

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2022. The report is a combined annual report containing a directors' report as required by company law. The financial statements have been prepared in accordance with current statutory requirements, the Articles of Association, and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP FRS 102).

Reference and Administrative information, set out on Page 1, forms part of this report.

Governance

West Cornwall Women's Aid was incorporated as a Company Limited by Guarantee on 12 March 2003 and is regulated by its Memorandum and Articles of Association.

The Company was registered with the Charity Commission on 27 October 2003. The Company is a Charity with the objects to provide relief of poverty, distress and suffering experienced by women and their children who have been abused in domestic situations.

The organisation is a charitable company limited by guarantee. The Company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the Company being wound up, members are required to contribute an amount not exceeding £10.

The individuals listed on Page 1 served as Directors for the purposes of Company Law and Trustees for the purpose of Charity Law during the year.

The Trustees meet regularly and are responsible for the strategic direction of the Charity. The day to day running of the Charity is overseen by the CEO. Trustees are elected at the Annual General Meeting and one-third shall retire from office by rotation. Decisions are made based on a majority of votes.

The Trustees are an experienced and cohesive group. We seek to recruit Trustees with particular skills and interests. New Trustees complete a training programme.

The major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems or procedures have been established to manage those risks.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

West Cornwall Women's Aid

Trustees' Report

Charity History

West Cornwall Women's Aid (WCWA) has been working in the field of Domestic Abuse and Sexual Violence (DASV) and delivering projects in West Cornwall for 34 years. WCWA was established in 1987 by a group of female volunteers who initially ran a Helpline in Penzance. WCWA research established the level of need for safe accommodation for women and children seeking to flee from DASV. A campaign to raise the profile of the project and findings from the research resulted in the acquisition of suitable premises which became an operational refuge in 1992; whilst retaining an office and support services in central Penzance. A second refuge property was acquired in 1995. WCWA can accommodate up to 11 women and 16 children within its refuge provision, which is a UK wide resource.

The Community Service Project was established in 2001, for women and children living in West Cornwall and the Isles of Scilly whose lives have been affected by DASV. WCWA provides Helpline, Outreach, Counselling and Group Work Programmes. It is well documented that where women and children are forced to flee the county this serves to compound their difficulties - loss of family and friends, loss of local connection and disruption to education. The effectiveness of the Community Services Development Project is due to early intervention, prevention and protection; intervention type is defined by the women and children, preventing the breakdown of family structures and sustainable community support. Specifically trained volunteers are the direct workforce for the Community Services Project.

WCWA is women-founded and women-led. Gender based violence against women and girls is a violation of human rights and is rooted in gender inequality. WCWA aims to educate and build individual resilience of women and girls to reduce further abuse and increase life chances for themselves, their children and consequently generations to come. WCWA defines itself as a feminist organisation that strongly believes in empowering women experiencing domestic violence and abuse to take control of their own lives and to make their own choices and decisions.

Mission Statement

Vision

West Cornwall Women's Aid's vision is of a world where women and children live their lives free from domestic and sexual abuse.

Mission

West Cornwall Women's Aid exists to bring an end to the harm done through domestic abuse and sexual violence. Our work is holistic and empowering, working alongside survivors to achieve independent lives free from abuse.

Values

West Cornwall Women's Aid's core values reflect our history and were developed with staff, service users and trustees. We are:

- Women and children focused
- Empowering
- Diverse and anti-discriminatory in our practice
- Committed to service users having a central voice within the organisation
- Feminist in our understanding of domestic abuse and sexual violence

West Cornwall Women's Aid

Trustees' Report

Objectives

The Charity's objects are:

- to provide for the relief of poverty, distress and suffering experienced by women or children who have experienced domestic abuse and/or sexual violence irrespective of race, culture, sexual orientation or ability, in particular but not exclusively by:
 - a) providing short term refuge accommodation to women and their children whose safety is at risk as a result of domestic abuse, sexual violence including exploitation and modern slavery, honour-based violence and female genital mutilation;
 - b) providing support services to women and their children in refuge accommodation to meet their additional physical, mental and emotional needs, to promote their long-term safety and well-being and to enable them to progress from danger to safety and independence;
 - c) providing on-going community-based support for the health and well-being of women and their families who are safe to do so and who wish to do so, to stay in their own homes;
 - d) providing community resettlement services to support women and their children progressing from refuge accommodation to independent living;
 - e) recruiting, training and supporting paid and unpaid staff to provide a range of community-based services to women and children (in particular but not exclusively one to one support, counselling, helpline, psycho-educational and other well-being activities).
- to inform and educate the public, other service providers and authorities and the media on gender-based abuse and its impacts.

Activities

In determining activities Trustees have given due regard to the Charities Commission guidance on Public Benefit. Our activities deliver public benefit as follows:

- Exchange and analysis of information relating to domestic abuse and sexual violence (DASV) with the agencies represented at the Cornwall Domestic Abuse and Sexual Violence Delivery Group; feeding into Cornwall Domestic Abuse and Sexual Violence Strategic Group, MARAC Steering Group and Domestic Homicide Review Panel
- Exchange information relating to DASV with Safer Cornwall and Police & Crime Commissioner
- Work with the Cornwall Community Safety Partnership for Safer Towns to target persistent problem areas and work with communities and partners to develop sustainable solutions
- Representation at Multi Agency Referral Conferences (MARAC)
- Provide information to raise awareness of DASV and its impacts to the public
- Provide Refuge accommodation for up to 11 women and 16 children
- Operate a Helpline, in West Cornwall, for women who are, or have been, in abusive relationships or households or who have experienced sexual abuse
- Provide on-going telephone and on-line support for women in West Cornwall and the Isles of Scilly
- Provide a face-to-face support service for women at risk assessed venues across West Cornwall
- Provide a free Counselling service
- Provide and facilitate a rolling group work programme: therapeutic groups, psycho-educational courses, CBT, empowerment workshops and peer led groups for women whose lives have been affected by abuse including historic/childhood abuse

West Cornwall Women's Aid

Trustees' Report

Achievements and Performance

In this reporting year we have been awarded the following grants/contracts:

Safer Cornwall commissioned refuge provision and resettlement programme for women and children (staff and services) April 2020 - 2023 (potential for 1+1+1 years)

Our funding from Devon & Cornwall Police & Crime Commissioner and Trusthouse ended during the year

Cornwall Community Foundation provided us with 4 small grants, which we used to pilot an expansion in our service delivery model, to great impact

Our National Lottery 5-year grant commenced in September 2021

We continue to be supported by Lloyds Foundation until April 2022

In May 2021 we were awarded a further 3-year grant by Children in Need.

We were awarded an Awards for All grant in February 2022 and on 31 March 2022 we were awarded a Sparks grant by Trevi.

We have received donations from a range of donors both financially and in kind. We have several community groups who have provided year on year support, these include Mother's Union and local churches. Donations range from holidays to outings and gifts for women and children. Additionally, we received many donated items from members of the public both for refuge families and those living in their own homes locally.

West Cornwall Women's Aid

Trustees' Report

Who used and benefited from our services

Refuge Services

The provision of a refuge service, to women and children who are at high risk from domestic abuse, is a key component of WCWA's service provision. Women and children receive intensive support focused on increasing their safety and assisting them in their recovery from abuse. We aim to improve well-being and an understanding of the dynamics of domestic abuse.

We continue to provide Refuge accommodation for up to 11 women and 16 children and a move-on refuge resettlement programme.

Service provision for 2021/22 as follows:

- Total number of women accommodated: 23
- Total number of children accommodated: 25
- Length of stay: The total number of bed nights was 2,251, which averaged at 118 per woman/family
- Sample of referring agencies: Self-Referrals, National Women's Aid, Specialist DASV Providers including IDVAs, Police, Addiction Agencies, Housing Providers, Social Care and Health services
- Total number of new women supported in resettlement: 19
- Total number of new children supported in resettlement: 18
- Total number of resettlement support trips/activities in the community delivered: 11
- Total number of women accessing resettlement support trips/activities: 28
- Total number of children accessing resettlement support trips/activities: 58

Resettlement

Our resettlement project experienced high levels of demand for support throughout the year, particularly during lockdown periods. Support which was provided included telephone, face to face support - one to one and group support, therapeutic/trauma support, family work, practical support. The service provides more intensive one to one support as women move-on from refuge into the community. Practical assistance is provided to ensure any necessary safety measures are in place as women move into their new homes, and with a variety of issues including help with utilities, arranging the move, budgeting, benefits and if necessary moving children's schooling. Once women are settled in their homes, group support is provided to encourage social connection, and further assistance in emotional recovery. One to one support can still be provided if a family has a crisis. Family work is undertaken with the Family Worker and Resettlement Worker, working individually and then together with the family to strengthen family bonds and resolve issues.

Community Services - Helpline, Outreach, Counselling and Group Work

These services are provided by specifically trained volunteers to women living in West Cornwall and the Isles of Scilly. Counsellors are at Diploma or Degree level. We introduced a paid post to deliver Well-Being support to women in the community who were facing complex issues as a consequence of the trauma they had experienced. The support was delivered face-to-face and over the telephone.

Community Services are key interventions for the early intervention, prevention and protection of women and children. Sustainable community support is provided to develop safety plans and prevent the breakdown of family structures. Referrals pathways are established with relevant agencies and support services to meet additional needs e.g. Early Help Hub, Multi Agency Referral Unit (MARU), We are With You, Outlook Southwest, Citizen's Advice Bureau, Colleges and food banks.

Helpline and Outreach

- Helpline recorded calls: 324
- Total number of women receiving community services support: 267
- Total number of women who received on-going community support: 242
- Number of clients who received email/text support: 56

Counselling

- Number of women in weekly counselling sessions: 48
- Number of women in therapy group: 21

West Cornwall Women's Aid

Trustees' Report

Group Work Programmes

Number of women accessing a range of group support: 119

- Trauma informed yoga group: 24
- Drop-in: 10
- Craft group: 12
- Peer support: 4

Volunteer programme

During the height of the pandemic many of our volunteers 'stood-down'. In this year they were gradually able to return to delivering face-to-face support services and operating the Helpline from our Community Building, Maura Place.

In June of this year our Volunteer Coordinator transferred to an alternative role within the organisation, and we recruited a new Volunteer Coordinator. She reviewed and updated the Volunteer Training programme and a restructured Training Programme commenced towards the end of the year. We sought to recruit new volunteers for our Helpline, Outreach and Refuge services. Our Training Programme is 8 weeks, Understanding and Recognising Domestic Abuse and Sexual Violence, Child Sexual Exploitation, Safeguarding, Equality and Diversity and Family Law.

Total number of volunteers (including trustees): 28

Volunteers also received additional training in the following areas:

- Trauma x 2 sessions
- Safeguarding x 2 sessions
- Listening skills x 1 session
- Domestic abuse and sexual violence x 1 session
- Alcohol and substance mis-use x 3 sessions
- DASH (risk indicator checklist) x 2 sessions

Volunteer Activities - number of hours

- Travel: 800
- Supervision: 300
- Refuge: 364
- Helpline/Outreach: 187
- Counselling: 1,300
- Group work: 400
- Training: 200
- Trustees: 803

Total number of volunteer hours: 4,354

Total number of volunteers: 28

West Cornwall Women's Aid

Trustees' Report

Activities during this reporting year:

The covid-19 pandemic continued to impact our service delivery model. We offered less indoor group work than we had previously done, and our face-to-face work had to be covid assessed, with measures imposed to mitigate covid risk.

Our General Manager, of 17 years, retired in June 2021 and a new Chief Executive Officer was appointed and took up her post in July 2021.

'Front-line' safety and support work continued within the refuges, with adaptations to our service delivery model in place, until February 2022, when the government ended all legal restrictions. Women and children, accessing our refuges, reported that the abuse they had experienced was amplified by the impact of government imposed 'lockdowns.'

Our refuge and resettlement group support activities were delivered with reduced numbers to mitigate covid risk. The summer activities programme, of 2021, was remodeled as we could not utilise mini-bus travel, so we were only able to access local venues.

Community one to one support continued and our programme of group work, in Maura Place, was delivered with numbers limited until February. Whilst on-line counselling and group therapy continued the number of women accessing face to face counselling increased.

We ran a very successful outdoor community event, which included a vigil, in partnership with local groups, to highlight 'Violence Against Women and Girls' issues, during '16 Days of Activism'. The event attracted a couple of hundred people and was well covered in the media

We networked with other organisations mainly via on-line forums (fora), although we began to hold some meetings in Maura Place.

We continued to work towards strengthening relationships with other commissioned and non-commissioned Domestic Abuse Sexual Violence (DASV) services by attending on-line meetings and networking events, but there were fewer opportunities than in previous years.

Our Community Services Manager resigned during lockdown. We recruited a new Community Services Manager, who came into post, as our Lottery grant commenced, in September 2021. We also took on a new Refuge Manager, as the previous manager was appointed to the chief executive post. In December of 2021 our Chair of Trustees stood down, after 4 years of service, she was replaced by two Co-Chairs, who had been out deputy chairs.

As in the previous year we noted:

- An increase in contact from women still in abusive relationships
- A greater recognition of emotional abuse including coercion and controlling behaviour
- A sustained increase in requests for housing/homelessness advice
- A continued increase with requests for support with finances and food
- Continued requests for support with anxiety, mental health issues and isolation
- More online enquiries (email and direct message)

We noted a greater awareness from the public, about the issues we work with, and more of a willingness from the community to become involved.

Women continued to tell us that the Covid-19 pandemic had been used as a tool for emotional abuse, coercion and control. This has included failing to return children following access visits, threats to remove children and vexatious reports to social services.

We have continued to see an increase in mental health problems and women experiencing isolation.

WCWA has had significant changes in senior personnel throughout the period. Although this has not been without its challenges it has resulted in the work of the charity becoming more visible. There has been growth and the service delivery model has been reviewed and enhanced.

West Cornwall Women's Aid

Trustees' Report

WCWA security and long-term funding

Trustees are confident and optimistic in respect of WCWA long term operations and are satisfied that the future of the charity is secure.

The core activity of the charity, the provision of the refuge and community resettlement, is secure under commissioned contract with Safer Cornwall until 2023, with a potential for further 1+1+1 years. This position is strengthened by the Domestic Abuse Act, which received Royal assent on 29 April 2021, as the act includes, for the first time, a statutory duty on councils to provide survivors of domestic abuse with support in safe accommodation.

Applications submitted, during this reporting year, to Lloyds and Garfield Weston have now been awarded.

WCWA worked tirelessly throughout the pandemic and with the government restrictions to ensure we could continue to provide refuge services to enable women to flee, and to deliver a range of support services to meet the needs of women and children in our community. We are particularly grateful to our staff and volunteers for their dedication and hard work. We have also been overwhelmed by the generosity of the local community in their support of us and the work which we do. We have become more visible in our community, with Maura Place now displaying visible signage. As a result, we are supporting more women and children in our community building, and we anticipate that the numbers will continue to grow.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Jenny Wingham Alexandra Lethbridge Rachel Garside Rosalind Norton John Watts Tessa Snellgrove Emily Harrington (appointed 14 March 2022) Rhiannon Jones (appointed 14 March 2022) Mandy Pearce (appointed 14 March 2022) Ellen Rudge (appointed 14 March 2022)
Chief Executive Officer:	Elizabeth Matthews (appointed 1 July 2021)
Senior Management / Leadership Team:	Cathy Lunt (resigned 30 June 2021) Elizabeth Matthews (appointed 1 July 2021)

Financial review

Policy on reserves

The Charity Commission recommends an amount not less than the equivalent of 3 months' expenditure is kept in free reserves and this is also the reserves policy of West Cornwall Women's Aid. At the year end, the level of free reserves in the charity was £318,475 (2021: £210,572). This is regarded to be satisfactory.

Of the total funds of the charity, which stand at £683,480 (2021: £515,902), £223,787 (2021: £174,818) is considered designated, being the net book value of the freehold property, held for use by the charity.

Principal funding sources

The principle funding sources are from Safer Cornwall, Big Lottery and other Grant providers. The corresponding expenditure of this income is made in accordance with the contract or grant agreement.

West Cornwall Women's Aid

Trustees' Report

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 6 December 2022 and signed on its behalf by:

Rosalind Norton
Trustee

John Watts
Trustee

West Cornwall Women's Aid

Statement of Trustees' Responsibilities

The trustees (who are also the directors of West Cornwall Women's Aid for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 6 December 2022 and signed on its behalf by:

Rosalind Norton
Trustee

John Watts
Trustee

West Cornwall Women's Aid

Independent Auditor's Report to the Members of West Cornwall Women's Aid

Opinion

We have audited the financial statements of West Cornwall Women's Aid (the 'charitable company') for the year ended 31 March 2022, which comprise the Statement of Financial Activities, Balance Sheet, 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (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 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

West Cornwall Women's Aid

Independent Auditor's Report to the Members of West Cornwall Women's Aid

Opinion 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 Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 Trustees' Report.

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

- adequate and proper 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 11), 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.

Auditor responsibilities for the audit of the financial statements

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

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

West Cornwall Women's Aid

Independent Auditor's Report to the Members of West Cornwall Women's Aid

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity at the planning stage of the audit. The charity is subject to laws and regulations that directly affect the financial statements, specifically the Companies Act 2006, Charities Act 2011 and Charities Statement of Recommended Practice. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. The charity is also subject to laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation or loss of the charity's ability to operate. In making this assessment we determined that the most significant elements of legislation include those relating to employment laws and regulations, health and safety standards and social care.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Making enquiries of management regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries, we also discussed with management changes in risk assessment relating to fraud, and whether there have been any known instances, allegations or suspicions of fraud, of which there were none.
- Considering the filings made at Companies House and any omissions thereon, of which none were identified.
- Discussing with management compliance with health and safety and social care legislation, including any reforms to these in light of national restrictions imposed during the year.
- Making enquiries of management and reviewing charity expenditure for any evidence of disputes, actual or potential litigation and claims, with regulators or any other such body, of which there were none.
- Audited the risk of management override of controls, including through testing of journal entries and other adjustments for appropriateness, and evaluating the rationale for significant transactions outside the normal course of charitable activities, of which there were none.
- Reviewed estimates and judgements made in the financial statements for any indication of bias and challenged assumptions used by management in making the estimates.
- Reviewed Board minutes and correspondence with regulators to corroborate the findings from the above.

Due to the inherent limitations of an audit, there remains a risk that we may not have detected some material misstatements in the financial statements or non-compliance with laws and regulations. This is despite the fact that we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed irregularities are from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. As with any audit, there remained a high risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. This risk was reduced by a thorough review of all controls in place that monitor items and transactions affecting the financial statements. The primary responsibility for the prevention and detection of irregularities and fraud rests with the trustees of the charity.

All relevant laws, regulations and significant risks of fraud identified have been clearly communicated to each member of the audit engagement team.

We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

West Cornwall Women's Aid

Independent Auditor's Report to the Members of West Cornwall Women's Aid

Use of our report

This report is made solely to the charitable company's trustees, 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 trustees those matters we are required to state to them in an auditor's 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....
Paula Thomas BA FCA DChA (Senior Statutory Auditor)
For and on behalf of Walker Moyle Ltd, Statutory Auditor

Alverton Pavilion
Trewithen Road
Penzance
Cornwall
TR18 4LS

9 December 2022

West Cornwall Women's Aid

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	2	113,803	150,075	263,878	179,536
Charitable activities	3	128,288	271,393	399,681	325,221
Investment income	4	10,013	-	10,013	10,063
Total Income		<u>252,104</u>	<u>421,468</u>	<u>673,572</u>	<u>514,820</u>
Expenditure on:					
Charitable activities	5	(133,160)	(424,334)	(557,494)	(496,157)
Total Expenditure		<u>(133,160)</u>	<u>(424,334)</u>	<u>(557,494)</u>	<u>(496,157)</u>
Net income/(expenditure)		118,944	(2,866)	116,078	18,663
Transfers between funds		(13,701)	13,701	-	-
Other recognised gains and losses					
Fair value gains/(losses) on Investment Property		51,500	-	51,500	-
Net movement in funds		156,743	10,835	167,578	18,663
Reconciliation of funds					
Total funds brought forward		<u>405,008</u>	<u>110,894</u>	<u>515,902</u>	<u>497,239</u>
Total funds carried forward	20	<u><u>561,751</u></u>	<u><u>121,729</u></u>	<u><u>683,480</u></u>	<u><u>515,902</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 20.

West Cornwall Women's Aid
(Registration number: 04694786)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	167,552	162,111
Investments	12	<u>120,000</u>	<u>68,500</u>
		<u>287,552</u>	<u>230,611</u>
Current assets			
Debtors	13	16,595	16,618
Investments		2,500	-
Cash at bank and in hand		<u>468,588</u>	<u>302,744</u>
		487,683	319,362
Creditors: Amounts falling due within one year	14	<u>(91,755)</u>	<u>(34,071)</u>
Net current assets		<u>395,928</u>	<u>285,291</u>
Net assets		<u>683,480</u>	<u>515,902</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	20	121,729	110,894
Unrestricted income funds			
Unrestricted funds		<u>561,751</u>	<u>405,008</u>
Total funds	20	<u>683,480</u>	<u>515,902</u>

The financial statements on pages 16 to 36 were approved by the trustees, and authorised for issue on 6 December 2022 and signed on their behalf by:

Rosalind Norton
Trustee

John Watts
Trustee

The notes on pages 19 to 36 form an integral part of these financial statements.

West Cornwall Women's Aid

Statement of Cash Flows for the Year Ended 31 March 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash income		167,578	18,663
Adjustments to cash flows from non-cash items			
Depreciation		11,285	9,190
Investment income	4	(10,013)	(10,063)
Loss on disposal of fixed assets held for the charity's own use	8	-	356
Fair value gain on investments		<u>(51,502)</u>	<u>-</u>
		117,348	18,146
Working capital adjustments			
Decrease/(increase) in debtors	13	23	(4,419)
Increase in creditors	14	275	3,442
Increase/(decrease) in deferred income		<u>57,409</u>	<u>(20,060)</u>
Net cash flows from operating activities		<u>175,055</u>	<u>(2,891)</u>
Cash flows from investing activities			
Interest receivable and similar income	4	13	67
Purchase of tangible fixed assets	11	(16,724)	(6,924)
Purchase of investments		(2,500)	-
Income from rents		<u>10,000</u>	<u>9,996</u>
Net cash flows from investing activities		<u>(9,211)</u>	<u>3,139</u>
Net increase in cash and cash equivalents		165,844	248
Cash and cash equivalents at 1 April		<u>302,744</u>	<u>302,496</u>
Cash and cash equivalents at 31 March		<u><u>468,588</u></u>	<u><u>302,744</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

West Cornwall Women'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 notes.

Going concern

The financial statements have been prepared on a going concern basis. In preparing and approving these financial statements the trustees have given due consideration to going concern risks, and in particular the impact of the Coronavirus pandemic. The pandemic has not significantly curtailed the operating activities of the Charity and income is expected to remain stable given the fixed nature of major sources of income.

There are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern and the trustees are satisfied that the Charity will be able to operate within the available facilities for the foreseeable future, being a period no less than 12 months from the date of approval of these financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature are recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be measured reliably.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Donated services and facilities

In accordance with the Charities SORP (FRS 102), the time provided by general volunteers is not recognised. More information about volunteers contributions is included in the trustees' report.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2022

Investment income

Investment income is recognised on a receivable basis.

Charitable activities

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Other income

Material incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

Costs of generating funds are the costs associated with attracting voluntary income.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating staff costs by the time spent and other costs by their usage.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2022

Asset class	Depreciation method and rate
Furniture and equipment	20% per annum on a reducing balance basis
Computers	33% per annum on a reducing balance basis
Building improvements	15% per annum on a reducing balance basis
Freehold Property	Straight line basis over 50 years

Investment properties

Investment property is carried at fair value, derived from the current market prices for comparable real estate determined annually by the trustees. The trustees use observable market prices, adjusted if necessary for any difference in the nature, location or condition of the specific asset. Changes in fair value are recognised in the Statement of Financial Activities.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2022

Financial instruments

Classification

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Recognition and measurement

Basic financial assets and liabilities are initially measured at transaction price (including transaction costs) and subsequently measured at their settlement value.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2022

2 Income from donations and legacies

	Unrestricted funds			
	General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Other Donations	113,803	-	113,803	27,790
Grants;				
Childrens Workers (BBC Children In Need)	-	30,010	30,010	37,671
Community Services Project (Big Lottery Fund Grant)	-	71,488	71,488	40,334
Resettlement Worker (Police and Crime Commissioners Competed Fund)	-	-	-	10,000
Volunteer Programme (Lloyds Bank Foundation for England and Wales)	-	25,000	25,000	25,000
Awards for All (Big Lottery Fund Grant)	-	15,000	15,000	-
Volunteer Management (Trusthouse Charitable Foundation)	-	-	-	15,000
Bishop's Fund	-	500	500	-
SU Grants	-	6,820	6,820	2,958
Community Foundation	-	-	-	2,906
Community Fund - Covid Emergency	-	-	-	4,883
Covid 19 - PPE grant	-	-	-	3,000
CC Resettlement	-	-	-	8,994
CCF Headstart Grants	-	1,257	1,257	-
Bolingey Barbarians	-	-	-	1,000
	<u>113,803</u>	<u>150,075</u>	<u>263,878</u>	<u>179,536</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2022

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Safer Cornwall (prev. CSPD Refuge)	-	230,541	230,541	183,577
Safer Cornwall (prev. CSPD Children in Refuge)	-	40,852	40,852	33,297
Refuge rental income	128,288	-	128,288	108,347
	<u>128,288</u>	<u>271,393</u>	<u>399,681</u>	<u>325,221</u>

4 Investment income

	Unrestricted General £	Total 2022 £	Total 2021 £
Income from other investments	13	13	67
Income from rents	10,000	10,000	9,996
	<u>10,013</u>	<u>10,013</u>	<u>10,063</u>

5 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2022 £	2021 £
Community Services Project	49,038	17,187	66,225	45,819
Safer Cornwall (prev. CSPD)	272,702	89,012	361,714	319,580
Volunteer Project	35,286	12,478	47,764	47,304
Property costs	64,321	-	64,321	64,649
Cost of raising funds	-	5,349	5,349	5,520
Governance	-	12,121	12,121	13,285
	<u>421,347</u>	<u>136,147</u>	<u>557,494</u>	<u>496,157</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2022

5 Expenditure on charitable activities (continued)

Analysis of charitable activities

	Cost of raising funds	Community Support Project	Counselling and Advice	Volunteer Project	Property costs	Governance	Apportionment of support costs	Auditors' Remuneration	Total
Direct costs									
Establishment costs	-	-	-	-	62,599	-	-	-	62,599
Depreciation of tangible fixed assets	-	2,226	6,813	524	1,722	-	-	-	11,285
Employment costs	-	45,318	232,930	27,128	-	-	-	-	305,376
Sundry and other costs	-	1,494	32,959	7,634	-	-	-	-	42,087
	<u>-</u>	<u>49,038</u>	<u>272,702</u>	<u>35,286</u>	<u>64,321</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>421,347</u>
Support costs									
Employment costs	5,349	-	79,060	-	-	3,983	-	-	88,392
Office expenses	-	17,187	9,952	12,478	-	-	-	-	39,617
Accountancy fees	-	-	-	-	-	-	1,500	-	1,500
Auditors' remuneration	-	-	-	-	-	-	-	6,500	6,500
Trustees' expenses	-	-	-	-	-	138	-	-	138
	<u>5,349</u>	<u>17,187</u>	<u>89,012</u>	<u>12,478</u>	<u>-</u>	<u>4,121</u>	<u>1,500</u>	<u>6,500</u>	<u>136,147</u>
	<u>5,349</u>	<u>66,225</u>	<u>361,714</u>	<u>47,764</u>	<u>64,321</u>	<u>4,121</u>	<u>1,500</u>	<u>6,500</u>	<u>557,494</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2022

6 Analysis of governance and support costs

Basis of allocation

Reference	Method of allocation
Employment costs	Based on estimate of time spent
Office expenses	Allocated based on time spent
Staff support	Based on the employment costs ratios

Governance costs

	Restricted funds £	Total 2022 £	Total 2021 £
Audit of the financial statements	6,500	6,500	6,470
Other accountancy costs	1,500	1,500	2,142
Allocated support costs	4,121	4,121	4,673
	<u>12,121</u>	<u>12,121</u>	<u>13,285</u>

7 Government grants

Government grants recognised in the financial statements are made up of funds from Cornwall Council, funded by the government.

The amount recognised in the financial statements as income from government grants was £271,393 (2021 - £196,832).

8 Net incoming/outgoing resources

Net incoming/outgoing resources for the year include:

	2022 £	2021 £
Operating lease rentals	3,099	1,552
Audit fees	6,500	6,470
Loss on disposal of fixed assets held for the charity's own use	-	356
Depreciation of fixed assets	<u>11,285</u>	<u>9,190</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2022

9 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Margaret Warwick

£54 (2021: £85) of expenses were reimbursed to Margaret Warwick during the year.

The amount reimbursed relates to mileage and parking expenses incurred.

Jenny Wingham

£Nil (2021: £25) of expenses were reimbursed to Jenny Wingham during the year.

The amount reimbursed relates to training expenses incurred.

Heather Tucker

£Nil (2021: £25) of expenses were reimbursed to Heather Tucker during the year.

The amount reimbursed relates to training expenses incurred.

Irene Sampson

£Nil (2021: £25) of expenses were reimbursed to Irene Sampson during the year.

The amount reimbursed relates to training expenses incurred.

John Watts

£1,983 (2021: £305) was paid to John Watts for professional services provided on a normal commercial basis.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	359,096	336,367
Social security costs	21,832	19,750
Pension costs	4,361	5,907
	<u>385,289</u>	<u>362,024</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2022 No	2021 No
Charitable activities	<u>20</u>	<u>19</u>

10 (2021 - 10) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £4,361 (2021 - £5,907).

The charity operates a defined contribution pension plan. The basis for allocating the liability and expenses between activities is in line with the basis of allocation detailed in Note 6 to the accounts.

Pension liabilities and expenses are allocated to unrestricted funds and restricted funds on the same basis as other employee-related costs unless the terms of a restriction prohibit the allocation of such costs to a restricted fund.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2022

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £33,344 (2021 - £37,708).

11 Tangible fixed assets

	Freehold Property £	Short leasehold land and buildings £	Furniture and equipment £	Total £
Cost				
At 1 April 2021	148,942	20,009	84,284	253,235
Additions	<u>2,609</u>	<u>-</u>	<u>14,115</u>	<u>16,724</u>
At 31 March 2022	<u>151,551</u>	<u>20,009</u>	<u>98,399</u>	<u>269,959</u>
Depreciation				
At 1 April 2021	6,965	18,431	65,726	91,122
Charge for the year	<u>3,031</u>	<u>237</u>	<u>8,017</u>	<u>11,285</u>
At 31 March 2022	<u>9,996</u>	<u>18,668</u>	<u>73,743</u>	<u>102,407</u>
Net book value				
At 31 March 2022	<u><u>141,555</u></u>	<u><u>1,341</u></u>	<u><u>24,656</u></u>	<u><u>167,552</u></u>
At 31 March 2021	<u><u>141,977</u></u>	<u><u>1,578</u></u>	<u><u>18,558</u></u>	<u><u>162,113</u></u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2022

12 Fixed asset investments

	2022 £	2021 £
Investment properties	<u>120,000</u>	<u>68,500</u>

Investment properties

	Investment properties £
Cost or Valuation	
At 1 April 2021	68,500
Fair value adjustment	<u>51,500</u>
At 31 March 2022	120,000
Provision	
At 31 March 2022	<u>-</u>
Net book value	
At 31 March 2022	<u>120,000</u>
At 31 March 2021	<u>68,500</u>

The fair value of the proportion of the freehold property held as investment property was determined by way of an Independent Valuation upon its acquisition in 2019.

There was a valuation on the split use property by a professional independent valuer in the current year, the trustees have determined an appropriate amount to have been apportioned to Investment Property, and consider Investment Properties are shown at their fair value.

13 Debtors

	2022 £	2021 £
Trade debtors	11,169	11,904
Prepayments	2,926	3,047
Accrued income	<u>2,500</u>	<u>1,667</u>
	<u>16,595</u>	<u>16,618</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2022

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	934	4,810
Other taxation and social security	7,964	5,746
Other creditors	2,500	2,500
Accruals	15,615	13,682
Deferred income	64,742	7,333
	<u>91,755</u>	<u>34,071</u>

	2022 £	2021 £
Deferred income at 1 April 2021	7,333	27,393
Resources deferred in the period	64,742	7,333
Amounts released from previous periods	(7,333)	(27,393)
Deferred income at year end	<u>64,742</u>	<u>7,333</u>

15 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Other		
Within one year	1,824	899
Between one and five years	5,155	450
	<u>6,979</u>	<u>1,349</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2022

16 Income under lease arrangements

Operating lease income

Total future minimum lease payments receivable under non-cancellable operating leases as lessor are as follows:

	2022 £	2021 £
Other		
Within one year	10,000	2,500
Between one and five years	<u>2,500</u>	<u>-</u>
	<u>12,500</u>	<u>2,500</u>

The charity has an operating lease arrangement with a tenant in respect of a shop on the ground floor of its freehold property. This proportion of the property is held on the balance sheet as investment property and income is recognised in the Statement of Financial Activities as Investment Income. A rent review was carried out by the charity in the year and the annual rent was revised to £10,000 per annum. The lease runs to June 2023, however it had an original break clause in June 2021.

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £4,361 (2021 - £5,907).

18 Charity status

The Charity is a private company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the Charity in the event of liquidation.

The Charity is incorporated in England and Wales. The address of its registered office is:

Maura Place
11 Market Place
Penzance
England
TR18 2JB

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2022

19 Contingent assets

The Lottery Reaching Communities grant is multi-year grant that provides expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a 5 year grant to August 2026 to receive the following per year - £92,058, £83,170, £79,012, £75,061, £71,308.

The Safer Cornwall – Refuge project is a multi-year grant that provides for the expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a 3-year grant to March 2023 to receive around £183,000 per year.

The Safer Cornwall – CYP project is a multi-year grant that provides for the expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a 3-year grant to March 2023 to receive around £37,000 per year.

The BBC Children in Need grant is a multi-year grant that provides for the expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a 3-year grant to June 2024 to receive the following per year - £32,230, £32,668, £33,110.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2022

20 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted					
General					
General Fund	230,190	252,104	(130,930)	(13,400)	337,964
Designated					
Building Reserve	174,818	51,500	(2,230)	(301)	223,787
Total Unrestricted	<u>405,008</u>	<u>303,604</u>	<u>(133,160)</u>	<u>(13,701)</u>	<u>561,751</u>
Restricted					
Safer Cornwall (prev. CSPD)	29,693	230,541	(234,615)	-	25,619
BBC Children in Need: Outreach/Children Workers	3,105	30,010	(30,758)	-	2,357
Safer Cornwall (prev. CSPD Children in Refuge)	11,915	40,852	(22,926)	-	29,841
Volunteer Project: Big Lottery Fund Grant	344	-	(94)	1,126	1,376
Community Services Project: Big Lottery Fund Grant	32,122	71,488	(51,418)	-	52,192
Resettlement Worker: Police and Crime Commissioners Competed Fund	877	-	314	(1,191)	-
Volunteer Programme: Lloyds Bank Foundation	6,399	25,000	(36,423)	9,001	3,977
Bishops Fund	178	500	(472)	-	206
Big Lottery Awards for All Grant	5,298	15,000	(16,676)	601	4,223
The Trusthouse Charitable Foundation	10,508	-	(12,172)	1,664	-
SU Grants	461	6,820	(6,600)	-	681
CC Resettlement	8,994	-	(11,494)	2,500	-
CCF Headstart Grants	-	1,257	-	-	1,257
Bolingey Barbarians	1,000	-	(1,000)	-	-
Total restricted	<u>110,894</u>	<u>421,468</u>	<u>(424,334)</u>	<u>13,701</u>	<u>121,729</u>
Total funds	<u>515,902</u>	<u>725,072</u>	<u>(557,494)</u>	<u>-</u>	<u>683,480</u>

There were transfers where specific expenditure exceeded the funds received on projects for which restricted funds were provided. These were covered by General reserves.

There were also transfers to General reserves that were permitted following the end of a specific project for which restricted funding was provided.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
General					
General Fund	223,559	146,200	(145,895)	6,326	230,190
Designated					
Building Reserve	177,048	-	-	(2,230)	174,818
Total unrestricted funds	<u>400,607</u>	<u>146,200</u>	<u>(145,895)</u>	<u>4,096</u>	<u>405,008</u>
Restricted					
Safer Cornwall (prev. CSPD)	20,610	183,578	(173,777)	(718)	29,693
BBC Children in Need: Outreach/Children Workers	603	37,671	(35,169)	-	3,105
Safer Cornwall (prev. CSPD Children in Refuge)	4,474	33,297	(25,856)	-	11,915
Volunteer Project: Big Lottery Fund Grant	449	-	(105)	-	344
Community Services Project: Big Lottery Fund Grant	35,223	40,333	(43,434)	-	32,122
Resettlement Worker: Police and Crime Commissioners Competed Fund	1,191	10,000	(10,314)	-	877
Volunteer Programme: Lloyds Bank Foundation	16,348	25,000	(32,636)	(2,313)	6,399
Bishops Fund	577	-	(399)	-	178
Big Lottery Awards for All Grant	6,529	-	(1,231)	-	5,298
The Trusthouse Charitable Foundation	10,628	15,000	(15,120)	-	10,508
Community Foundation	-	2,906	(3,041)	135	-
Community Fund Covid-19 Emergency	-	4,883	(4,883)	-	-
SU Grants	-	2,958	(2,497)	-	461
CC Resettlement	-	8,994	-	-	8,994
COVID 19 PPE Grant	-	3,000	(1,800)	(1,200)	-
Bolingey Barbarians	-	1,000	-	-	1,000
Total restricted funds	<u>96,632</u>	<u>368,620</u>	<u>(350,262)</u>	<u>(4,096)</u>	<u>110,894</u>
Total funds	<u>497,239</u>	<u>514,820</u>	<u>(496,157)</u>	<u>-</u>	<u>515,902</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2022

The specific purposes for which the funds are to be applied are as follows:

Unrestricted funds:

These are funds that can be spent freely. The purpose of the designated reserves, as set by the Trustees, is as follows:

The Building Reserve is to be held for use by the charity, and is wholly represented by fixed assets.

Restricted funds:

The Safer Cornwall Contract (previously CSPD) is to cover refuge provision, support and resettlement costs.

BBC Children in Need has funded Children's Workers In Refuge, including outreach.

Safer Cornwall (previously CSPD) provides funds for supporting children in the refuge.

The Big Lottery Fund grant has provided funds for the Community Services Project - Helpline, Outreach, Counselling and Group Work.

The Lloyds Bank Foundation England and Wales has provided funds for the volunteer programme, with the funding for the supervision and management of volunteers.

The Trusthouse Charitable Foundation grant provides funds for the volunteer co-ordinator's salary.

All other grants were given for specific activities and projects.

Balances were sufficient to enable each fund to be applied in accordance with any restrictions.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2022

21 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2022
	General	Designated		
	£	£	£	£
Tangible fixed assets	19,489	103,787	44,276	167,552
Fixed asset investments	-	120,000	-	120,000
Current assets	345,489	-	142,195	487,684
Current liabilities	(27,014)	-	(64,742)	(91,756)
Total net assets	<u>337,964</u>	<u>223,787</u>	<u>121,729</u>	<u>683,480</u>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2021
	General	Designated		
	£	£	£	£
Tangible fixed assets	19,618	106,318	36,175	162,111
Fixed asset investments	-	68,500	-	68,500
Current assets	237,310	-	82,052	319,362
Current liabilities	(26,738)	-	(7,333)	(34,071)
Total net assets	<u>230,190</u>	<u>174,818</u>	<u>110,894</u>	<u>515,902</u>

22 Related party transactions

John Watts, a trustee, was paid £1,983 (2021: £305) in the year for professional services provided on a normal commercial basis.

G Allen, the partner of Lizzie Matthews, the CEO, was paid £20 (2021: £nil) in the year for repair works carried out on behalf of the charity, these services were provided on a normal commercial basis.

Controlling entity

The charity is controlled by the Trustees who are all Directors of the company.

Accounts

Company registration number: 04694786

Charity registration number: 1100329

West Cornwall Women's Aid

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Walker Moyle Ltd
Alverton Pavilion
Trewithen Road
Penzance
Cornwall
TR18 4LS

West Cornwall Women's Aid

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West Cornwall Women's Aid

Reference and Administrative Details

Trustees	Heather Tucker (resigned 23 July 2021) Georgina Risby (resigned 26 October 2020) Irene Sampson Margaret Warwick Jenny Wingham (appointed 26 October 2020) Alexandra Lethbridge (appointed 26 October 2020) Rachel Garside (appointed 11 January 2021) Rosalind Norton (appointed 11 January 2021) John Watts (appointed 11 January 2021) Tessa Snellgrove (appointed 11 January 2021)
Senior Management Team	Cathy Lunt, General Manager Elizabeth Matthews, CEO
Principal Office	C/O Walker Moyle Alverton Pavilion Trewithen Road Penzance Cornwall TR18 4LS
Registered Office	C/O Walker Moyle Alverton Pavilion Trewithen Road Penzance Cornwall TR18 4LS
Company Registration Number	04694786
Charity Registration Number	1100329
Solicitors	Coodes Solicitors 8 Market Street St Austell Cornwall PL25 4BB
Bankers	HSBC Plc Penzance 1 Greenmarket Penzance Cornwall TR18 2SD
Senior Statutory Auditor	Paula Thomas BA FCA DChA
Auditor	Walker Moyle Ltd Alverton Pavilion Trewithen Road Penzance Cornwall TR18 4LS

West Cornwall Women's Aid

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2021. The report is a combined annual report containing a directors' report as required by company law. The financial statements have been prepared in accordance with current statutory requirements, the Articles of Association, and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP FRS 102).

Reference and Administrative information, set out on Page 1, forms part of this report.

Governance

West Cornwall Women's Aid was incorporated as a Company Limited by Guarantee on 12 March 2003 and is regulated by its Memorandum and Articles of Association.

The Company was registered with the Charity Commission on 27 October 2003. The Company is a Charity with the objects to provide relief of poverty, distress and suffering experienced by women and their children who have been abused in domestic situations.

The organisation is a charitable company limited by guarantee. The Company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the Company being wound up, members are required to contribute an amount not exceeding £10.

The individuals listed on Page 1 served as Directors for the purposes of Company Law and Trustees for the purpose of Charity Law during the year.

The Trustees meet regularly and are responsible for the strategic direction of the Charity. The day to day running of the Charity is overseen by the General Manager. Trustees are elected at the Annual General Meeting and one-third shall retire from office by rotation. Decisions are made based on a majority of votes.

The Trustees are an experienced and cohesive group. We seek to recruit Trustees with particular skills and interests. New Trustees complete a training programme.

The major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems or procedures have been established to manage those risks.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

West Cornwall Women's Aid

Trustees' Report

Charity History

West Cornwall Women's Aid (WCWA) has been working in the field of Domestic Abuse and Sexual Violence (DASV) and delivering projects in West Cornwall for 34 years. WCWA was established in 1987 by a group of female volunteers who initially ran a Helpline in Penzance. WCWA research established the level of need for safe accommodation for women and children seeking to flee from DASV. A campaign to raise the profile of the project and findings from the research resulted in the acquisition of suitable premises which became an operational refuge in 1992; whilst retaining an office and support services in central Penzance. A second refuge property was acquired in 1995. WCWA can accommodate up to 11 women and 16 children within its refuge provision, which is a UK wide resource.

The Community Service Project was established in 2001, for women and children living in West Cornwall and the Isles of Scilly whose lives have been affected by DASV. WCWA provides Helpline, Outreach, Counselling and Group Work Programmes. It is well documented that where women and children are forced to flee the county this serves to compound their difficulties - loss of family and friends, loss of local connection and disruption to education. The effectiveness of the Community Services Development Project is due to early intervention, prevention and protection; intervention type is defined by the women and children, preventing the breakdown of family structures and sustainable community support. Specifically trained volunteers are the direct workforce for the Community Services Project.

WCWA is women-founded and women-led. Gender based violence against women and girls is a violation of human rights and is rooted in gender inequality. WCWA aims to educate and build individual resilience of women and girls to reduce further abuse and increase life chances for themselves, their children and consequently generations to come. WCWA defines itself as a feminist organisation that strongly believes in empowering women experiencing domestic violence and abuse to take control of their own lives and to make their own choices and decisions.

Mission Statement

Vision

West Cornwall Women's Aid's vision is of a world where women and children live their lives free from domestic and sexual abuse.

Mission

West Cornwall Women's Aid exists to bring an end to the harm done through domestic abuse and sexual violence. Our work is holistic and empowering, working alongside survivors to achieve independent lives free from abuse.

Values

West Cornwall Women's Aid's core values reflect our history and were developed with staff, service users and trustees. We are:

- Women and children focused
- Empowering
- Diverse and anti-discriminatory in our practice
- Committed to service users having a central voice within the organisation
- Feminist in our understanding of domestic abuse and sexual violence

West Cornwall Women's Aid

Trustees' Report

Objectives

The Charity's objects are:

- to provide for the relief of poverty, distress and suffering experienced by women and their children who have been abused in a domestic situation irrespective of race, culture, sexual orientation or ability, in particular but not exclusively by:

- a) providing short term refuge accommodation to women and their children whose safety is at risk as a result of domestic abuse, sexual violence including exploitation and modern slavery, honour-based violence and female genital mutilation;

- b) providing support services to women and their children in refuge accommodation to meet their additional physical, mental and emotional needs, to promote their long-term safety and well-being and to enable them to progress from danger to safety and independence;

- c) providing on-going community-based support for the health and well-being of women and their families who are safe to do so and who wish to do so, to stay in their own homes;

- d) providing community resettlement services to support women and their children progressing from refuge accommodation to independent living;

- e) recruiting, training and supporting volunteers to provide a range of community-based services to abused women and their children (in particular but not exclusively one to one support, counselling, helpline, psycho-educational and other well-being activities)

- to inform and educate the public, other service providers and authorities and the media on gender-based abuse and its impacts.

Activities

In determining activities Trustees have given due regard to the Charities Commission guidance on Public Benefit. Our activities deliver public benefit as follows:

- Exchange and analysis of information relating to domestic abuse and sexual violence (DASV) with the agencies represented at the Cornwall Domestic Abuse and Sexual Violence Delivery Group; feeding into Cornwall Domestic Abuse and Sexual Violence Strategic Group, MARAC Steering Group and Domestic Homicide Review Panel

- Exchange information relating to DASV with Safer Cornwall and Police & Crime Commissioner

- Work with the Cornwall Community Safety Partnership for Safer Towns to target persistent problem areas and work with communities and partners to develop sustainable solutions

- Representation at Multi Agency Referral Conferences (MARAC)

- Provide information to raise awareness of DASV and its impacts to the public

- Provide Refuge accommodation for up to 11 women and 16 children

- Operate a Helpline for women in abusive relationships or households in West Cornwall and the Isles of Scilly

- Provide an Outreach service for women at risk assessed venues across West Cornwall

- Provide a free Counselling service

- Provide and facilitate a rolling group work programme: therapeutic groups, psycho-educational courses, CBT, empowerment workshops and peer led groups for women whose lives have been affected by abuse including historic/childhood abuse

West Cornwall Women's Aid

Trustees' Report

Achievements and Performance

In this reporting year we have been awarded the following grants/contracts:

Safer Cornwall commissioned refuge provision and resettlement programme for women and children (staff and services) April 2020 - 2024 (potential for 1+1+1 years)

Devon & Cornwall Police & Crime Commissioner funding for Refuge Resettlement Worker.

Cornwall Community Foundation and Bishops Fund to assist with crisis payments for women and families in refuge.

We continue to be supported by Lloyds Foundation, Children in Need and Trusthouse Charitable Trust

We have received 2 covid grants (each for 6 months) from the Lottery Community Fund.

We also received an additional Booster Grant from BBC Children in Need.

We have received donations from a range of donors both financially and in kind. We have several community groups who have provided year on year support, these include Mother's Union and local churches. Donations range from holidays to outings and gifts for women and children. Additionally, we received many donated items from members of the public both for refuge families and those living in their own homes locally.

West Cornwall Women's Aid

Trustees' Report

Who used and benefited from our services

Refuge Services

We continue to provide Refuge accommodation for up to 11 women and 16 children. Service provision for 2020/21 as follows:

- Total number of women accommodated: 23
- Total number of children accommodated: 25
- Length of stay: The total number of bed nights was 2,251, which averaged at 118 per woman/family
- Sample of referring agencies: Self-Referrals, National Women's Aid, Specialist DASV Providers including IDVAs, Police, Addiction Agencies, Housing Providers, Social Care and Health services

Resettlement

Our resettlement project experienced high levels of demand for support throughout the year, particularly during lockdown periods. Support which was provided included telephone, face to face support - one to one and group support, therapeutic/trauma support, family work, practical support. The service provides more intensive one to one support as women move-on from refuge into the community. Practical assistance is provided to ensure any necessary safety measures are in place as women move into their new homes, and with a variety of issues including help with utilities, arranging the move, budgeting, benefits and if necessary moving children's schooling. Once women are settled in their homes, group support is provided to encourage social connection, and further assistance in emotional recovery. One to one support can still be provided if a family has a crisis. Family work is undertaken with the Family Worker and Resettlement Worker, working individually and then together with the family to strengthen family bonds and resolve issues.

Community Services - Helpline, Outreach, Counselling and Group Work

These services are provided by specifically trained volunteers to women living in West Cornwall and the Isles of Scilly. Counsellors are at Diploma or Degree level. Community Services are key interventions for the early intervention, prevention and protection of women and children. Sustainable community support is provided to develop safety plans and prevent the breakdown of family structures. Referrals pathways are established with relevant agencies and support services to meet additional needs e.g. Early Help Hub, Multi Agency Referral Unit (MARU), Addaction, Outlook Southwest, Citizen's Advice Bureau, Colleges and food banks.

Helpline and Outreach

Helpline recorded calls: Only 162 calls were recorded but our systems appear not to have been updated accurately due to remote working and helpline cover handover. We provided email support to 131 women who contacted us via the website.

Number of clients with ongoing telephone/outreach support: 11

Counselling

Number of women in weekly counselling sessions: 98

Group Work Programmes

Number of women accessing a range of group support: 83

- Twice weekly therapy group on-line
- Weekly yoga group in Penzance - outdoors (weather permitting)
- Monthly refuge resettlement group
- Assertiveness course - on-line
- Anxiety course - on-line
- Managing the Effects of Abuse psycho-education courses - online in refuge
- Service user steering groups
- Craft group - on-line

Total number of service users engaged in Community Services Project: 262

Total number accessing Community Services: 424

We have delivered one Volunteer Training Programme this year seeking new recruits for Helpline, Outreach Counselling and Refuge services. Our Training Programme is 8 weeks, followed by a period of shadowing experienced staff before final assessment. The programme includes Understanding and Recognising Domestic Abuse and Sexual Violence, Child Sexual Exploitation, Safeguarding, Equality and Diversity and Family Law.

West Cornwall Women's Aid

Trustees' Report

Volunteer Activities

- Travel: 179
- Supervision: 136
- Refuge: 118
- Helpline/Outreach: 187
- Counselling: 377
- Group work: 116
- Training: 149.5
- Trustees: 415

Total number of volunteer hours: 1,671.5

Total number of volunteers: 19

Community Connection

As a member of National Women's Aid we have immediate access to a national database of refuge availability across the UK and accept referrals from the national helpline.

WCWA is a member of Cornwall DASV System Provision.

We are a lead agency contributing at the Cornwall MARAC process.

WCWA team members attend key agency meetings, including Bloom mental health project, Addaction, WILD, TRELYA, YMCA, Cornwall Housing, pastoral leads in schools and Family Hubs.

Established direct referral routes with other agencies and charities, including Police, Adult & Children's Social Care teams, Mental Health providers, Citizen's Advice Bureau, Active Plus and Who Dares Works.

Leaflets and flyers distributed across our locality in public venues and with local organisations.

We have a website and a quarterly newsletter which provides information on access to our service.

WCWA has increased its profile and accessibility via Facebook and Twitter.

How people and communities are involved in the design and delivery of WCWA services

Service user lead on steering groups

We undertake service user satisfaction surveys

We undertake stakeholder/community group consultations

Monthly operational meetings with Trustees, manager's and working groups

Quarterly reviews at refuge and exit questionnaires

Service user assessments and evaluations throughout the year

Volunteer supervision groups every 4/6 weeks

Bi-monthly volunteer forums

Volunteer assessments and evaluations throughout the year

As an organisation with a long and proven track record WCWA continues to listen, respond and develop. WCWA is competent in its ability to react to service user and community needs and continually seeks to improve and innovate to enable maximum engagement for the most vulnerable women and families.

West Cornwall Women's Aid

Trustees' Report

Activities started during this reporting year:

The government imposed the first national lockdown on 23 March 2020, in response to the Covid 19 pandemic. Restrictions and further lockdowns continued throughout the year, these factors had a significant impact on the way we delivered our services and the activities which were planned for the year.

Refuge staff continued to work from the refuge in reduced numbers, as they were classed as front-line workers, but our Community Services staff all worked from home from the date of the first lockdown. As a result of the pandemic our focus was on adapting our services to meet need rather than starting new activities.

We had planned to increase our social events to encourage more women into our community building, following the success of the previous year, but the pandemic prevented development in this area.

All our awareness raising activities were undertaken online utilizing social media and our website.

We kept in contact with other organisations electronically but found that many did not offer face to face support for a significant part of the year.

We continued to work towards strengthening relationships with other commissioned and non-commissioned Domestic Abuse Sexual Violence (DASV) services by attending on-line meetings and networking events, but there were fewer opportunities than in previous years.

WCWA operations in response to the pandemic

Refuge

The refuge introduced Covid secure working practices and continued to have staff on site, but in reduced numbers. Staff rota's ensured women and children had support, whilst reducing the risk of Covid transmission. Initially most of the support was offered via telephone or outdoors one to one, and later on in small groups (we were thankful for the good weather). We were grateful that we were able to secure funding from 'BBC Children in Need' and had an outdoor classroom erected in the refuge garden, which enabled us to deliver outdoor work with children in a contained area, with some protection when the weather was poor. We adapted our Refuge Empowerment Group for on-line delivery and supported families to access schooling.

During periods of lockdown, we noted a significant decrease in refuge enquiries/referrals followed by a significant increase in requests for refuge accommodation when lockdown restrictions eased. Due to the lack of move-on accommodation a lower number of women have been able to access the service.

An isolation room was set up to enhance Covid security for new admissions to the refuge. Many of the referrals during the pandemic were more complex than previously.

Resettlement

Our refuge resettlement service was inundated with support requests during the pandemic and continued to work in the community. Some families accessing this service had moved on from refuge several years ago but found their networks and support systems had been suspended or reduced to an on-line or telephone response. The families found themselves isolated and without any other support. The staff worked tirelessly to ensure these women and children had the essentials, such as food and medication and social connection. We had significant concerns regarding mental health decline in many of the women and children using the service. As the year progressed, we were able to introduce more small group activities and support which contributed to mental health improvements.

Community Services Project

Our Community Services moved from providing face-to-face onsite community support to online and telephone support. Systems to manage logistical, technical and communication challenges were introduced. New ways of working were embedded, and staff had to adapt their practices to embrace online working.

The Community Services staff and a reduced number of volunteers provided a range of support services to women/families. Support included weekly welfare calls, telephone counselling, online counselling online therapy groups, email support, online psych-educational courses, and online task focused group.

We have noted:

- An increase in contact from women still in abusive relationships
- A greater recognition of emotional abuse including coercion and controlling behaviour
- A sustained increase in requests for housing/homelessness advice
- A continued increase with requests for support with finances and food
- Continued requests for support with anxiety, mental health issues and isolation
- More online enquiries (email and direct message)

West Cornwall Women's Aid

Trustees' Report

We had a number of calls where Covid-19 has been used as a tool of emotional abuse, coercion and control. This has included failing to return children following access visits, threats to remove children/increase contact time and false reports made about breaches of lockdown rules. We have continued to see an increase in severe and enduring mental health problems, which appear to have been exacerbated by lockdowns and isolation.

Online platforms have continued to be used for:

- Trustee Meetings
- Staff meetings
- Volunteer meetings
- Supervision
- Staff training

We delivered our first on-line Volunteer Training course, which proved successful, although we only had 6 trainee volunteers. We learned that we needed to keep the sessions shorter and provide trainees with time away from the computer. Trainers found delivery via the on-line platform more demanding as it was harder to gauge how participants were feeling. The sessions felt less interactive, and the trainees did not feel they could get to know one another in the same way as they would have done if they had been together in a training room.

We continued to successfully deliver one to one counselling and therapeutic group work on-line. Many women said they preferred this medium, and it provided access to women who could not travel. We are aware that there is a need for us to continue to offer support over on-line platforms and face to face to ensure women can select the option which suits them best.

We are continuing to work towards piloting an on-line chat facility but recognize that we will need to invest to ensure we have the expertise and resources to deliver on this.

The pandemic has had a significant impact on staff, particularly those who have continued to work on the front-line delivering services. WCWA is very proud of how the whole team of staff, volunteers and trustees have adapted and responded to the demands of supporting vulnerable women and children throughout the pandemic. We recognize the need to support the team and to encourage self-care and to be mindful of the impacts of vicarious trauma. By the end of the financial year a small number of community services staff had returned to the community building, with plans evolving for the team to return gradually and to implement face to face support.

Domestic abuse has been a high-profile issue, headlined across all media outlets throughout the pandemic. As time had gone by, we have heard more stories of women and children being 'locked down' with abusers. They have struggled to find opportunities to ask for help. The physical and mental health impacts have undoubtedly been severe. It is evident that the demand for our support services will increase as women have greater opportunity to make contact.

WCWA security and long-term funding

Trustees are confident and optimistic in respect of WCWA long term operations and are satisfied that the future of the charity is secure.

The core activity of the charity, the provision of the refuge and community resettlement, is secure under commissioned contract with Safer Cornwall until 2024, with a potential for further 1+1+1 years. This position is strengthened by the Domestic Abuse Act, which received Royal assent on 29 April 2021, as the act includes, for the first time, a statutory duty on councils to provide survivors of domestic abuse with support in safe accommodation.

Many major funding programmes closed during the pandemic but when funders started to reopen and invite applications WCWA was well positioned to make bids.

We submitted a BBC Children in Need bid in December 2020, to provide a further 3 years funding to continue with our work supporting Children, Young People and families in the refuge and in the wider community. The bid was successful.

Following a delay, due to the pandemic, in December 2020 WCWA's Life Chances proposal to the National Lottery was taken forward for assessment and on 17th March 2021 the successful bid of £400,609 over 5 years was confirmed.

West Cornwall Women's Aid

Trustees' Report

WCWA has worked determinedly throughout the pandemic to reach and support the most vulnerable in our communities. We have been overwhelmed and are grateful to not only our staff, volunteers, and trustees for their dedication but also to the community for local support which has included individual financial donations, food, clothing, PPE, and gifts for children, support to help with activities and to visit local landmarks and places of interest.

Financial review

Policy on reserves

The Charity Commission recommends an amount not less than the equivalent of 3 months' expenditure is kept in free reserves and this is also the reserves policy of West Cornwall Women's Aid. At the year end, the level of free reserves in the charity was £210,572 (2020: £208,115). This is regarded to be satisfactory.

Of the total funds of the charity, which stand at £515,902 (2020: £497,239), £174,818 (2020: £177,048) is considered designated, being the net book value of the freehold property, held for use by the charity.

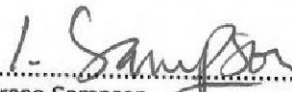
Principal funding sources

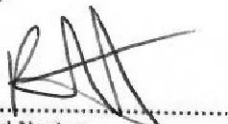
The principle funding sources are from Safer Cornwall, Big Lottery and other Grant providers. The corresponding expenditure of this income is made in accordance with the contract or grant agreement.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 23.11.21 and signed on its behalf by:


.....
Irene Sampson
Trustee


.....
Rosalind Norton
Trustee

West Cornwall Women's Aid

Statement of Trustees' Responsibilities

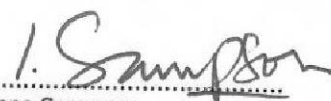
The trustees (who are also the directors of West Cornwall Women's Aid for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

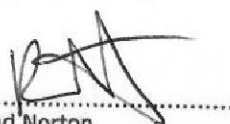
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 23.11.21 and signed on its behalf by:


Irene Sampson
Trustee


Rosalind Norton
Trustee

West Cornwall Women's Aid

Independent Auditor's Report to the Trustees of West Cornwall Women's Aid

Opinion

We have audited the financial statements of West Cornwall Women's Aid (the 'charitable company') for the year ended 31 March 2021, which comprise the Statement of Financial Activities, Balance Sheet, 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

West Cornwall Women's Aid

Independent Auditor's Report to the Trustees of West Cornwall Women's Aid

Opinion 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 Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 Trustees' Report.

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

- adequate and proper 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 11), 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.

Auditor's responsibilities for the audit of the financial statements

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

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

West Cornwall Women's Aid

Independent Auditor's Report to the Trustees of West Cornwall Women's Aid

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity at the planning stage of the audit. The charity is subject to laws and regulations that directly affect the financial statements, specifically the Companies Act 2006, Charities Act 2011 and Charities Statement of Recommended Practice. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. The charity is also subject to laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation or loss of the charity's ability to operate. In making this assessment we determined that the most significant elements of legislation include those relating to employment laws and regulations, health and safety standards and social care.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Making enquiries of management regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries, we also discussed with management changes in risk assessment relating to fraud, and whether there have been any known instances, allegations or suspicions of fraud, of which there were none.
- Considering the filings made at Companies House and any omissions thereon, of which none were identified.
- Discussing with management compliance with health and safety and social care legislation, including any reforms to these in light of national restrictions imposed during the year.
- Making enquiries of management and reviewing charity expenditure for any evidence of disputes, actual or potential litigation and claims, with regulators or any other such body, of which there were none.
- Audited the risk of management override of controls, including through testing of journal entries and other adjustments for appropriateness, and evaluating the rationale for significant transactions outside the normal course of charitable activities, of which there were none.
- Reviewed estimates and judgements made in the financial statements for any indication of bias and challenged assumptions used by management in making the estimates.
- Reviewed Board minutes and correspondence with regulators to corroborate the findings from the above.

Due to the inherent limitations of an audit, there remains a risk that we may not have detected some material misstatements in the financial statements or non-compliance with laws and regulations. This is despite the fact that we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed irregularities are from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. As with any audit, there remained a high risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. This risk was reduced by a thorough review of all controls in place that monitor items and transactions affecting the financial statements. The primary responsibility for the prevention and detection of irregularities and fraud rests with the trustees of the charity.

All relevant laws, regulations and significant risks of fraud identified have been clearly communicated to each member of the audit engagement team.

We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

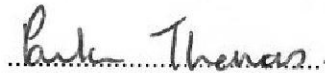
A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

West Cornwall Women's Aid

Independent Auditor's Report to the Trustees of West Cornwall Women's Aid

Use of our report

This report is made solely to the charitable company's trustees, 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 trustees those matters we are required to state to them in an auditor's 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Paula Thomas BA FCA DChA (Senior Statutory Auditor)
For and on behalf of Walker Moyle Ltd, Statutory Auditor

Alverton Pavilion
Trewithen Road
Penzance
Cornwall
TR18 4LS

Date: 30 November 2021

West Cornwall Women's Aid

Statement of Financial Activities for the Year Ended 31 March 2021

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	2	27,790	151,746	179,536	274,443
Charitable activities	3	108,347	216,874	325,221	290,294
Investment income	4	10,063	-	10,063	11,511
Total Income		<u>146,200</u>	<u>368,620</u>	<u>514,820</u>	<u>576,248</u>
Expenditure on:					
Charitable activities	5	(145,895)	(350,262)	(496,157)	(484,338)
Total Expenditure		<u>(145,895)</u>	<u>(350,262)</u>	<u>(496,157)</u>	<u>(484,338)</u>
Net income		305	18,358	18,663	91,910
Transfers between funds		4,096	(4,096)	-	-
Other recognised gains and losses					
Net movement in funds		4,401	14,262	18,663	91,910
Reconciliation of funds					
Total funds brought forward		<u>400,607</u>	<u>96,632</u>	<u>497,239</u>	<u>405,329</u>
Total funds carried forward	19	<u>405,008</u>	<u>110,894</u>	<u>515,902</u>	<u>497,239</u>

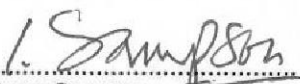
All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note 19.

West Cornwall Women's Aid

(Registration number: 04694786)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	162,111	164,733
Investments	11	<u>68,500</u>	<u>68,500</u>
		<u>230,611</u>	<u>233,233</u>
Current assets			
Debtors	12	16,618	12,199
Cash at bank and in hand		<u>302,744</u>	<u>302,496</u>
		319,362	314,695
Creditors: Amounts falling due within one year	13	<u>(34,071)</u>	<u>(50,689)</u>
Net current assets		<u>285,291</u>	<u>264,006</u>
Net assets		<u>515,902</u>	<u>497,239</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	19	110,894	96,632
Unrestricted income funds			
Unrestricted funds		<u>405,008</u>	<u>400,607</u>
Total funds	19	<u>515,902</u>	<u>497,239</u>

The financial statements on pages 16 to 36 were approved by the trustees, and authorised for issue on 23.11.21 and signed on their behalf by:


Irene Sampson
Trustee


Rosalind Norton
Trustee

West Cornwall Women's Aid

Statement of Cash Flows for the Year Ended 31 March 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash income		18,663	91,910
Adjustments to cash flows from non-cash items			
Depreciation		9,190	9,081
Investment income	4	(10,063)	(11,511)
Loss on disposal of fixed assets held for the charity's own use	7	<u>356</u>	<u>828</u>
		18,146	90,308
Working capital adjustments			
(Increase)/decrease in debtors	12	(4,419)	12,534
Increase in creditors	13	3,442	1,078
Decrease in deferred income		<u>(20,060)</u>	<u>(6,042)</u>
Net cash flows from operating activities		<u>(2,891)</u>	<u>97,878</u>
Cash flows from investing activities			
Interest receivable and similar income	4	67	242
Purchase of tangible fixed assets	10	(6,924)	(42,566)
Income from rents		<u>9,996</u>	<u>11,269</u>
Net cash flows from investing activities		<u>3,139</u>	<u>(31,055)</u>
Net increase in cash and cash equivalents		248	66,823
Cash and cash equivalents at 1 April		<u>302,496</u>	<u>235,673</u>
Cash and cash equivalents at 31 March		<u><u>302,744</u></u>	<u><u>302,496</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

West Cornwall Women'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 notes.

Going concern

The financial statements have been prepared on a going concern basis. In preparing and approving these financial statements the trustees have given due consideration to going concern risks, and in particular the impact of the Coronavirus pandemic. The pandemic has not significantly curtailed the operating activities of the Charity and income is expected to remain stable given the fixed nature of major sources of income.

There are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern and the trustees are satisfied that the Charity will be able to operate within the available facilities for the foreseeable future, being a period no less than 12 months from the date of approval of these financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature are recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be measured reliably.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Donated services and facilities

In accordance with the Charities SORP (FRS 102), the time provided by general volunteers is not recognised. More information about volunteers contributions is included in the trustees' report.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

Investment income

Investment income is recognised on a receivable basis.

Charitable activities

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Other income

Material incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

Costs of generating funds are the costs associated with attracting voluntary income.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating staff costs by the time spent and other costs by their usage.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

Asset class	Depreciation method and rate
Furniture and equipment	20% per annum on a reducing balance basis
Computers	33% per annum on a reducing balance basis
Building improvements	15% per annum on a reducing balance basis
Freehold Property	Straight line basis over 50 years

Investment properties

Investment property is carried at fair value, derived from the current market prices for comparable real estate determined annually by the trustees. The trustees use observable market prices, adjusted if necessary for any difference in the nature, location or condition of the specific asset. Changes in fair value are recognised in the Statement of Financial Activities.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight-line basis over the lease term.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

Financial instruments

Classification

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Recognition and measurement

Basic financial assets and liabilities are initially measured at transaction price (including transaction costs) and subsequently measured at their settlement value.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

2 Income from donations and legacies

	Unrestricted funds			
	General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Other Donations	27,790	-	27,790	86,882
Grants;				
Childrens Workers (BBC Children In Need)	-	37,671	37,671	33,480
Community Services Project (Big Lottery Fund Grant)	-	40,334	40,334	104,081
Resettlement Worker (Police and Crime Commissioners Competed Fund)	-	10,000	10,000	10,000
Volunteer Programme (Lloyds Bank Foundation for England and Wales)	-	25,000	25,000	25,000
Volunteer Management (Trusthouse Charitable Foundation)	-	15,000	15,000	15,000
SU Grants	-	2,958	2,958	-
Community Foundation	-	2,906	2,906	-
Community Fund - Covid Emergency	-	4,883	4,883	-
Covid 19 - PPE grant	-	3,000	3,000	-
CC Resettlement	-	8,994	8,994	-
Bolingey Barbarians	-	1,000	1,000	-
	<u>27,790</u>	<u>151,746</u>	<u>179,536</u>	<u>274,443</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Safer Cornwall (prev. CSPD Refuge)	-	183,577	183,577	180,332
Safer Cornwall (prev. CSPD Children in Refuge)	-	33,297	33,297	16,500
Refuge rental income	108,347	-	108,347	93,462
	<u>108,347</u>	<u>216,874</u>	<u>325,221</u>	<u>290,294</u>

4 Investment income

	Unrestricted General £	Total 2021 £	Total 2020 £
Income from other investments	67	67	242
Income from rents	9,996	9,996	11,269
	<u>10,063</u>	<u>10,063</u>	<u>11,511</u>

5 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2021 £	2020 £
Community Services Project	41,649	4,170	45,819	93,976
Safer Cornwall (prev. CSPD)	255,377	64,203	319,580	280,518
Volunteer Project	32,558	14,746	47,304	35,897
Property costs	64,649	-	64,649	54,240
Cost of raising funds	-	5,520	5,520	6,034
Governance	-	13,285	13,285	13,673
	<u>394,233</u>	<u>101,924</u>	<u>496,157</u>	<u>484,338</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

5 Expenditure on charitable activities (continued)

Analysis of charitable activities

	Cost of raising funds	Community Support Project	Counselling and Advice	Volunteer Project	Property costs	Apportionment of support costs	Auditors' Remuneration	Total
Direct costs								
Other direct costs	-	144	11,632	-	-	-	-	11,776
Establishment costs	-	-	-	-	61,985	-	-	61,985
Depreciation of tangible fixed assets	-	1,776	4,662	88	2,664	-	-	9,190
Loss on sale of tangible fixed asset	-	159	178	19	-	-	-	356
Employment costs	-	39,090	229,813	26,804	-	-	-	295,707
Sundry and other costs	-	480	9,092	5,647	-	-	-	15,219
	-	41,649	255,377	32,558	64,649	-	-	394,233
Support costs								
Employment costs	5,498	-	59,053	-	-	4,203	-	68,754
Office expenses	-	2,749	5,150	14,746	-	310	-	22,955
Accountancy fees	22	1,421	-	-	-	2,142	-	3,585
Auditors' remuneration	-	-	-	-	-	-	6,470	6,470
Trustees' expenses	-	-	-	-	-	160	-	160
	5,520	4,170	64,203	14,746	-	6,815	6,470	101,924
	5,520	45,819	319,580	47,304	64,649	6,815	6,470	496,157

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

6 Analysis of governance and support costs

Basis of allocation

Reference	Method of allocation
Employment costs	Based on estimate of time spent
Office expenses	Allocated based on time spent
Staff support	Based on the employment costs ratios

Governance costs

	Unrestricted funds		Restricted funds	Total 2021	Total 2020
	General £		£	£	£
Audit of the financial statements	-		6,470	6,470	7,020
Other accountancy costs	-		2,142	2,142	1,518
Allocated support costs	1,241		3,432	4,673	5,311
	<u>1,241</u>		<u>12,044</u>	<u>13,285</u>	<u>13,849</u>

7 Net incoming/outgoing resources

Net incoming/outgoing resources for the year include:

	2021 £	2020 £
Operating lease rentals	1,552	2,035
Audit fees	6,470	7,020
Loss on disposal of fixed assets held for the charity's own use	356	828
Depreciation of fixed assets	<u>9,190</u>	<u>9,081</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Margaret Warwick

£85 (2020: £394) of expenses were reimbursed to Margaret Warwick during the year.

The amount reimbursed relates to mileage and parking expenses incurred.

Jenny Wingham

£25 (2020: £Nil) of expenses were reimbursed to Jenny Wingham during the year.

The amount reimbursed relates to training expenses incurred.

Heather Tucker

£25 (2020: £Nil) of expenses were reimbursed to Heather Tucker during the year.

The amount reimbursed relates to training expenses incurred.

Georgina Risby

£Nil (2020: £17) of expenses were reimbursed to Georgina Risby during the year.

The amount reimbursed relates to mileage and parking expenses incurred.

Irene Sampson

£25 (2020: £48) of expenses were reimbursed to Irene Sampson during the year.

The amount reimbursed relates to training expenses incurred.

John Watts

£305 (2020: £nil) was paid to John Watts for professional services provided on a normal commercial basis.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	336,367	315,611
Social security costs	19,750	18,554
Pension costs	5,907	5,314
	<u>362,024</u>	<u>339,479</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2021 No	2020 No
Charitable activities	<u>19</u>	<u>19</u>

10 (2020 - 9) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £5,907 (2020 - £5,314).

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

The charity operates a defined contribution pension plan. The basis for allocating the liability and expenses between activities is in line with the basis of allocation detailed in Note 6 to the accounts.

Pension liabilities and expenses are allocated to unrestricted funds and restricted funds on the same basis as other employee-related costs unless the terms of a restriction prohibit the allocation of such costs to a restricted fund.

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £37,708 (2020 - £37,838).

10 Tangible fixed assets

	Freehold Property £	Short leasehold land and buildings £	Furniture and equipment £	Total £
Cost				
At 1 April 2020	147,524	20,009	85,678	253,211
Additions	1,418	-	5,506	6,924
Disposals	-	-	(6,902)	(6,902)
At 31 March 2021	<u>148,942</u>	<u>20,009</u>	<u>84,282</u>	<u>253,233</u>
Depreciation				
At 1 April 2020	3,986	18,152	66,340	88,478
Charge for the year	2,979	279	5,932	9,190
Eliminated on disposals	-	-	(6,546)	(6,546)
At 31 March 2021	<u>6,965</u>	<u>18,431</u>	<u>65,726</u>	<u>91,122</u>
Net book value				
At 31 March 2021	<u>141,977</u>	<u>1,578</u>	<u>18,556</u>	<u>162,111</u>
At 31 March 2020	<u>143,538</u>	<u>1,857</u>	<u>19,338</u>	<u>164,733</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

11 Fixed asset investments

	2021 £	2020 £
Investment properties	<u>68,500</u>	<u>68,500</u>

Investment properties

	Investment properties £
Cost or Valuation	
At 1 April 2020	<u>68,500</u>
Provision	
At 31 March 2021	<u>-</u>
Net book value	
At 31 March 2021	<u>68,500</u>
At 31 March 2020	<u>68,500</u>

The fair value of the proportion of the freehold property held as investment property was determined by way of an Independent Valuation.

There has been no valuation of investment property by an independent valuer in the current year. The trustees consider Investment Properties are shown at their fair value.

12 Debtors

	2021 £	2020 £
Trade debtors	11,904	11,482
Prepayments	3,047	717
Accrued income	<u>1,667</u>	<u>-</u>
	<u>16,618</u>	<u>12,199</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	4,810	3,384
Other taxation and social security	5,746	5,540
Other creditors	2,500	2,500
Accruals	13,682	11,872
Deferred income	7,333	27,393
	<u>34,071</u>	<u>50,689</u>

	2021 £	2020 £
Deferred income at 1 April 2020	27,393	33,435
Resources deferred in the period	7,333	27,393
Amounts released from previous periods	<u>(27,393)</u>	<u>(33,435)</u>
Deferred income at year end	<u>7,333</u>	<u>27,393</u>

14 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Other		
Within one year	899	1,552
Between one and five years	<u>450</u>	<u>1,349</u>
	<u>1,349</u>	<u>2,901</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

15 Income under lease arrangements

Operating lease income

Total future minimum lease payments receivable under non-cancellable operating leases as lessor are as follows:

	2021 £	2020 £
Other		
Within one year	2,500	10,000
Between one and five years	-	3,750
	<u>2,500</u>	<u>13,750</u>

The charity has an operating lease arrangement with a tenant in respect of a shop on the ground floor of its freehold property. This proportion of the property is held on the balance sheet as investment property and income is recognised in the Statement of Financial Activities as Investment Income. A rent review was carried out by the charity in the year and the annual rent was revised to £10,000 per annum. The lease had an original break clause in June 2021.

16 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £5,907 (2020 - £5,314).

17 Charity status

The Charity is a private company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the Charity in the event of liquidation.

The Charity is incorporated in England and Wales. The address of its registered office is:

C/o Walker Moyle Ltd
Alverton Pavilion
Trewithen Road
Penzance
Cornwall
TR18 4LS

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

18 Contingent assets

The Safer Cornwall – Refuge project is a multi-year grant that provides for the expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a 4-year grant to March 2024 to receive around £183,000 per year.

The Safer Cornwall – CYP project is a multi-year grant that provides for the expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a 4-year grant to March 2024 to receive around £37,000 per year.

The Lloyds Bank Foundation England and Wales grant for maintaining the volunteer workforce is a multi-year grant that provides for the expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a 3-year grant to May 2021 to receive around £25,000 per year.

The BBC Children in Need grant is a multi-year grant that provides for the expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a 3-year grant to April 2021 to receive around £34,000 per year.

The Trusthouse Charitable Foundation grant is a multi-year grant that provides for the expenditure of the grant to be for future periods, towards the employment costs of the volunteer coordinator. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a 3-year grant to January 2022 to receive £15,000 per year.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

19 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted					
General					
General Fund	223,559	146,200	(145,895)	6,326	230,190
Designated					
Building Reserve	<u>177,048</u>	<u>-</u>	<u>-</u>	<u>(2,230)</u>	<u>174,818</u>
Total Unrestricted	<u>400,607</u>	<u>146,200</u>	<u>(145,895)</u>	<u>4,096</u>	<u>405,008</u>
Restricted					
Safer Cornwall (prev. CSPD)	20,610	183,578	(173,777)	(718)	29,693
BBC Children in Need: Outreach/Children Workers	603	37,671	(35,169)	-	3,105
Safer Cornwall (prev. CSPD Children in Refuge)	4,474	33,297	(25,856)	-	11,915
Volunteer Project: Big Lottery Fund Grant	449	-	(105)	-	344
Community Services Project: Big Lottery Fund Grant	35,223	40,333	(43,434)	-	32,122
Resettlement Worker: Police and Crime Commissioners Competed Fund	1,191	10,000	(10,314)	-	877
Volunteer Programme: Lloyds Bank Foundation	16,348	25,000	(32,636)	(2,313)	6,399
Bishops Fund	577	-	(399)	-	178
Big Lottery Awards for All Grant	6,529	-	(1,231)	-	5,298
The Trusthouse Charitable Foundation	10,628	15,000	(15,120)	-	10,508
Community Foundation	-	2,906	(3,041)	135	-
Community Fund Covid-19 Emergency	-	4,883	(4,883)	-	-
SU Grants	-	2,958	(2,497)	-	461
CC Resettlement	-	8,994	-	-	8,994
COVID 19 PPE Grant	-	3,000	(1,800)	(1,200)	-
Bolingey Barbarians	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
Total restricted	<u>96,632</u>	<u>368,620</u>	<u>(350,262)</u>	<u>(4,096)</u>	<u>110,894</u>
Total funds	<u>497,239</u>	<u>514,820</u>	<u>(496,157)</u>	<u>-</u>	<u>515,902</u>

The transfers from restricted to general funds represent purchases of fixed assets of £4,231 that were purchased using the funds provided by these sources, these assets were all subsequently permitted to be used for general purposes.

The transfer from general funds to the Community Foundation fund represents a shortfall of funds of £135 following specific expenditure, this was covered by general reserves.

The transfer of £2,230 between the General Fund and Designated Fund represents the depreciation charged in the year on the freehold property of which the Designated Fund comprises.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
<i>General</i>					
General Fund	133,036	190,855	(113,197)	12,865	223,559
<i>Designated</i>					
Building Reserve	179,257	-	-	(2,209)	177,048
Total unrestricted funds	<u>312,293</u>	<u>190,855</u>	<u>(113,197)</u>	<u>10,656</u>	<u>400,607</u>
Restricted					
Safer Cornwall (prev. CSPD)	19,728	180,332	(179,450)	-	20,610
BBC Children in Need: Outreach/Children Workers	2,585	33,480	(34,662)	(800)	603
Safer Cornwall (prev. CSPD Children in Refuge)	16,190	16,500	(21,101)	(7,115)	4,474
Volunteer Project: Big Lottery Fund Grant	4,726	-	(4,361)	84	449
Community Services Project: Big Lottery Fund Grant	21,452	104,081	(90,310)	-	35,223
Resettlement Worker: Police and Crime Commissioners Competed Fund	-	10,000	(7,634)	(1,175)	1,191
Volunteer Programme: Lloyds Bank Foundation	8,895	25,000	(15,997)	(1,550)	16,348
Bishops Fund	124	1,000	(547)	-	577
Big Lottery Awards for All Grant	8,069	-	(1,540)	-	6,529
The Trusthouse Charitable Foundation	11,267	15,000	(15,539)	(100)	10,628
Total restricted funds	<u>93,036</u>	<u>385,393</u>	<u>(371,141)</u>	<u>(10,656)</u>	<u>96,632</u>
Total funds	<u>405,329</u>	<u>576,248</u>	<u>(484,338)</u>	<u>-</u>	<u>497,239</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

The specific purposes for which the funds are to be applied are as follows:

Unrestricted funds:

These are funds that can be spent freely. The purpose of the designated reserves, as set by the Trustees, is as follows:

The Building Reserve is to be held for use by the charity, and is wholly represented by fixed assets.

Restricted funds:

The Safer Cornwall Contract (previously CSPD) is to cover refuge provision, support and resettlement costs.

BBC Children in Need has funded Children's Workers In Refuge, including outreach.

Safer Cornwall (previously CSPD) provides funds for supporting children in the refuge.

The Big Lottery Fund grant has provided funds for the Community Services Project - Helpline, Outreach, Counselling and Group Work.

The Lloyds Bank Foundation England and Wales has provided funds for the volunteer programme, with the funding for the supervision and management of volunteers.

The Trusthouse Charitable Foundation grant provides funds for the volunteer co-ordinator's salary.

All other grants were given for specific activities and projects.

Balances were sufficient to enable each fund to be applied in accordance with any restrictions.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

20 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2021
	General	Designated		
	£	£	£	£
Tangible fixed assets	19,618	106,318	36,175	162,111
Fixed asset investments	-	68,500	-	68,500
Current assets	237,310	-	82,052	319,362
Current liabilities	(26,738)	-	(7,333)	(34,071)
Total net assets	<u>230,190</u>	<u>174,818</u>	<u>110,894</u>	<u>515,902</u>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2020
	General	Designated		
	£	£	£	£
Tangible fixed assets	15,444	108,548	40,741	164,733
Fixed asset investments	-	68,500	-	68,500
Current assets	234,386	-	80,309	314,695
Current liabilities	(26,271)	-	(24,418)	(50,689)
Total net assets	<u>223,559</u>	<u>177,048</u>	<u>96,632</u>	<u>497,239</u>

21 Related party transactions

John Watts, a trustee, was paid £305 (2020: £nil) in the year for professional services provided on a normal commercial basis.

Controlling entity

The charity is controlled by the Trustees who are all Directors of the company.

22 Non-adjusting events after the financial period

The charity was notified and received £95,239 from an estate in October 2021.