

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**

<b>Trustees</b>	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)
<b>Senior Management Team</b>	Cathy Lunt, General Manager Elizabeth Matthews, CEO
<b>Principal Office</b>	C/O Walker Moyle Alverton Pavilion Trewithen Road Penzance Cornwall TR18 4LS
<b>Registered Office</b>	C/O Walker Moyle Alverton Pavilion Trewithen Road Penzance Cornwall TR18 4LS
<b>Company Registration Number</b>	04694786
<b>Charity Registration Number</b>	1100329
<b>Solicitors</b>	Coodes Solicitors 8 Market Street St Austell Cornwall PL25 4BB
<b>Bankers</b>	HSBC Plc Penzance 1 Greenmarket Penzance Cornwall TR18 2SD
<b>Senior Statutory Auditor</b>	Paula Thomas BA FCA DChA
<b>Auditor</b>	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

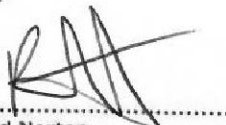
The principle funding sources are from Safer Cornwall, Big Lottery and other Grant providers. The corresponding expenditure of this income is made in accordance with the contract or grant agreement.

#### 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

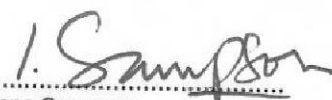
The trustees (who are also the directors of West Cornwall Women's Aid for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and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

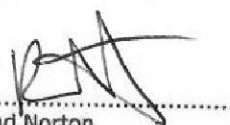
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources 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.

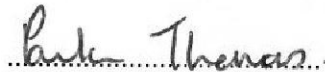
A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **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 £
<b>Income and Endowments from:</b>					
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>
<b>Expenditure on:</b>					
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)	-	-
<b>Other recognised gains and losses</b>					
Net movement in funds		4,401	14,262	18,663	91,910
<b>Reconciliation of funds</b>					
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>

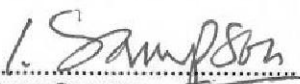
All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2020 is shown in note 19.

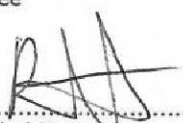
# West Cornwall Women's Aid

(Registration number: 04694786)  
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
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>
<b>Current assets</b>			
Debtors	12	16,618	12,199
Cash at bank and in hand		<u>302,744</u>	<u>302,496</u>
		319,362	314,695
<b>Creditors: Amounts falling due within one year</b>	13	<u>(34,071)</u>	<u>(50,689)</u>
<b>Net current assets</b>		<u>285,291</u>	<u>264,006</u>
<b>Net assets</b>		<u>515,902</u>	<u>497,239</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	19	110,894	96,632
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>405,008</u>	<u>400,607</u>
<b>Total funds</b>	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 £
<b>Cash flows from operating activities</b>			
Net cash income		18,663	91,910
<b>Adjustments to cash flows from non-cash items</b>			
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
<b>Working capital adjustments</b>			
(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>
<b>Cash flows from investing activities</b>			
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**

<b>Asset class</b>	<b>Depreciation method and rate</b>
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 £
<b>Donations and legacies;</b>				
Other Donations	27,790	-	27,790	86,882
<b>Grants;</b>				
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
<b>Direct costs</b>								
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
<b>Support costs</b>								
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 £
<b>Staff costs during the year were:</b>		
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 £
<b>Cost</b>				
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>
<b>Depreciation</b>				
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>
<b>Net book value</b>				
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 £
<b>Cost or Valuation</b>	
At 1 April 2020	<u>68,500</u>
<b>Provision</b>	
At 31 March 2021	<u>-</u>
<b>Net book value</b>	
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 £
<b>Other</b>		
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 £
<b>Other</b>		
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 £
<b>Unrestricted</b>					
<b>General</b>					
General Fund	223,559	146,200	(145,895)	6,326	230,190
<b>Designated</b>					
Building Reserve	<u>177,048</u>	<u>-</u>	<u>-</u>	<u>(2,230)</u>	<u>174,818</u>
<b>Total Unrestricted</b>	<u>400,607</u>	<u>146,200</u>	<u>(145,895)</u>	<u>4,096</u>	<u>405,008</u>
<b>Restricted</b>					
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>
<b>Total restricted</b>	<u>96,632</u>	<u>368,620</u>	<u>(350,262)</u>	<u>(4,096)</u>	<u>110,894</u>
<b>Total funds</b>	<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 £
<b>Unrestricted funds</b>					
<i><b>General</b></i>					
General Fund	133,036	190,855	(113,197)	12,865	223,559
<i><b>Designated</b></i>					
Building Reserve	179,257	-	-	(2,209)	177,048
<b>Total unrestricted funds</b>	<u>312,293</u>	<u>190,855</u>	<u>(113,197)</u>	<u>10,656</u>	<u>400,607</u>
<b>Restricted</b>					
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
<b>Total restricted funds</b>	<u>93,036</u>	<u>385,393</u>	<u>(371,141)</u>	<u>(10,656)</u>	<u>96,632</u>
<b>Total funds</b>	<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.