

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](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 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 £
<b>Income and Endowments from:</b>					
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>
<b>Expenditure on:</b>					
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	-	-
<b>Other recognised gains and losses</b>					
Fair value gains/(losses) on Investment Property		51,500	-	51,500	-
Net movement in funds		156,743	10,835	167,578	18,663
<b>Reconciliation of funds</b>					
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 £
<b>Fixed assets</b>			
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>
<b>Current assets</b>			
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
<b>Creditors: Amounts falling due within one year</b>	14	<u>(91,755)</u>	<u>(34,071)</u>
<b>Net current assets</b>		<u>395,928</u>	<u>285,291</u>
<b>Net assets</b>		<u>683,480</u>	<u>515,902</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	20	121,729	110,894
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>561,751</u>	<u>405,008</u>
<b>Total funds</b>	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 £
<b>Cash flows from operating activities</b>			
Net cash income		167,578	18,663
<b>Adjustments to cash flows from non-cash items</b>			
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
<b>Working capital adjustments</b>			
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>
<b>Cash flows from investing activities</b>			
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 £
<b>Donations and legacies;</b>				
Other Donations	113,803	-	113,803	27,790
<b>Grants;</b>				
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
<b>Direct costs</b>									
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>
<b>Support costs</b>									
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 £
<b>Staff costs during the year were:</b>		
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

	<b>Freehold Property £</b>	<b>Short leasehold land and buildings £</b>	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>				
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>
<b>Depreciation</b>				
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>
<b>Net book value</b>				
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 £
<b>Cost or Valuation</b>	
At 1 April 2021	68,500
Fair value adjustment	<u>51,500</u>
At 31 March 2022	120,000
<b>Provision</b>	
At 31 March 2022	<u>-</u>
<b>Net book value</b>	
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 £
<b>Other</b>		
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 £
<b>Other</b>		
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 £
<b>Unrestricted</b>					
<b>General</b>					
General Fund	230,190	252,104	(130,930)	(13,400)	337,964
<b>Designated</b>					
Building Reserve	174,818	51,500	(2,230)	(301)	223,787
<b>Total Unrestricted</b>	<u>405,008</u>	<u>303,604</u>	<u>(133,160)</u>	<u>(13,701)</u>	<u>561,751</u>
<b>Restricted</b>					
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
Bolingeys Barbarians	1,000	-	(1,000)	-	-
<b>Total restricted</b>	<u>110,894</u>	<u>421,468</u>	<u>(424,334)</u>	<u>13,701</u>	<u>121,729</u>
<b>Total funds</b>	<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 £
<b>Unrestricted funds</b>					
<i><b>General</b></i>					
General Fund	223,559	146,200	(145,895)	6,326	230,190
<i><b>Designated</b></i>					
Building Reserve	177,048	-	-	(2,230)	174,818
<b>Total unrestricted funds</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	-	1,000	-	-	1,000
<b>Total restricted funds</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><u>497,239</u></u>	<u><u>514,820</u></u>	<u><u>(496,157)</u></u>	<u><u>-</u></u>	<u><u>515,902</u></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.