

**WEST LANCASHIRE WOMEN'S REFUGE LIMITED**

*(A company limited by guarantee)*

**REPORT AND UNAUDITED**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 MARCH 2023**

***Registered company number: - 04824324 (England and  
Wales)***

***Registered charity number: - 1101025***

# **WEST LANCASHIRE WOMEN'S REFUGE LIMITED**

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# **WEST LANCASHIRE WOMEN'S REFUGE LIMITED**

## **Legal and administrative information**

### **Directors and Trustees**

Mrs E Crossley – Chairperson  
Mr R F H Minto – Treasurer  
Mrs K M Phillips  
Mrs G Binns  
(Appointed 19/10/2022,  
resigned 28/07/2023)  
Miss L Larsen  
(Appointed 19/10/2022,  
resigned 29/02/2024)  
Mrs A E Stubbart  
(Resigned 01/09/2022)

### **Chief Officer**

Miss L Larsen  
(Appointed 01/03/2024)

### **Working name**

The Liberty Centre

### **Company registration number**

04824324 (England and Wales)

### **Charity registration number**

1101025

### **Registered office and principal charity address**

132 Sandy Lane  
Skelmersdale  
Lancashire  
WN8 8LH

### **Independent Examiner**

Mr C Sawyer FCCA  
Sawyer Quine & Co  
Chartered Certified Accountants  
202 Merlin Park  
Ringtail Road  
Burscough  
Ormskirk  
Lancashire  
L40 8JY

### **Bankers**

The Royal Bank of Scotland plc  
Drummond House (FF) Branch  
Customer Service Centre  
Drummond House  
1 Redheughs Avenue  
Edinburgh  
EH12 9JN

# **WEST LANCASHIRE WOMEN'S REFUGE LIMITED**

## **Trustees Report for the year ended 31 March 2023**

The Trustees are pleased to present their annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association of the charitable company and the Statement of Recommended Practice – Accounting and Reporting by Charities.

### **Governance structure**

#### *Governing document*

The organisation is a charitable company limited by guarantee, incorporated on 7 July 2003 and registered as a charity on 4 December 2003. The company is established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association; both dated 7 July 2003, as amended by Special Resolution dated 19 November 2003, 6 October 2005, 11 November 2009 and 19 August 2014. In the event of the charitable company being wound up the Trustees are required to contribute an amount not exceeding £10.00.

#### *Appointment of Trustees*

The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as Trustees. Trustees who served during the year and up to the date of this report are detailed on page 1, legal and administrative information.

Recruitment takes place both with targeted advertising and networking. Skills audits are conducted to identify the target population for recruitment, in order to ensure equality and a mixture of the necessary skills to govern the charitable company.

In the event of any vacancies new Trustees are elected from the membership of the charitable company at each Annual Meeting. Before standing for election anybody wishing to become a Trustee is interviewed by the Chairperson and the Chief Officer to ensure their suitability. Upon appointment all new Trustees must provide appropriate identification and sign on to become a company Director. Trustees must declare any conflicts of interest and are subject to criminal record checks.

All Trustees are required to serve for a period of three years before either retiring or offering themselves for re-election to the Board.

#### *Trustee induction and training*

New Trustees are supported through an induction process, they are provided with a substantial amount of written material to review, including a review of the Memorandum and Articles of Association and both financial and funding overviews. Each Trustee is issued with a Trustee Induction Pack that contains among other information, guidance on Trustee responsibilities, role descriptions, organisational structure, a copy of the Memorandum and Articles of Association and appropriate literature for Trustees as published by the Charity Commission.

All Trustees are encouraged to participate in training and development, which enhances their understanding and capabilities in their role as a Trustee. This may take the form of informal training,



# **WEST LANCASHIRE WOMEN'S REFUGE LIMITED**

## **Trustees Report for the year ended 31 March 2023**

### **Governance structure (continued)**

#### *Trustee induction and training (continued)*

through discussion with the Chief Officer, other members of staff and other Trustees.

The organisation regularly receives information about external training courses arranged by a variety of organisations and details of these are kept in the Chief Officer's office. The Chief Officer may advise Trustees of particularly relevant courses at Board meetings, for example those which cover new or significantly changed areas of responsibility.

#### *Board functioning*

The Board of Trustees meets every other month or as needed throughout each financial year. This comprises of up to seven elected members with voting rights and up to seven nominated members without voting rights. In addition to the full committee, the Board may set up sub-committees for specific purposes, such as a Finance Sub-Committee. The full Board of Trustees will review the role and function of these sub-committees from time to time.

At the beginning of every meeting all Trustees and representatives are reminded of their obligation to declare an interest in any item and, if necessary, withdraw from further discussion and decision-making on that subject.

Decisions with implications for the organisation are brought to the Board by the Chief Officer, including organisational priorities, risk assessment issues, matters regarding significant organisational change, major initiatives and major policy changes or development.

#### *Membership*

Membership criteria have been set by the Board in keeping with the Articles of Association and the spirit of the charitable company's work. Any interested party can become a member. When an organisation applies for membership they are required to provide an outline of their aims and activities; membership would only be denied if the group did not support the aims of the charitable company and were patently involved in illegal or overtly political activity.

Membership of the charitable company is free. All members have voting rights at Annual and other general membership meetings.

#### *Risk management*

The Trustees have examined the major strategic, business and operational risks which the charitable company may face and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

#### *Organisational structure*

Overall responsibility for policy and the direction of the charitable company rests with the Board of Trustees.

The Trustees have employed a Chief Officer and a team of staff to carry out the day-to-day activities of the

# **WEST LANCASHIRE WOMEN'S REFUGE LIMITED**

## **Trustees Report for the year ended 31 March 2023**

### **Governance structure (continued)**

#### *Organisational structure (continued)*

charitable company. To manage the charitable company effectively the Chief Officer has delegated authority for all operational, financial and human resource matters. Decisions on the day-to-day operation of the charitable company are taken by the Chief Officer. The Chief Officer is responsible to ensure that strategic and operational requirements and objectives are met and provides all operational and personnel management. All remaining staff members are employed at the refuge to help and to support and to offer advice and information to maltreated women and their children either staying at or who contact the refuge.

### **Objectives and activities**

The key objectives and activities of the charitable company are to relieve the distress and suffering by: -

- (i) providing support for those women who have been victims or are likely to be victims of violence, including those who have suffered or are likely to suffer physical, emotional, sexual, financial harm or abuse;
- (ii) providing support for those men who have been victims or are likely to be victims of violence, including those who have suffered or are likely to suffer physical, emotional, sexual, financial harm or abuse;
- (iii) providing support for those children who have been victims or who are likely to be victims of violence, including those who have suffered or are likely to suffer physical, emotional, sexual harm or abuse;
- (iv) providing hostel accommodation only to such women and their children and by any other such means as shall further the objects of the charitable company;
- (v) assisting and encouraging such women and their children to identify their future needs, aspirations and intentions and to provide support; and
- (vi) the Liberty Centre will work with those people identified above including vulnerable families, empowering the lives of women, men and children to build confidence, self-esteem to improve and change their lives.

### **Public benefit**

The Trustees have considered the Charity Commission guidance regarding public benefit and are content that the charitable company has met the requirements as a result of the objectives and activities described above.

### **Volunteers**

West Lancashire Women's Refuge Limited depends considerably on volunteers in helping the charitable company meet its objectives and to carry out its activities. Volunteers are supported by staff, with training, meetings and discussions held locally. Our thanks as always are given to all our volunteers who so freely give their time to enhance the work of West Lancashire Women's Refuge Limited.

# **WEST LANCASHIRE WOMEN'S REFUGE LIMITED**

## **Trustees Report for the year ended 31 March 2023**

### **Achievements and performance**

#### **Introduction**

The year proved challenging for the Liberty Centre, requiring the need to continue to provide vital services and manage significant internal changes within the organisation.

We set ourselves a number of objectives for the year: -

- secure funding for any projects where the contract ends during the year;
- identify new funding streams;
- post Covid-19 recruit to the Board;
- review our Business and Strategic plan;
- open the halfway house;
- increase awareness of the role of the Liberty Centre services in working in partnership with other projects;
- finalise staffing structures; and
- improve monitoring and reporting procedures.

#### **How did we do**

The Board have continued to review and progress against these challenges throughout the year. Thanks to the commitment of staff and the recognition of funders of the value of our services we have been able to sustain all services throughout the year.

Whilst most of our funding comes from external sources, contracts, grants and donations a number of projects still benefit from the use of reserves which the Board believe give significant added value to our range of projects.

We would like to welcome Gillian Binns and Lisa Larsen as two new Trustees who have given new perspectives and insights into the development of the organisation.

We have continued the use of RAG rating for the Business Plan using both a review of financial and organisational policies and their regular scrutiny by the Board.

The move on accommodation has been regularly in use and discussions continue as to how they fit into local housing strategies and benefits.

We have continued dialogue with partner agencies and media throughout the year and recognise that this remains an area for development.

During the year we have continued to review the role of the Chief Officer and would like to thank our staff for their contributions to the organisation whilst options have been explored or tested. Conclusion of this objective remains a priority.

# **WEST LANCASHIRE WOMEN'S REFUGE LIMITED**

## **Trustees Report for the year ended 31 March 2023**

### **Achievements and performance (continued)**

Our financial report comprises part of this submission.

Individual reports, which show continuing high demand for services and how services users have responded to them, from each of our highly successful projects will be available on the website.

### **Thanks**

We would like to thank our staff for helping us throughout the year, to our funders for enabling us to deliver high quality services, to our partners, the support from our local community and Sawyer Quine & Co for their continuing support and guidance.

### **Investment powers**

Under the Memorandum and Articles of Association, the charitable company has the power to make any investment, using the unrestricted general funds, which the Trustees see fit.

### **Financial review**

The principal funding sources for the charitable company are currently by way of grant and contract income from The Albert Hunt Trust, BBC Children in Need, the Big Lottery, The Clothworkers, Council for Voluntary Service West Lancashire, John Moores Foundation, Lancashire Community Foundation, Lancashire Contract Management Care, Lancashire County Council, Lidl Community Fund, Lloyds Bank Foundation, Ministry of Housing, Communities and Local Government, The Morrisons Foundation, Nationwide Charities Trust, Police and Crime Commissioner, Safenet Domestic Abuse Services, Sainsbury's Helping Everyone Eat Better, The Toy Trust, West Lancashire Borough Council and West Lancashire Borough Council Household Support. Funding was also received from Supporting People contract income, all from Lancashire County Council, together with Housing Benefit from West Lancashire Borough Council to cover the costs of the people staying at the refuge.

The Trustees would like to express their thanks to these bodies for their support during the financial year and also for their continuing support. However, as a result of increasing constraints on local authority expenditure the Trustees realise that for the charitable company to continue in operation it cannot be solely dependent on funding from the local authorities, and that the charitable company has to seek funding from a much broader group of agencies.

The expenditure in the year supported the key charitable objectives by enabling the refuge to provide safe and comfortable crisis accommodation to women and their children and the support and resource they need to make independent decisions about their future.

The results for the year are shown in the Statement of Financial Activities on page 11.

The charitable company's Balance Sheet as detailed on pages 12 and 13 shows a satisfactory position with net assets amounting to £344,703. This consists of restricted funds of £26,190 relating to specific projects,

# **WEST LANCASHIRE WOMEN'S REFUGE LIMITED**

## **Trustees Report for the year ended 31 March 2023**

### **Financial review (continued)**

designated funds of £125,655 for specific future purposes as set aside by the Trustees out of unrestricted general funds and unrestricted general funds of £192,858 for the day-to-day general running of the charitable company.

### **Reserves policy**

The Trustees consider it prudent to attempt to maintain, as a minimum, unrestricted general funds (that is those funds not tied up as designated and restricted funds) at a level that equates to approximately twelve months expenditure. At this level the Trustees feel that they would be able to continue the current activities of the charitable company in the event of a significant drop in funding, and that this would provide them with sufficient funds to cover management and administration costs to respond to emergency applications for grants.

At present, unrestricted general funds, which amount to £192,858 as at 31 March 2023, do not reach this target level.

It is the Trustees policy, therefore, to build up funds to twelve months by means of annual surpluses and, also, by adopting and maintaining a vigorous fundraising, publicity and marketing campaign to promote the objectives and activities of the charitable company.

The Trustees consider that the ongoing upkeep and refurbishment of both the exterior and interior of the three properties used by the charitable company to provide accommodation is of major importance. In view of this the Trustees feel that it is prudent to create and maintain a designated fund to cover these ongoing costs; the Trustees consider that £20,000 would be sufficient and that this fund should be maintained at this level at the end of each year.

The Trustees also consider that it is of paramount importance that the walk-in information centre based in Ormskirk remains open even though no funding is currently being received to support this project. In view of this the Trustees consider that it is prudent to create a designated fund which identifies the costs of the charitable company which relate to the walk-in information centre.

The Trustees have also designated £105,655; this fund identifies those funds that are not free funds as they represent the net book value of tangible fixed assets funded from general funds.

These policies are to be reviewed annually.

### **Future developments**

What for 2023 and 2024: -

- to continue the review of financial and organisational policies;
- to finalise the funding and legal requirements for the moving on project;
- to review the housing benefit for the refuge, looking at extended hours provision and the role of the



# **WEST LANCASHIRE WOMEN'S REFUGE LIMITED**

## **Trustees Report for the year ended 31 March 2023**

### **Future developments (continued)**

- Refuge Manager;
- to continue developing the role of social media and the interaction with other partners;
  - to finalise the Chief Officer role and staff structures;
  - to develop new funding streams;
  - to continue the recruit to the Board; and
  - to work with funders to recognise the impact of financial pressures to ensure continuity of services.

### **Statement of Trustees Responsibilities**

The Trustees, who are also the Directors of West Lancashire Women's Refuge Limited for the purposes of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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

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

The Trustees are responsible for maintaining adequate accounting records which 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. The Trustees 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.

### **Independent Examiner**

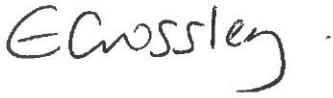
Mr C Sawyer FCCA of Sawyer Quine & Co, Chartered Certified Accountants, has offered himself for re-appointment as Independent Examiner to the charitable company.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

**WEST LANCASHIRE WOMEN'S REFUGE LIMITED**

**Trustees Report for the year ended 31 March 2023**

**ON BEHALF OF THE BOARD: -**



**Mrs E Crossley**  
**Chairperson**

Date: - 22 March 2024

# **WEST LANCASHIRE WOMEN'S REFUGE LIMITED**

## **Independent Examiners Report to the Trustees of West Lancashire Women's Refuge Limited**

I report to the charity Trustees on my examination of the financial statements of the charitable company for the year ended 31 March 2023, which are set out on pages 11 to 30.

### **Responsibilities and basis of report**

As the charity's Trustees of the charitable company (and also its Directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent Examiner's Report**

Since the charitable company's income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination, I confirm that no matters have come to my attention in connection with the examination giving me cause to believe: -

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with the accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Mr C Sawyer FCCA**  
**Sawyer Quine & Co**  
**Chartered Certified Accountants**  
202 Merlin Park  
Ringtail Road  
Burscough  
Ormskirk Lancashire L40 8JY

Handwritten signature of C Sawyer in black ink, followed by the text 'FCCA'.

Date: - 22 March 2024

*Registered company number: -*  
*04824324 (England and Wales)*

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*Registered charity number: -*  
*1101025*



# **WEST LANCASHIRE WOMEN'S REFUGE LIMITED**

## **Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2023**

Income and expenditure	Note	Restricted funds £	Un - restricted funds £	Total funds 2023 £	Total funds 2022 £
<b>Income</b>					
Donations	3	-	10,376	10,376	7,460
Income from charitable activities: -					
- Grants and contracts for the provision of hostel accommodation, care, advice and information	4	537,864	46,642	584,506	385,560
- Residents fees for hostel accommodation and care	4	-	229,778	229,778	199,020
Income from investments: -					
- Interest receivable on bank deposits		-	<u>1,385</u>	<u>1,385</u>	<u>38</u>
<b>Total income</b>		<b><u>537,864</u></b>	<b><u>288,181</u></b>	<b><u>826,045</u></b>	<b><u>592,078</u></b>
<b>Expenditure</b>					
Expenditure on charitable activities	5	<u>520,401</u>	<u>222,692</u>	<u>743,093</u>	<u>627,676</u>
<b>Total expenditure</b>		<b><u>520,401</u></b>	<b><u>222,692</u></b>	<b><u>743,093</u></b>	<b><u>627,676</u></b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>17,463</b>	<b>65,489</b>	<b>82,952</b>	<b>(35,598)</b>
Gross transfers between funds		115	(115)	-	-
<b>Net incoming/(outgoing) resources after transfers, net income/(expenditure) and net movement in funds for the year</b>	<b>6</b>	<b>17,578</b>	<b>65,374</b>	<b>82,952</b>	<b>(35,598)</b>
<b>Reconciliation of funds</b>					
Total funds at 1 April 2022	17	<u>8,612</u>	<u>253,139</u>	<u>261,751</u>	<u>297,349</u>
<b>Total funds at 31 March 2023</b>	<b>17</b>	<b><u>26,190</u></b>	<b><u>318,513</u></b>	<b><u>344,703</u></b>	<b><u>261,751</u></b>

The Statement of Financial Activities contains all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The accompanying accounting policies and notes form an integral part of these financial statements.

# WEST LANCASHIRE WOMEN'S REFUGE LIMITED

## Balance Sheet as at 31 March 2023

	Note	2023	2022
		£	£
<b>Fixed assets</b>			
Tangible assets	10	105,655	105,655
<b>Current assets</b>			
Debtors	11	15,589	9,901
Cash at bank and in hand		<u>316,563</u>	<u>395,095</u>
		<u>332,152</u>	<u>404,996</u>
<b>Creditors: -</b>			
amounts falling due within one year	12	<u>(93,104)</u>	<u>(248,900)</u>
<b>Net current assets</b>		<u>239,048</u>	<u>156,096</u>
<b>Net assets</b>	18	<u>344,703</u>	<u>261,751</u>
<b>Funds</b>			
<b>Restricted funds</b>	17	26,190	8,612
<b>Unrestricted funds</b>			
Designated funds	17	125,655	125,655
General funds	17	<u>192,858</u>	<u>127,484</u>
		<u>318,513</u>	<u>253,139</u>
<b>Total funds</b>	16, 17	<u>344,703</u>	<u>261,751</u>

For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The Trustees/Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

**WEST LANCASHIRE WOMEN'S REFUGE LIMITED**

**Balance Sheet as at 31 March 2023**

Approved by the Board of Directors on 22 March 2024 and signed on their behalf.

**ON BEHALF OF THE BOARD: -**



**Mr R F H Minto**  
**Treasurer**

# **WEST LANCASHIRE WOMEN'S REFUGE LIMITED**

## **Cash Flow Statement for the year ended 31 March 2023**

	Note	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Operating profit/(loss) for the financial year	16	82,952	(35,598)
Adjustments for: -			
- Interest received		(1,385)	(38)
- (Increase)/Decrease in trade and other receivables	11	(5,688)	940
- Decrease in trade and other payables	12	<u>(155,796)</u>	<u>(13,166)</u>
<b>Net cash from operating activities</b>		<u><b>(162,869)</b></u>	<u><b>(12,264)</b></u>
<b>Cash flows from investing activities</b>			
Interest received		<u>1,385</u>	<u>38</u>
<b>Net cash from investing activities</b>		<u><b>1,385</b></u>	<u><b>38</b></u>
<b>Net decrease in cash and cash equivalents</b>		<b>(78,532)</b>	<b>(47,824)</b>
Cash and cash equivalents at the beginning of the year		<u>395,095</u>	<u>442,919</u>
<b>Cash and cash equivalents at the end of the year</b>		<u><b>316,563</b></u>	<u><b>395,095</b></u>
<b>Analysis of changes in net debt</b>			
	At 1 April 2022 £	Cashflow £	At 31 March 2023 £
Cash at bank and in hand	<u>395,095</u>	<u>(78,532)</u>	<u>316,563</u>

# **WEST LANCASHIRE WOMEN'S REFUGE LIMITED**

## **Notes forming part of the financial statements for the year ended 31 March 2023**

### **1.0 Statutory Information**

West Lancashire Women's Refuge Limited is a charitable company limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on page 1, legal and administrative information.

The presentation currency of the financial statements is the Pound Sterling (£).

### **2.0 Accounting policies**

#### **2.1 Basis of preparation of accounts**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Effective 1 January 2015) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011, the Companies Act 2006 and applicable accounting standards. The principal accounting policies adopted in the preparation of the financial statements are set out below.

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

#### **2.2 Income recognition**

All incoming resources are included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income: -

- voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when receivable;
- grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable;
- income from residents fees is credited to the Statement of Financial Activities in the year in which they are receivable;
- deferred income represents grants and funding received for future periods and is released to incoming resources in the period for which it has been received; and
- investment income, comprising of interest on bank deposits, is accounted for on a receivable basis.

## WEST LANCASHIRE WOMEN'S REFUGE LIMITED

### Notes forming part of the financial statements for the year ended 31 March 2023

#### 2.0 Accounting policies (continued)

#### 2.3 Expenditure recognition

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis. These estimates are based on staff time.

#### 2.4 Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

#### 2.5 Tangible fixed assets and depreciation

Apart from land and buildings, all fixed assets for use by the charitable company are fully written off to resources expended in the year of purchase. Land and buildings are capitalised at cost, including any incidental expenses of acquisition.

It is the charitable company's policy to ensure that its land and buildings are maintained to a high standard by an ongoing maintenance programme, ensuring that estimated residual value exceeds net book amounts. As a consequence any element of depreciation would, in the opinion of the Trustees, be immaterial. No provision for depreciation of land and buildings has therefore been included in the accounts.

#### 2.6 Fund accounting

Funds held by the charitable company are either: -

- **Restricted funds** – these are funds that can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes;
- **Designated funds** – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects; and
- **Unrestricted general funds** – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## **WEST LANCASHIRE WOMEN'S REFUGE LIMITED**

### **Notes forming part of the financial statements for the year ended 31 March 2023**

#### **2.0 Accounting policies (continued)**

#### **2.7 Pension costs**

The charitable company operates a defined contribution pension scheme. Contributions payable for the year are charged in the Statement of Financial Activities.

#### **3.0 Income from donations**

	<b>Restricted funds £</b>	<b>Un - restricted funds £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Donations				
- Individuals and organisations	=	<u>10,376</u>	<u>10,376</u>	<u>7,460</u>
	=	<u>10,376</u>	<u>10,376</u>	<u>7,460</u>

# WEST LANCASHIRE WOMEN'S REFUGE LIMITED

## Notes forming part of the financial statements for the year ended 31 March 2023

### 4.0 Income from charitable activities

	Restricted funds £	Un - restricted funds £	Total funds 2023 £	Total funds 2022 £
<b>Grants and contracts for the provision of hostel accommodation, care, advice and information: -</b>				
The Albert Hunt Trust	10,000	-	10,000	-
Arete Foundation	-	-	-	500
BBC Children in Need	44,155	-	44,155	43,759
The Big Lottery	136,668	-	136,668	132,743
B & Q	-	-	-	5,000
The Clothworkers	30,000	-	30,000	-
Council for Voluntary Service West Lancashire	-	1,700	1,700	11,675
John Moores Foundation	10,000	-	10,000	-
Lancashire Community Foundation	78	-	78	1,239
Lancashire Contract Management Fund	935	1,462	2,397	-
Lancashire County Council	157,528	-	157,528	131,644
Lidl Community Fund	5,000	-	5,000	-
Lloyds Bank Foundation	-	52,250	52,250	-
Lottery Community Fund	-	-	-	5,317
Ministry of Housing, Communities and Local Government	45,000	-	45,000	153,694
The Morrisons Foundation	24,800	-	24,800	-
Nationwide Charities Trust	30,960	-	30,960	30,960
Police and Crime Commissioner Fund	8,344	-	8,344	25,725
Safenet Domestic Abuse Services	75,378	-	75,378	28,453
Sainsbury's Helping Everyone Eat Better	1,500	-	1,500	-
Screwfix Foundation	-	-	-	10,000
The Toy Trust	1,500	-	1,500	-
West Lancashire Borough Council	-	11,230	11,230	25,900
West Lancashire Borough Council Household Support	-	5,000	5,000	-
	581,846	71,642	653,488	606,609
<b>Less: Deferred income</b>	<u>(43,982)</u>	<u>(25,000)</u>	<u>(68,982)</u>	<u>(221,049)</u>
	<b><u>537,864</u></b>	<b><u>46,642</u></b>	<b><u>584,506</u></b>	<b><u>385,560</u></b>



# WEST LANCASHIRE WOMEN'S REFUGE LIMITED

**Notes forming part of the financial statements for the year ended 31 March 2023**

## 4.0 Income from charitable activities (continued)

	<b>Restricted funds £</b>	<b>Un - restricted funds £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
<b>Residents fees for hostel accommodation and care: -</b>				
Cleaning, washer and dryer	-	-	-	487
Housing Benefit	-	158,202	158,202	125,468
Residents service charges	-	5,018	5,018	6,507
Supporting People contract income	=	<u>66,923</u>	<u>66,923</u>	<u>67,105</u>
	-	230,143	230,143	199,567
<b>Less: Deferred income</b>	=	<u>(365)</u>	<u>(365)</u>	<u>(547)</u>
	=	<u><b>229,778</b></u>	<u><b>229,778</b></u>	<u><b>199,020</b></u>

# **WEST LANCASHIRE WOMEN'S REFUGE LIMITED**

## **Notes forming part of the financial statements for the year ended 31 March 2023**

### **5.0 Expenditure on charitable activities**

	<b>Restricted funds £</b>	<b>Un - restricted funds £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
<b>Provision of hostel accommodation, care, advice and information: -</b>				
Staff salaries and costs	319,434	70,754	390,188	315,964
Staff travel expenses	1,676	1,346	3,022	1,927
Rent	17,400	24,606	42,006	45,898
Rates (including water)	-	3,982	3,982	4,296
Heat and light	-	18,990	18,990	10,930
Insurance	-	5,908	5,908	5,948
Television costs	-	477	477	479
Telephones and internet costs	4,272	3,376	7,648	16,813
Printing, postage and stationery	725	4,201	4,926	2,842
Advertising	90	139	229	-
Computer and office equipment	9,651	38,448	48,099	20,648
Client and children's activities and welfare	9,552	6,408	15,960	31,201
Books and other resources	-	-	-	674
Room hire	120	42	162	-
Sundry expenses	4,620	3,603	8,223	10,646
Repairs, renewals and refurbishment	129,399	9,557	138,956	99,268
Cleaning and waste disposal costs	-	4,041	4,041	12,717
Health and safety costs	-	-	-	38
Covid-19 expenses	-	-	-	144
Training and seminars	817	3,208	4,025	3,197
Counselling costs	4,800	-	4,800	3,540
Course delivery and raising awareness	-	-	-	11,972
Staff clinical supervision costs	-	-	-	735
Staff wellbeing event	-	700	700	-
Volunteer expenses	505	176	681	-
Subscriptions and donations	<u>440</u>	<u>592</u>	<u>1,032</u>	<u>1,042</u>
	<b><u>503,501</u></b>	<b><u>200,554</u></b>	<b><u>704,055</u></b>	<b><u>600,919</u></b>

# WEST LANCASHIRE WOMEN'S REFUGE LIMITED

## Notes forming part of the financial statements for the year ended 31 March 2023

### 5.0 Expenditure on charitable activities (continued)

	Restricted funds £	Un - restricted funds £	Total funds 2023 £	Total funds 2022 £
<b>Managing and administering the charity: -</b>				
Staff salaries and costs	16,812	3,724	20,536	16,630
Staff travel expenses	88	71	159	102
Accountancy fees	-	2,640	2,640	2,400
Professional and legal fees	-	15,435	15,435	6,684
Staff pension charges	-	518	518	518
Bank charges	-	(301)	(301)	301
Credit card charges	-	30	30	45
Bank loan interest	-	21	21	77
	<u>16,900</u>	<u>22,138</u>	<u>39,038</u>	<u>26,757</u>
<b>Total expenditure on charitable activities</b>	<u><b>520,401</b></u>	<u><b>222,692</b></u>	<u><b>743,093</b></u>	<u><b>627,676</b></u>

### 6.0 Net movement in funds

The net movement in funds for the year is stated after charging: -

	2023 £	2022 £
Directors emoluments and other benefits etc (Note 7.0)	-	-
Staff salaries and costs (Note 7.0)	410,724	332,594
Accountancy fees		
Independent examination	2,640	2,400
Other services	540	-
Hire of land and buildings	42,006	45,898

### 7.0 Staff costs and numbers

The staff costs during the year were as follows: -

	2023 £	2022 £
Staff salaries	379,616	308,254
Social security costs	24,218	18,004
Staff pensions	6,890	6,336
	<u><b>410,724</b></u>	<u><b>332,594</b></u>

## **WEST LANCASHIRE WOMEN'S REFUGE LIMITED**

### **Notes forming part of the financial statements for the year ended 31 March 2023**

#### **7.0 Staff costs and numbers (continued)**

No employee received emoluments, as defined for taxation purposes, amounting to more than £60,000 in either period.

The average number of full time equivalent employees employed by the charitable company during the year was made up as follows: -

	2023	2022
Hostel accommodation and care	15	14
Advice and information	3	2
Management and administration	<u>3</u>	<u>3</u>
	<b><u>21</u></b>	<b><u>19</u></b>

#### **8.0 Related party transactions and Trustees' remuneration and expenses**

The Trustees all give freely their time and expertise and did not receive any form of remuneration or other benefit in cash or kind, nor reimbursed expenses in either period.

#### **9.0 Taxation**

West Lancashire Women's Refuge Limited has charitable status, registered number 1101025, and is not subject to taxation by HM Revenue and Customs.

#### **10.0 Tangible fixed assets**

	Land and buildings £	Total £
<b>Cost</b>		
As at 1 April 2022		
and as at 31 March 2023	<u>105,655</u>	<u>105,655</u>
<b>Net book value</b>		
As at 31 March 2023	<u>105,655</u>	<u>105,655</u>
As at 31 March 2022	<u>105,655</u>	<u>105,655</u>

The charitable company had capital commitments at 31 March 2023 amounting to £Nil (2022: - £Nil).

# WEST LANCASHIRE WOMEN'S REFUGE LIMITED

## Notes forming part of the financial statements for the year ended 31 March 2023

### 11.0 Debtors

	2023 £	2022 £
Other debtors	13,004	7,609
Prepayments	<u>2,585</u>	<u>2,292</u>
	<b><u>15,589</u></b>	<b><u>9,901</u></b>

### 12.0 Creditors: - amounts falling due within one year

	2023 £	2022 £
Bank loan	-	1,826
Other creditors	10,194	16,036
Other taxes and PAYE	6,212	4,711
Accrued expenses	7,351	4,731
Deferred income (Note 14.0)	<u>69,347</u>	<u>221,596</u>
	<b><u>93,104</u></b>	<b><u>248,900</u></b>

### 13.0 Secured debts

The following secured debts are included within creditors: -

	2023 £	2022 £
Bank loan	-	<u>1,826</u>
	<b><u>=</u></b>	<b><u>1,826</u></b>

A first legal charge is held by the Royal Bank of Scotland plc against the charitable company's land and buildings as security against the above bank loan.

### 14.0 Deferred income

	2023 £	2022 £
Balance at 1 April 2022	221,596	239,716
Amount deferred in year	69,347	221,596
Released to Statement of Financial Activities	<u>(221,596)</u>	<u>(239,716)</u>
<b>Balance at 31 March 2023</b>	<b><u>69,347</u></b>	<b><u>221,596</u></b>

## **WEST LANCASHIRE WOMEN'S REFUGE LIMITED**

### **Notes forming part of the financial statements for the year ended 31 March 2023**

#### **14.0 Deferred income (continued)**

Deferred income comprises funding which the donor has specified must be used in future accounting periods.

#### **15.0 Legal status of the charitable company**

The charitable company is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £10.00.

#### **16.0 Reserves**

	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Balance at 1 April 2022	261,751	297,349
Net incoming/(outgoing) resources for the year	<u>82,952</u>	<u>(35,598)</u>
<b>Balance at 31 March 2023</b>	<b><u>344,703</u></b>	<b><u>261,751</u></b>

# WEST LANCASHIRE WOMEN'S REFUGE LIMITED

## Notes forming part of the financial statements for the year ended 31 March 2023

### 17.0 Statement of funds

#### Analysis of movements in funds – current year

	At 1 April 2022 £	Incoming £	Outgoing £	Transfers £	At 31 March 2023 £
<b>Restricted funds</b>					
<i>161 Adaption and Refuge</i>					
<i>Refurbishment fund</i>	-	161,510	(135,320)	-	26,190
<i>Big Lottery fund</i>	2,368	99,957	(102,325)	-	-
<i>Children's Activities and Toy fund</i>	-	1,500	(1,615)	115	-
<i>Children and Young People's</i>					
<i>Advocate fund</i>	6,244	44,155	(50,399)	-	-
<i>Client Welfare and Support fund</i>	-	4,900	(4,900)	-	-
<i>Complex Needs fund</i>	-	71,746	(71,746)	-	-
<i>Counselling Programme fund</i>	-	8,344	(8,344)	-	-
<i>Garden Refurbishment fund</i>	-	78	(78)	-	-
<i>Healthy Eating fund</i>	-	1,500	(1,500)	-	-
<i>Healthy Relationships fund</i>	-	26,084	(26,084)	-	-
<i>Household Support fund</i>	-	12,054	(12,054)	-	-
<i>Outreach Worker fund</i>	-	37,003	(37,003)	-	-
<i>Safe House fund</i>	-	936	(936)	-	-
<i>Staff Salaries fund</i>	-	68,097	(68,097)	-	-
<b>Total restricted funds</b>	<b><u>8,612</u></b>	<b><u>537,864</u></b>	<b><u>(520,401)</u></b>	<b><u>115</u></b>	<b><u>26,190</u></b>
<b>Designated funds</b>					
<i>Fixed Assets fund</i>	105,655	-	-	-	105,655
<i>Information Centre fund</i>	-	-	(19,727)	19,727	-
<i>Refurbishment fund</i>	20,000	-	(9,338)	9,338	20,000
<b>General funds</b>	<b><u>127,484</u></b>	<b><u>288,181</u></b>	<b><u>(193,627)</u></b>	<b><u>(29,180)</u></b>	<b><u>192,858</u></b>
<b>Total unrestricted funds</b>	<b><u>253,139</u></b>	<b><u>288,181</u></b>	<b><u>(222,692)</u></b>	<b><u>(115)</u></b>	<b><u>318,513</u></b>
<b>Total funds</b>	<b><u>261,751</u></b>	<b><u>826,045</u></b>	<b><u>(743,093)</u></b>	<b><u>=</u></b>	<b><u>344,703</u></b>

# WEST LANCASHIRE WOMEN'S REFUGE LIMITED

## Notes forming part of the financial statements for the year ended 31 March 2023

### 17.0 Statement of funds (continued)

#### Analysis of movements in funds – previous year

	At 1 April 2021 £	Incoming £	Outgoing £	Transfers £	At 31 March 2022 £
<b>Restricted funds</b>					
<i>161 Adaption and Refuge</i>					
<i>Refurbishment fund</i>	-	77,163	(77,163)	-	-
<i>Big Lottery fund</i>	1,476	106,207	(105,315)	-	2,368
<i>Children and Young People's</i>					
<i>Advocate fund</i>	4,913	30,919	(29,588)	-	6,244
<i>Client Welfare and Support fund</i>	-	29,932	(29,732)	(200)	-
<i>Counselling Programme fund</i>	-	12,507	(12,507)	-	-
<i>Covid-19 Awareness fund</i>	-	39,437	(39,437)	-	-
<i>Garden Refurbishment fund</i>	-	1,161	(1,161)	-	-
<i>Healthy Relationships fund</i>	-	10,171	(10,171)	-	-
<i>Men's Group fund</i>	-	250	(250)	-	-
<i>Outreach Worker fund</i>	-	6,772	(6,772)	-	-
<i>Staff Salaries fund</i>	-	54,936	(54,936)	-	-
<i>WOW Programme fund</i>	-	4,875	(4,875)	-	-
<b>Total restricted funds</b>	<u>6,389</u>	<u>374,330</u>	<u>(371,907)</u>	<u>(200)</u>	<u>8,612</u>
<b>Designated funds</b>					
<i>Fixed Assets fund</i>	105,655	-	-	-	105,655
<i>Information Centre fund</i>	-	-	(38,527)	38,527	-
<i>Refurbishment fund</i>	20,000	-	(10,829)	10,829	20,000
<b>General funds</b>	<u>165,305</u>	<u>217,748</u>	<u>(206,413)</u>	<u>(49,156)</u>	<u>127,484</u>
<b>Total unrestricted funds</b>	<u>290,960</u>	<u>217,748</u>	<u>(255,769)</u>	<u>200</u>	<u>253,139</u>
<b>Total funds</b>	<u>297,349</u>	<u>592,078</u>	<u>(627,676)</u>	<u>=</u>	<u>261,751</u>

*161 Adaption and Refuge Refurbishment fund* – This represents funding received from The Albert Hunt Trust, The Clothworkers, Lancashire County Council, Lidl Community Fund, Ministry of Housing, Communities and Local Government, The Morrisons Foundation and Nationwide Charities Trust. Funding has been used to continue work on refurbishing the property owned by the charitable company and to convert this into a 'halfway house', therefore allowing the charitable company to offer more supported accommodation to families staying at the refuge. In addition, funding has been used to refurbish the properties used by the charitable company to provide safe



## **WEST LANCASHIRE WOMEN'S REFUGE LIMITED**

### **Notes forming part of the financial statements for the year ended 31 March 2023**

#### **17.0 Statement of funds (continued)**

and secure refuge for women and their children seeking refuge and support. The balance on the fund will be used to fund future refurbishment works.

***Big Lottery fund*** – This represents funding received from the Big Lottery to fund the 'West Lancashire Domestic Abuse Service'; funding has been used to fund staff salaries and associated costs together with related running costs.

***Children's Activities and Toy fund*** – This represents funding received from The Toy Trust; funding has been used on activities for children staying at the refuge and for the purchase of toys. The deficit incurred on the fund has been transferred to unrestricted funds at the year end.

***Children and Young People's Advocate fund*** – Further funding was received from BBC Children in Need in the summer of 2019, therefore allowing the charitable company to continue this project. The grant will fund a Children and Young People's Advocate, materials, trips and transport costs; the project will deliver one to one and group work with children from West Lancashire aged 0 – 18 who have experienced or witnessed domestic violence, helping them keep safe and improve their confidence and mental wellbeing. This project has now finished.

***Client Welfare and Support fund*** – This represents funding received from Lancashire County Council; funding has been used for the purchase of groceries and food vouchers and other day-to-day necessities to help and provide support for women and their children staying at the refuge.

***Complex Needs fund*** – This represents funding received from Lancashire County Council; funding has been used on staff salaries and associated costs.

***Counselling Programme fund*** – This represents funding received from the Police and Crime Commissioner; funding has been used on staff salaries, associated costs, and counselling costs.

***Garden Refurbishment fund*** – This represents funding received from Lancashire Community Foundation; funding has been used to refurbish the garden area used by families staying at the refuge.

***Healthy Eating fund*** – This represents funding received from Sainsbury's Helping Everyone Eat Better; funding has been used to promote and to demonstrate to women and their children staying at the refuge the benefits of eating healthy and fresh food.

***Healthy Relationships fund*** – This represents funding received from Safenet Domestic Abuse Services; funding has been used to fund staff salaries and associated costs together with related running costs. Working with local schools this has added to the provision of services to children and young people whilst raising awareness of the many aspects of domestic abuse.

***Household Support fund*** – This represents funding received from Safenet Domestic Abuse Services; funding has been used to fund staff salaries and associated costs together with related

## WEST LANCASHIRE WOMEN'S REFUGE LIMITED

### Notes forming part of the financial statements for the year ended 31 March 2023

#### 17.0 Statement of funds (continued)

running costs.

**Outreach Worker fund** – This represents funding received from Safenet Domestic Abuse Services; funding has been used to fund staff salaries and associated costs together with related running costs and to provide specialist services to victims of domestic abuse in the community.

**Safe House fund** – This represents funding received from Lancashire Contract Community Care; funding has been used to fund staff salaries and associated costs,

**Staff Salaries fund** – This represents funding received from John Moores foundation and Lancashire County Council; funding has been used to fund the staff salaries and associated costs of a Refuge Assistant and a further two staff positions.

**Fixed assets fund** – This fund identifies those funds that are not free funds as they represent the net book value of tangible fixed assets funded from general funds.

**Information Centre fund** – The Trustees consider that it is of paramount importance that the walk-in information centre based in Ormskirk remains open even though no funding is currently being received to support this project. This fund identifies the costs of the charitable company which relate to the walk-in centre. The deficit incurred on this fund has been transferred to unrestricted general funds at the year end.

**Refurbishment fund** – The Trustees consider that the ongoing and long-term upkeep and refurbishment of both the exterior and interior of the three properties used by the charitable company to provide accommodation is of major importance. In view of this the Trustees feel that it is prudent to create a designated fund to cover these ongoing costs; the Trustees consider that £20,000 would be sufficient.

**General funds** – These represent the free funds of the charitable company and are not designated for any particular purpose.

# WEST LANCASHIRE WOMEN'S REFUGE LIMITED

## Notes forming part of the financial statements for the year ended 31 March 2023

### 18.0 Analysis of net assets between funds

#### Current year

	Restricted funds £	Designated funds £	General funds £	Total funds £
<b>Fund balances at 31 March 2023 are represented by: -</b>				
Fixed assets	-	105,655	-	105,655
Current assets	76,989	20,000	235,163	332,152
Creditors	<u>(50,799)</u>	-	<u>(42,305)</u>	<u>(93,104)</u>
<b>Total net assets</b>	<b><u>26,190</u></b>	<b><u>125,655</u></b>	<b><u>192,858</u></b>	<b><u>344,703</u></b>

#### Previous year

	Restricted funds £	Designated funds £	General funds £	Total funds £
<b>Fund balances at 31 March 2022 are represented by: -</b>				
Fixed assets	-	105,655	-	105,655
Current assets	243,633	20,000	141,363	404,996
Creditors	<u>(235,021)</u>	-	<u>(13,879)</u>	<u>(248,900)</u>
<b>Total net assets</b>	<b><u>8,612</u></b>	<b><u>125,655</u></b>	<b><u>127,484</u></b>	<b><u>261,751</u></b>

### 19.0 Guarantees and other financial commitments

The amounts payable in the next year in respect of operating leases are shown below, analysed according to the expiry date of the leases: -

	2023		2022	
	Land and buildings £	Other £	Land and buildings £	Other £
Expiring: -				
Within one year	<u>28,219</u>	-	<u>28,219</u>	<u>4,513</u>
	<b><u>28,219</u></b>	<b><u>-</u></b>	<b><u>28,219</u></b>	<b><u>4,513</u></b>

Registered company number: -  
04824324 (England and Wales)

Registered charity number: -  
1101025

## **WEST LANCASHIRE WOMEN'S REFUGE LIMITED**

### **Notes forming part of the financial statements for the year ended 31 March 2023**

#### **20.0 Pension commitments**

The charitable company operates a defined contribution pension scheme for the members of staff. The assets of the scheme are held separately from those of the charitable company, being invested with insurance companies. Pension costs charged in the Statement of Financial Activities represent the contributions payable by the charitable company in the year.

At the balance sheet date unpaid contributions of £1,142 (2022: - £1,108) were due to the fund. They are included in other creditors.

#### **21.0 Ultimate controlling party**

The charitable company was controlled throughout the year by the Directors and Trustees holding office.