

**Wirral Women & Children's Aid**

**Unaudited Financial Statements**

**31 March 2021**

**Registered Charity Number : 1106399**

**Company Number : 05250366**

**HAILWOOD & CO  
CHARTERED ACCOUNTANTS**

**Wirral Women & Children's Aid**  
**Unaudited Financial Statements**  
**for the year ended 31 March 2021**

**CONTENTS**

	<b>Page</b>
Organisation information	1
Chair of trustees' report	2 to 3
Trustees' report	4 to 11
Statement of trustees' responsibilities	12
Independent examiner's report	13
Summary income and expenditure account	14
Statement of financial activities	15
Balance sheet	16
Notes to the financial statements	17 to 25

**Wirral Women & Children's Aid**  
**Unaudited Financial Statements**  
**for the year ended 31 March 2021**

Charity registration number 1106399  
 Company number 05250366

**TRUSTEES/DIRECTORS**

**Chair**  
 M Marshall

**Treasurer**  
 D Bennett

**Directors**  
 M Marshall  
 D Bennett  
 A Beech  
 V Beech  
 C Ross  
 T Goodson Resigned 21/10/2020  
 K Rigby  
 A Birchall Appointed 11/05/2021

**PATRONS**

The Rt Hon Frank Field DL  
 Dr Katy Kidd  
 Dame Lorna Muirhead DCVO DBE  
 Stephen R Ross

**CORRESPONDENCE ADDRESS**

P O Box 14  
 Birkenhead  
 CH41 6PX

**REGISTERED OFFICE**

19 Hamilton Square  
 Birkenhead  
 CH41 6AY

**AUDITORS**

Hailwood & Co.  
 Chartered Accountants  
 392-394 Hoylake Road  
 Moreton  
 Wirral  
 CH46 6DF

**Wirral Women and Children's Aid**  
**Chair of Trustees Report**  
**for the year ended 31 March 2021**

This is actually our 40th year. We plan to hold an event next year to thank individuals and groups who have enabled so many women and children to break the cycle of abuse.

I am incredibly proud of the way our staff and families have coped with the challenges of lockdown. The team have been willing to alter their roles and shift patterns in order to reduce the risk of transmission of Covid 19. However, the quality of our service has not been hindered. In fact, many have reported some benefits of the changes which will, therefore, be maintained.

The restrictions caused by the pandemic meant that families were unable to 'Move On'. Again there were advantages to the increase in time that the families spent in the refuge. Staff and residents reported that the additional time together enabled self esteem to grow.

The additional grants we received during the pandemic ensured that families were able to receive additional food and essential items. Birkenhead Rotary Club obtained a grant for the children to have laptops so that they could access on-line learning. We have developed our IT infrastructure which means remote working is enabled. We also have a new website which provides a route for women in danger to access support and advice. It also permits individuals to make donations. We raised £6k through this facility which contributed to the donations that we have used to create a sensory room for the children.

Once again, we have been at full capacity. We have housed twenty four women and their families, with a further nine women needing to use the emergency bed in the lounge. Unfortunately, 288 women were referred to our service who could not be accommodated. The team ensured that they were signposted to other relevant agencies. Our 24 hour helpline took at least 700 calls during the year.

The Domestic Abuse Act has, at last, come into force. It aims to raise awareness of the devastating impact of domestic abuse on victims and their families. Our team has attended various sessions in order to become familiar with the Act, and what it means for our service.

The staff have also received further training so that they can offer 1:1 therapeutic support for children. Our Family Support Worker often delivers these sessions in local schools. All of our staff will shortly begin their Level 5 diploma in Trauma and Mental Health.

**Wirral Women and Children's Aid**  
**Chair of Trustees Report**  
**for the year ended 31 March 2021**

The generosity of the community during the pandemic has been overwhelming; our families were not forgotten. We were able to provide much needed additional resources, activities and days out. Thank you for everyone's continued commitment.

A handwritten signature in black ink, reading 'M. J. Marshall'. The signature is written in a cursive style with a large, looped 'M' and 'J'.

Meg Marshall  
Chair of Trustees

**Wirral Women & Children's Aid**  
**Trustees' Report**  
**for the year ended 31 March 2021**

## **Introduction**

Since 1981, we have provided a place of safety for women and children fleeing domestic abuse. We are an independent Wirral based charity with close partnership links with our local communities to provide a comprehensive, trusted pathway of support to local families.

Our support includes help around budgeting, accessing services such as health, cultural and legal, gaining independence, trauma recovery and confidence with education and employment opportunities.

With the support of our donors, we arrange lots of fun activities which is a great way for the mums and children to start creating new happy memories.

This year we have reached our 40-year milestone of supporting women and children to escape from abuse and empower them to start their new lives free from fear in a non-violent environment. It is quite an achievement and we are so proud of what we have created and what it means for the women and children.

## **Aims and objectives for the public benefit**

The Board of Trustees confirms that it has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the organisation's aims and objectives, and in formulating future plans.

## **Our Mission and Vision**

It is our mission to provide a supportive family environment so that those who are overcoming the trauma of domestic abuse and seeking a place of safety, do not have to face the hardest of times alone. By doing this, we are helping to empower women and children so that they can start a new life of independence, free from harm and fear.

We do this by providing high quality accommodation and intensive support to women aged 16 and over and their children who are homeless or at risk of homelessness, to enable them to reach their potential and improve the health and wellbeing of women, children and staff, including the addressing of complex needs such as mental health and substance misuse issues.

We will work to engage and educate the wider community to challenge perceptions around domestic abuse. We will continue to be an innovative refuge, to provide a safe, therapeutic and trauma informed place for women and children, within which they will be supported and educated to enable them to break the cycles around domestic abuse. We provide a supportive environment for staff who are valued, respected and protected.

**Wirral Women & Children's Aid**  
**Trustees' Report**  
**for the year ended 31 March 2021**

**Aims and objectives for the public benefit (continued)**

Our values

We have an acronym to summarise our values – **PROTECTING**

**P**rotection

**R**esilience

**O**utreach

**T**rust

**E**mpowerment

**C**ollaboration

**T**raining

**I**nclusivity

**N**ormality

**G**overnance

Our values help us to respond in tough situations. We need values to forge lasting relationships with those around us, including residents, staff and stakeholders. Values are important because they act as a set of guidelines for the events we encounter in life. Life is not black and white.

Since we began in 1981, we have accommodated 3,515 women and 6,201 children and young people, all of whom have endured domestic abuse. Whilst our priority is to support women and children affected by domestic abuse living on the Wirral, we also have some flexibility to support women from other areas who have to flee due to high-risk circumstances. We value inclusivity and welcome women from all groups in society who identify as female, including BME and LGBTQ+ groups, and women with disabilities and complex needs. We provide interpreters, adaptations and any other specialist support required to meet their needs.

We recognise that there are also male victims of domestic abuse and any men calling our domestic abuse helpline are always given advice and signposted to appropriate support services.

**Details of the charity, its Trustees and Advisers**

The registered name of the Charity is Wirral Women and Children's Aid, charity number 1106399, company number 525036.

All Trustees who served during the year are listed on page 1, along with details of the registered office and the charity's professional advisers

**Wirral Women & Children's Aid**  
**Trustees' Report**  
**for the year ended 31 March 2021**

**Constitution and Organisation**

The Charity was established in 1981 as The Women's Refuge and later changed its name to Wirral Women and Children's Aid to reflect the work done with children and young people who are affected by domestic abuse. The company was registered with the Charity Commission on 21 October 2004 and is a company limited by guarantee, governed by its memorandum and articles of association, incorporated on 5 October 2004.

The Management Committee meet at least six times per year with other sub committees set up to consider and report back to the Management Committee as required. Day to day operational decisions are delegated to the Head of Service, Emma Clark.

The Management Committee appoints all new trustees, based on selection criteria which ensure that collectively it maintains a broad range of relevant skills and experience. Nominations are sought from interested organisations and individuals. An application pack is available on request from the Business Manager.

**Risk management**

The Management Committee has overall responsibility for the system of internal control for the charity. However, such a system can provide only reasonable, but not absolute, assurance against errors and fraud. The charity operates a comprehensive budgeting process which is approved by the Management Committee. Reports of actual financial receipts against budget are made to the Management Committee at the end of each quarter, including linking financial performance with resource and activity levels.

The charity has risk management policies and procedures throughout, in which risks arising from the existing operations and strategic developments are identified and evaluated. All major risks to which the charity is exposed have been reviewed and the systems implemented to mitigate these risks are continually being developed or enhanced.

**Financial Review**

Results

Total incoming resources were £575,971 whilst total resources expended were £561,579 resulting in a net surplus for the year of £14,392. Total funds at 31 March 2021 were £318,265 of which £8,492 were restricted funds, £63,148 represents fixed assets and the balance is the charity's general fund of £246,625.



**Wirral Women & Children's Aid**  
**Trustees' Report**  
**for the year ended 31 March 2021**

**Financial Review (continued)**

Principal policies

The Management Committee expect to maintain a position whereby the combination of fund-raising, fees charged for accommodation and grants received are at least equal to operational expenses

Reserves policy

The reserves policy has been developed following the guidance published by the Charity Commission for England and Wales and applies to the free reserves, excluding restricted and designated funds. Details of the various funds are given in notes 9 and 11 to the accounts.

Reserves are held for three distinct reasons: working capital reserve sufficient to avoid financial difficulties in the event that income is significantly reduced in the short term; cessation reserve to enable costs in a winding up situation to be covered i.e. redundancy costs; opportunity reserve for new initiatives in line with the current business plan which covers the period 2020 – 2023.

The policy is for working capital reserves to be maintained at between 3 and 6 months operating expenditure, costs of cessation are estimated at £40,000, whilst the opportunity reserve equates to around 15% of total free reserves. The target range for reserves is between £195,000 and £315,000.

The actual free reserves at 31 March 2021 (being unrestricted funds not invested in fixed assets and excluding the designated Welfare Hardship Fund) were £230,649 which is within the target range.

Funding

Supporting People provide a Grant which, together with the rental income, comprises the core funding of the Refuge. It is based on the maximum capacity of twelve women and up to 28 children being accommodated at any one time. This combined income funds the basic staff costs and day to day running costs. The children's costs are not funded other than by charitable fund raising. Our staff team are on site 24/7.

A large portion of our income from donations received is ringfenced for our Family Link work. As well as providing activities and days out, our Family Link Workers focus strongly on trauma therapy, sensory play and attachment programmes, and work with the mums so they can continue to support the children's recovery and nurture strong, healthy relationships once they move on from refuge in line with our mission, vision and values.

**Wirral Women & Children's Aid**  
**Trustees' Report**  
**for the year ended 31 March 2021**

**Achievements and Performance 2020-2021**

COVID-19 Impact

The COVID-19 crisis changed the way in which we work. During the various lockdown periods, the non-project workers (family link, complex needs, training and development) joined a rota with the project workers, each working a 24-hour shift at the Refuge and working from home for the rest of their time, answering helpline calls, delivering keywork sessions, planning activities for their next shift, etc. Weekly virtual team meetings were introduced which worked well. The Refuge was treated as a single household, and this was assessed to be the best way to keep our residents and staff safe whilst minimising external contacts but continuing to provide our vital services.

Through grants and donations received, we were able to upgrade our technology to support remote working, cover additional staffing costs, increase capacity and support accelerated move-on for some families in order to free up bed space for new residents, by supplying essential items they would not otherwise have been able to afford at the time.

Along with other domestic abuse services, we saw an increase in women contacting our helpline for advice and support due to rising levels of coercive control and increased pressure of being 'locked down' together.

The staff and residents complied with restrictions and have been fully vaccinated.

Our charity shop was closed during the lockdown periods and required much re-organisation of the internal layout to make it COVID secure for re-opening. With the Job Retention Scheme and Small Business Support Grants, we were able to mitigate lost takings and generate a surplus to support the ongoing work of the Refuge.

Occupancy

We have maintained an occupancy rate of around 95% over the year. This was lower than the previous year due to COVID-19 safety measures put in place, including keeping one room vacant in case a family needed to self-isolate away from other residents and staff.

Number of women and children supported

During 2020-2021 we supported 34 women and 42 children within the refuge and 89 adults in the community. We have also placed a further 9 women and 11 children in our emergency bedspace in the refuge to ensure their immediate safety. The majority of the families were from the Wirral, but we also housed families from across the country.

**Wirral Women & Children's Aid**  
**Trustees' Report**  
**for the year ended 31 March 2021**

**Achievements and Performance 2020-2021 (continued)**

**24-hour Domestic Abuse Helpline**

This year our 24-hour Domestic Abuse Helpline took over 700 calls. Demand for our services is huge and we received 288 requests for refuge. We received 254 calls from women who needed advice, guidance or just a chat. We continued to support 175 ex-residents who called the helpline. Due to our available bed space capacity, we were unable to accommodate many women seeking refuge. However, we have strong links with partner agencies and other refuges across the country and were able to assist in finding alternative safe accommodation.

**Stakeholders**

We have worked closely with our stakeholders and partner agencies to provide a wrap-around support service and manage the risk posed by the perpetrators.

We collected feedback questionnaires from stakeholders to help us evaluate the service and identify areas for improvement.

**Therapies**

Our service is unique to the Wirral and is a trauma informed service. We use a Cognitive Analytical Therapy (CAT) model which uses a relational approach in the care of hard-to-help individuals with complex presentations and/or offending behaviour. Our CAT approach helps us to build positive relationships and break down barriers to accessing services, preventing the cycle of repeated access to temporary accommodations and other services. The use of CAT concepts and reformulation allows the staff to focus on the "here and now" enactments of developmentally derived reciprocal roles and procedures, exploring the relational origins of personality, difficulty and trauma.

Other support delivered by the team includes Combined Domestic Abuse Recovery Toolkit, Hope2Recovery, DASH Masterclass for in depth risk assessing, Understanding Relational and Developmental Trauma, Trauma and Dissociative Identity Disorder. Staff have a high level of safeguarding training.

Via an external provider, we have offered psychotherapy sessions for women who require additional support.

**Services provided in addition to our refuge provision and helpline:**

- Our highly trained staff team provides a trauma-led package of support to women and children to provide them with the necessary coping skills and recovery. Support includes: one-to one and group work around domestic abuse, practical advice around money, debt, budgeting, independence, parenting and health and wellbeing advice.

**Wirral Women & Children's Aid**  
**Trustees' Report**  
**for the year ended 31 March 2021**

**Achievements and Performance 2020-2021 (continued)**

- Our Family Link Workers provide specialist support and coordinate a range of activities and therapies and support children experiencing domestic abuse in refuge, via outreach and in primary schools where they deliver one-to-one sessions. They work with the mums as well as the children to encourage consistency and help the mums understand how to respond to signs of trauma. Programmes delivered by Family Link Workers include: An attachment programme-'Mummy and I', Adverse Childhood Experiences or ACEs, Drawing and Talking ® and therapeutic sensory play.
- We support families to find move-on accommodation when they are ready for independence.
- Our website [www.wwaca.org](http://www.wwaca.org) explains what we do, provides contact information, and shows our facilities.

**Since the year end**

The Family Link workers have developed their outreach work for children in schools and designed a new sensory area in the playroom which has now been installed following the funding appeal on our website which resulted in many generous donations. We are looking forward to adding the finishing touches and sharing photographs with our supporters.

**Future plans**

Future plans include improving our move on accommodation through Intensive Housing Management. There is a lack of suitable accommodation in the local area for properties which also provide the support required for vulnerable tenants in addition to their housing needs. Before the lockdown, we were in negotiation regarding a management agreement with a local RSL for the use of one of their properties and we will continue with this later in the year.

We plan for staff to complete a level 5 Diploma in Trauma and Mental Health which will allow us to gain accreditation as a fully trauma informed service.

We will develop our impact measurement for quality assurance to ensure we are providing the best possible service.

We will increase our provision of psychological support to offer a range of therapies, including CBT and EMDR as appropriate, by both male and female therapists.

**Wirral Women & Children's Aid**  
**Trustees' Report**  
**for the year ended 31 March 2021**

**Future plans (continued)**

The new Domestic Abuse Bill and Statutory Housing Duty has come into effect. We will work to implement changes inline with the new legislation.

Through an Employee Assistance Programme, we will provide additional support and counselling to staff to reduce the effect of vicarious trauma and burnout.

**Conclusion**

In what has been a highly unusual year with a huge level of disruption to our normal services due to the pandemic there is still so much for us to be proud of.

We are proud of:

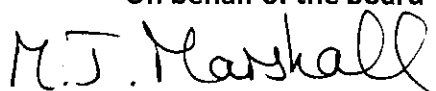
- Our staff for being flexible in adapting their working practices which kept them and our women and children safe.
- Successfully accessing a range of financial support.
- Engendering a real sense of belonging within the refuge.
- Continuing to develop skills and knowledge in Trauma based therapy

We are very much looking forward to a less disrupted 2021 -2022 but the pandemic has brought out the best of us and we are sure that whatever the coming year has in store it will not affect the protection and safety we provide.

The Trustees would like to thank our staff team who have gone above and beyond expectations this year and all those who continue to or have for the first time this year supported Wirral Women and Children's Aid with their time, very generous donations, buildings support and a huge amount of goodwill. Your support is invaluable and it hugely enhances and enriches the lives of our women and children whilst they are with us.

This report has been prepared in accordance with special provisions for small companies under part 15 of the Companies Act 2006.

10 August 2021

On behalf of the board  
  
**Meg Marshall - Chair of Trustees**

**Wirral Women & Children's Aid****STATEMENT OF TRUSTEES' RESPONSIBILITIES****for the year ended 31 March 2021**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the 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 apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's examiner is unaware;
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

On behalf of the Trustees

**Independent Examiner's Report****to the members of Wirral Women & Children's Aid**

I report to the trustees of Wirral Women and Children's Aid on the accounts for the year ended 31 March 2021 which comprise of the Summary Income and Expenditure Account, the Statement of Financial Activities, the Balance Sheet and related notes.

**Respective responsibilities of the trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the accounts of the 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 company's accounts as carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the company's gross 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 Institute of Chartered Accountants in England and Wales, 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 that in any material respect:

- accounting records have not been kept in respect of the company as required by section 386 of the Companies Act 2006; or
- the accounts do not accord with these records; or
- 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
- 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.

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.



Adam French B.Eng FCA  
Hailwood & Co.  
Chartered Accountants  
Registered Auditors

10 August 2021  
Moreton, Wirral

## Wirral Women &amp; Children's Aid

## SUMMARY INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 March 2021

	Note	2021 £	2020 £
Income		574,555	484,566
Interest and investment income		1,416	1,312
Total income		<u>575,971</u>	<u>485,878</u>
Expenditure		559,972	507,625
Depreciation		1,607	1,820
Total expenditure		<u>561,579</u>	<u>509,445</u>
Net income/(expenditure) for the year	10	<u>14,392</u>	<u>(23,567)</u>

Movements in reserves are shown in note 9.

None of the charity's activities were acquired or discontinued during the above two financial periods.

There are no recognised gains and losses in the year ended 31 March 2021 or the year ended 31 March 2020 other than the surplus/ (deficit) for each year.

Total income comprises £517,771 for unrestricted funds and £58,200 for restricted funds. A detailed analysis of income by source is provided in the Statement of Financial Activities.

The summary income and expenditure account is derived from the statement of financial activities on page 15 which together with the notes to the accounts on pages 17 to 25, provides full information on the movement during the year on all the funds.



## Wirral Women &amp; Children's Aid

## STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2021

	Note	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
<b>Income from:</b>					
Donations		72,406	-	72,406	35,962
Other trading activities		46,159	-	46,159	43,435
Investment income		1,416	-	1,416	1,312
Charitable activities		397,790	58,200	455,990	405,169
<b>Total income</b>	<b>2</b>	<b>517,771</b>	<b>58,200</b>	<b>575,971</b>	<b>485,878</b>
<b>Expenditure on:</b>					
Charitable activities	3	475,514	49,708	525,222	474,250
Raising funds	4	36,357	-	36,357	35,195
<b>Total expenditure</b>		<b>511,871</b>	<b>49,708</b>	<b>561,579</b>	<b>509,445</b>
<b>Net Incoming/(outgoing) resources before transfers</b>		5,900	8,492	14,392	(23,567)
<b>Transfers between funds</b>	9	-	-	-	-
<b>Net movement in funds</b>		5,900	8,492	14,392	(23,567)
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>	9	303,873	-	303,873	327,440
<b>Total funds carried forward</b>	9	<b>309,773</b>	<b>8,492</b>	<b>318,265</b>	<b>303,873</b>

## Wirral Women &amp; Children's Aid

## BALANCE SHEET

As At 31 March 2021


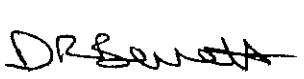
	Note	2021	2020
		£	£
<b>Fixed assets</b>			
Tangible assets	6	63,148	64,755
<b>Current assets</b>			
Debtors	7	22,837	27,713
Cash at bank and in hand		283,392	235,470
		<u>306,229</u>	<u>263,183</u>
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	8	<u>(51,112)</u>	<u>(24,065)</u>
<b>Net current assets</b>		255,117	239,118
<b>Net assets</b>	11	<u>318,265</u>	<u>303,873</u>
<b>The funds of the charity:</b>			
Unrestricted income funds	9	309,773	303,873
Restricted income funds	9	8,492	-
		<u>318,265</u>	<u>303,873</u>

For the year ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with SORP (FRS 102).

The financial statements on pages 14 to 25 were approved by the Trustees on 10 August 2021 and signed on its behalf by:

   
M Marshall - Chair      D Bennett - Treasurer

Company Number : 05250366

## Wirral Women & Children's Aid

### NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2021

#### 1 Accounting policies

##### **Basis of accounting**

The financial statements have been prepared under the historical cost accounting rules and comply with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 but does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

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

##### **Company Status**

The charity is a company limited by guarantee. The company has no share capital.

##### **Fund accounting**

Restricted funds are those subject to specific restrictions imposed by donors and funders.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes.

General funds comprise funds which represent accumulated surpluses and deficits in the Statement of Financial Activities, after transfers to/from the designated funds.

The purposes and uses of all funds are set out in note 9 to the accounts.

##### **Income**

All donations, sundry income and rental income are recognised on a receivable basis.

Grants are recognised in the period to which they relate, and are allocated to either the restricted fund they are intended for, or to unrestricted funds.

##### **Expenditure**

The cost headings comprise expenditure, including staff costs, directly attributable to the organisation's activities. Where costs cannot be directly attributed they have been allocated to activities on a basis consistent with the use of the resources.

##### **Fixed assets and depreciation**

Fixed assets are stated at cost and are depreciated over their useful economic lives at the following rates:

Improvements to property	1% of Cost
Furniture, fixtures and fittings	15% of Net Book Value
Office equipment	15% of Net Book Value
Computers	33.33% of Net Book Value
Play equipment	15% of Net Book Value

All significant assets are reviewed annually for impairment and provision made where considered necessary.

## Wirral Women &amp; Children's Aid

## NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2021

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
<b>2 Income</b>				
Donations	72,406	-	72,406	35,962
Interest receivable	1,416	-	1,416	1,312
Fundraising trading	46,159	-	46,159	43,435
Grants receivable	11,573	58,200	69,773	-
Rental income	384,120	-	384,120	383,973
Income from other operating activities	2,097	-	2,097	21,196
	<u>517,771</u>	<u>58,200</u>	<u>575,971</u>	<u>485,878</u>
<b>3 Charitable activities</b>				
Salaries and related costs	297,513	30,544	328,057	323,208
Rent and rates	23,794	-	23,794	32,815
Light and heat	16,433	-	16,433	12,847
Insurance	4,239	-	4,239	3,303
Sundry expenses	25,540	-	25,540	25,221
Grant expenditure	-	19,164	19,164	-
Training costs	12,208	-	12,208	10,905
Repairs and maintenance	56,305	-	56,305	19,587
Rent arrears written off	2,183	-	2,183	4,338
Management fees	13,932	-	13,932	11,712
Printing and stationery	4,594	-	4,594	5,674
Telephone and postage	4,402	-	4,402	4,713
Travel and car expenses	4,524	-	4,524	8,639
Bank charges	215	-	215	331
Legal and professional fees	3,051	-	3,051	4,184
Accountancy fees	4,974	-	4,974	4,953
Depreciation: Property improvements	686	-	686	686
Depreciation: Furniture, fixtures and fittings	398	-	398	469
Depreciation: Play equipment	320	-	320	376
Depreciation: Office equipment	42	-	42	49
Depreciation: Computer equipment	161	-	161	240
	<u>475,514</u>	<u>49,708</u>	<u>525,222</u>	<u>474,250</u>

## Wirral Women &amp; Children's Aid

## NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2021

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
<b>4 Raising funds</b>				
Salaries and wages	23,129	-	23,129	22,424
Rent and rates	8,500	-	8,500	8,500
Light and heat	961	-	961	1,265
Insurance	824	-	824	631
Repairs and maintenance	1,980	-	1,980	1,435
Printing, postage and stationery	-	-	-	141
Telephone	522	-	522	557
Travel and car expenses	-	-	-	65
Sundry expenses	441	-	441	177
	<u>36,357</u>	<u>-</u>	<u>36,357</u>	<u>35,195</u>

<b>5 Salaries and wages</b>	<b>2021</b>	<b>2020</b>
	<b>No</b>	<b>No</b>
Average number of full time equivalent employees	13	14
	<u>13</u>	<u>14</u>
Staff costs for the above:	<b>£</b>	<b>£</b>
Wages and salaries	320,228	316,996
Employers' national insurance	24,419	22,346
Employers' pension	6,539	6,290
	<u>351,186</u>	<u>345,632</u>

There were no employees earning a salary in excess of £60,000 in either year.

The trustees received no remuneration or expenses in either year.

The company operates a defined contribution scheme for the benefit of its employees.

## Wirral Women &amp; Children's Aid

## NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2021

## 6 Tangible fixed assets

	Property improvements £	Furniture fixtures & fittings £	Office equipment £	Computer equipment £	Play equipment £	Total £
<b>Cost or valuation</b>						
1 April 2020	68,552	33,339	2,352	5,825	7,721	117,789
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
31 March 2021	68,552	33,339	2,352	5,825	7,721	117,789
<b>Depreciation</b>						
1 April 2020	9,350	30,683	2,074	5,337	5,590	53,034
Charge for year	686	398	42	161	320	1,607
Disposals	-	-	-	-	-	-
31 March 2021	10,036	31,081	2,116	5,498	5,910	54,641
<b>Net book amount</b>						
31 March 2021	58,516	2,258	236	327	1,811	63,148
31 March 2020	59,202	2,656	278	488	2,131	64,755

## 7 Debtors

	2021 £	2020 £
Rent and service charges receivable	6,969	10,818
Sundry debtors and prepayments	15,868	16,895
	22,837	27,713

## Wirral Women &amp; Children's Aid

## NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2021

				2021 £	2020 £
<b>8 Creditors due within one year</b>					
PAYE and national insurance				5,348	7,093
Sundry creditors and accruals				45,764	16,972
				<u>51,112</u>	<u>24,065</u>
<b>9 Funds</b>					
	<b>Balance at 1 April 2020 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Transfers £</b>	<b>Balance at 31 March 2021 £</b>
<b>Restricted Funds</b>					
MHCLG	-	45,080	45,080	-	-
Other funds	-	13,120	4,628	-	8,492
	<u>-</u>	<u>58,200</u>	<u>49,708</u>	<u>-</u>	<u>8,492</u>
<b>Unrestricted Funds</b>					
Family Link Activities	-	50,000	78,893	28,893	-
Specialist Worker Posts	-	451	21,810	21,359	-
General Fund	171,194	421,161	372,759	(48,645)	170,951
Charity Shop	49,896	46,159	36,357	-	59,698
Welfare Hardship Fund	18,028	-	2,052	-	15,976
Capital Fund	64,755	-	-	(1,607)	63,148
	<u>303,873</u>	<u>517,771</u>	<u>511,871</u>	<u>-</u>	<u>309,773</u>

In some cases where the charity has received restricted funding in the past, the trustees continue to fund that activity from unrestricted funds once the restricted funding has run out. This is the case with the first two unrestricted funds above.

## Wirral Women & Children's Aid

### NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2021

#### 9 Funds (continued)

##### **Restricted fund - MHCLG**

A grant was applied for from the Ministry of Housing Communities and Local Government (MHCLG) at the start of the pandemic with assistance from Womens' Aid. We were awarded £45,080 to cover expenditure during the period April to October 2020. The main purpose of the funding was to expedite the move-on process for women in refuge so that new bed spaces would become available sooner. The money was spent on funding two Outreach posts (max 6 months), removal costs, essential furniture and goods for move-on, plus additional cleaning and PPE within the Refuge with the purpose of maintaining our current service provision.

##### **Restricted fund - Other funds**

Grants totalling £13,120 were received from five different organisations during the year to provide additional support for our families during the pandemic, including paying for essential items and decoration costs for move on accommodation. Some of these grants were received later in the year and had not been spent in full by the year end.

##### **Family Link Activities**

There is no statutory funding for the work that is done by WWACA with children and young people but we are fortunate to receive many generous donations, some of which are designated to provide services for the children, young people and families. Our appeal for the Sensory room launched on the website was very successful, increasing the income allocated to Family Link activities this year. The use of these donations is detailed below.

The Family Link workers lead activities with the children and mums; baking, arts and crafts, outdoor games, and sensory play including music group, gardening and messy play. They took the families on outdoor adventures and days out in the fresh air between lockdowns and arranged activities in the garden such as barbeques, pool days, karaoke, crafts, dance classes, yoga and 'It's a Knockout' style fun days. They also facilitated celebrations for birthdays, theme nights, Easter, Halloween and a Christmas grotto party.

During lock down, the Family Link Workers held sessions with the children by video call so that they could continue with their therapeutic work and stay consistent with the children's routines. They have since started working with children one-on-one in schools and via outreach to create assessments around sensory needs which will be a focus of our work in the future. This allows them to build trusting relationships with children who have experienced domestic abuse, helping them to develop their emotional wellbeing and resilience. Therapies delivered include the Domestic Abuse Toolkit, the ACE's Programme, Drawing and Talking ®, an attachment programme 'Mummy and I' and sensory play, depending on the unique needs of each child.



**Wirral Women & Children's Aid****NOTES ON FINANCIAL STATEMENTS****for the year ended 31 March 2021****9 Funds (continued)****Specialist Workers Posts**

We have continued to self-fund the Complex Needs worker post although the role has evolved with the changing needs of the refuge this year and in future will focus on outreach work, particularly with post-Refuge residents who still need support. 28 referrals were received, 14 of which engaged in support via video call. Support provided included risk assessing, emotional encouragement and signposting to other organisations to provide tailored wrap around recovery and safety support.

Homelessness training with the Chartered Institute of Housing was undertaken to better support the move-on process and also outreach work with women to prepare them for refuge accommodation. Also the Domestic Abuse Recovery Toolkit training, which is integrated into our key work programmes, helping women to develop coping strategies and their response to trauma and life events.

The Training and Development Worker post ceased in May 2020 as we were unable to secure sufficient funding for the post to be viable.

**Charity Shop**

The pandemic posed a significant challenge to our shop in Upton Road, Moreton which had to close during lockdown periods. Through the Government's Job Retention Scheme and Small Business grants, we were able to mitigate losses resulting from closure and generated a surplus of £9,802 which will be used for the benefit of families in refuge. Our residents are also invited to select clothing, toys, household goods and other items from the shop as they need. The successful operation of the shop is dependent on the team of volunteers and dedication of the manager, as well as the generosity of our regular customers and donors.

**Welfare Hardship Fund**

This is a designated fund to be used at the discretion of the Management Committee. It has been used to cover the housing costs of women whose circumstances prevent them from claiming full state benefits and to clear historic arrears where these prevent new tenancies being secured.

During the year £2,052 of the Welfare Hardship Fund has been used in respect of six women, leaving a balance in the fund at the year end of £15,976.

**Capital Fund**

This is a fund, designated by the trustees, which represents the net book value of fixed assets.

## Wirral Women &amp; Children's Aid

## NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2021

## 10 Income and expenditure account

	£
1 April 2020	303,873
Surplus for the year	14,392
	<hr/>
31 March 2021	318,265
	<hr/>

## 11 Analysis of net assets between funds

	Tangible fixed assets £	Net current assets £	Total £
<b>Restricted Funds</b>			
MHCLG	-	-	-
Other funds	-	8,492	8,492
	<hr/>	<hr/>	<hr/>
	-	8,492	8,492
	<hr/>	<hr/>	<hr/>
<b>Unrestricted Funds</b>			
Family Link Activities	-	-	-
Specialist Worker Posts	-	-	-
General Fund	-	170,951	170,951
Charity Shop	-	59,698	59,698
Welfare Hardship Fund	-	15,976	15,976
Capital Fund	63,148	-	63,148
	<hr/>	<hr/>	<hr/>
<b>Unrestricted Funds</b>	63,148	246,625	309,773
	<hr/>	<hr/>	<hr/>
<b>Total Net Assets</b>	63,148	255,117	318,265
	<hr/>	<hr/>	<hr/>

## 12 Related parties

There were no related party transactions during the year.

## Wirral Women &amp; Children's Aid

## NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2021

## 13 Financial Commitments

At 31 March 2021 the Charity had annual commitments under non-cancellable operating leases as follows:

	2021	2020
	£	£
Expiry date:		
Within one year	-	7,792
Between one and five years	-	-
	<hr/>	<hr/>
	-	7,792
	<hr/>	<hr/>