

Merseyside Domestic Violence Service Ltd
Annual Report and Accounts for the year ended 31st
March 2022

Company Number: 04911086
Charity Number: 1107466

Merseyside Domestic Violence Service Ltd
Report and accounts
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Merseyside Domestic Violence Service Ltd

Statement of Trustees Responsibilities


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 as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

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

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

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (Sorp 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

By the Order of the board,


..... J Jones
Director
The Old Library
Lister Steps, Green Lane
Liverpool, L13 7EB

Date: 17th February 2023

Merseyside Domestic Violence Service Ltd

Independent Examiner's report to the Trustees of Merseyside Domestic Violence Service Ltd
I report on the accounts of the charitable company for the year ended 31 March 2022 which are set out on pages 6 to 15.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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 ('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 statement

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:

- 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 those 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.

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.



Gary Wood, FCCA
Business Accounting Services
Chartered Certified Accountants
111 Mount Pleasant
Liverpool
L3 5TF

17th February 2023

Merseyside Domestic Violence Service Ltd
Profit and Loss Account
for the year ended 31 March 2022

	2022	2021
	£	£
Turnover	541,501	413,432
Administrative expenses	(509,540)	(453,697)
Operating profit/(loss)	<u>31,961</u>	<u>(40,265)</u>
Profit/(loss) before taxation	<u>31,961</u>	<u>(40,265)</u>
Tax on profit/(loss)	-	-
Profit/(loss) for the financial year	<u>31,961</u>	<u>(40,265)</u>

Merseyside Domestic Violence Service Ltd
Statement of Financial Activities (Including Income and Expenditure Account) for the
year ended 31 March 2022

Notes	Unrestricted Funds 2022	Restricted Funds 2022	Total 2022	Total 2021
Income and endowments				
Donations and legacies	23,610	-	23,610	8,272
Charitable Activities		517,890	517,890	405,160
Total income	23,610	517,890	541,500	413,432
Expenditure				
Charitable Activities		509,541	509,541	453,697
	-	509,541	509,541	453,697
Net income/(expenditure)	23,610	8,349	31,959	(40,265)
Total funds brought forward	13,157	42,498	55,655	95,920
Total funds carried forward	36,767	50,847	87,614	55,655

All the above amounts relate to continuing activities of the charitable company.

Merseyside Domestic Violence Service Ltd
Registered number: 04911086
Balance Sheet

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	5	248	310
Current assets			
Debtors	6	624	624
Cash at bank and in hand		92,186	60,298
		<u>92,810</u>	<u>60,922</u>
Creditors: amounts falling due within one year	7	(5,444)	(5,576)
Net current assets		<u>87,366</u>	<u>55,346</u>
Total assets less current liabilities		<u>87,614</u>	<u>55,656</u>
Funds			
Unrestricted funds		36,767	13,157
Restricted funds		50,847	42,498
		<u>87,614</u>	<u>55,655</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

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

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

J Jones
Director

Approved by the board on 17th February 2023

Merseyside Domestic Violence Service Ltd
Statement of Changes in Equity
for the year ended 31 March 2022

	Profit and loss account £	Total £
At 1 April 2020	95,920	95,920
Loss for the financial year	(40,264)	(40,264)
At 31 March 2021	<u>55,656</u>	<u>55,656</u>
At 1 April 2021	55,655	55,655
Profit for the financial year	31,961	31,961
At 31 March 2022	<u>87,616</u>	<u>87,616</u>

Merseyside Domestic Violence Service Ltd
Notes to the Accounts
for the year ended 31 March 2022

1 Limited Liability

The charity is a company limited by guarantee. Each member's liability is limited to £5.

2 Accounting policies

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(SORP 2015) (effective 1st January 2015), Charities Act 2011 and the Companies Act 2006.

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

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purpose is charged to that fund.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accruals basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from investment relates to bank interest received and is recognised when the amount is certain.

Merseyside Domestic Violence Service Ltd
Notes to the Accounts
for the year ended 31 March 2022

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to the unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	25% p.a. on a reducing balance basis
Fixtures, fittings, tools and equipment	fully depreciated
Computers	fully depreciated

Cash and cash equivalents

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

Financial Instruments

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

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

Financial assets and liabilities are offset, with the net amount presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise and settle the liability simultaneously.

Basic financial assets

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

Merseyside Domestic Violence Service Ltd
Notes to the Accounts
for the year ended 31 March 2022

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to Corporation Tax on income or gains falling within those exemptions.

Critical accounting estimates and judgements

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

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

Merseyside Domestic Violence Service Ltd
Notes to the Accounts
for the year ended 31 March 2022

3 Income

	Unrestricted Funds 2022	Restricted Funds 2022	Total funds 2022	Total funds 2021
a. Donations and legacies:				
Donations	23,610	-	23,610	8,272
	<u>23,610</u>	<u>-</u>	<u>23,610</u>	<u>8,272</u>

	Unrestricted Funds 2022	Restricted Funds 2022	Total funds 2022	Total funds 2021
b. Charitable activities				
Allotment		2,500	2,500	8,500
Big Hel Haven Project		-	-	30,000
Awards 4 All		4,975	4,975	-
Big Lottery -				
Reaching Communities		72,795	72,795	147,787
Whole Family Response		64,175	64,175	-
Lottery Covid 19 Emergency		-	-	18,000
Cash For Kids - Bauer Music		3,635	3,635	-
CAF Covid Emergency		-	-	9,963
Community Foundation		1,500	1,500	5,000
Children in Need		35,506	35,506	17,753
General Fund - Donation		1,442	1,442	-
HAF		16,035	16,035	-
Kickstart DWP		9,027	9,027	-
LCC Mayoral Inclusive Growth		-	-	6,074
LCVS		2,999	2,999	-
Liverpool City Council		-	-	350
Lloyds Enable		30,000	30,000	40,000
Lloyds Emergency Fund		-	-	8,943
Morgan Foundation		-	-	26,227
Morgan Charity Growth		13,113	13,113	22,500
Morgan Senior Admin		20,000	20,000	-
Morgan Emergency Food		-	-	5,610
MPAC		2,000	2,000	-
Neighbourly Foundation		-	-	5,000
John Moores Foundation		-	-	7,087
OPAL		2,755	2,755	-
LCVS		-	-	2,206
PCC Ho Funding		208,091	208,091	79,160
PCC Covid Recovery		8,342	8,342	-
PH Hole Emergency Covid 19		-	-	5,000
Respect		19,000	19,000	-
	<u>-</u>	<u>517,890</u>	<u>517,890</u>	<u>406,660</u>

Merseyside Domestic Violence Service Ltd
Notes to the Accounts
for the year ended 31 March 2022

4 Expenditure on Charitable Activities

	Direct Charitable Expenditure	Support and Governance Costs	Total 2022	Total 2021
To promote and protect the physical and mental health of women, girls and young children who have been affected in some way by the issues of domestic violence by the provision of a non-judgemental advice and support service	471,910	37,631	509,541	453,697

a. Analysed as follows:

	2022	2021
<i>Direct charitable expenditure</i>		
Staff salary costs	321,393	251,876
Staff overheads - Covid 19	-	59,321
Redundancy	-	1,290
Recruitment	7,908	3,202
Staff training and welfare	8,977	51,795
Activities and events	44,333	4,752
Service user support	38,815	13,880
Pension	9,233	5,720
Building running costs	25,373	7,052
Consultancy/Management fees	10,500	7,691
Solicitors fees		3,111
DBS and HR costs	5,378	757
	<u>471,910</u>	<u>410,447</u>

Support & Governance Costs

Office costs/equipment	18,401	31,757
Insurance	3,593	2,178
Marketing and publicity	5,760	4,574
Subscriptions and memberships	7,053	2,896
Bookkeeping and payroll fees	1,034	628
Accountancy	1,728	1,140
Depreciation	62	77
	<u>37,631</u>	<u>43,250</u>

Total expenditure on charitable activities

<u>509,541</u>	<u>453,697</u>
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£509,541 (2021:£453,697) of the above expenditure related to restricted funding.

Merseyside Domestic Violence Service Ltd
Notes to the Accounts
for the year ended 31 March 2022

b. Staff costs	2022	2021
Gross wages and salaries	299,535	237,692
Social security costs	21,858	14,184
	<u>321,393</u>	<u>251,876</u>

c. Particulars of employees

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2022	2021
Charitable activities	<u>6</u>	<u>6</u>

No employees received emoluments of more than £60,000 during the year (2021 : none)

The trustees are not remunerated for their services and are not included in the above number of employees.

No out of pocket expenses were reimbursed to trustees in the year (2021 : £nil).

5 Tangible fixed assets

	Plant and machinery £	Fixtures, Fittings & Equipment £	Computers £	Total £
Cost				
At 1 April 2021	10,734	1,890	2,596	15,220
At 31 March 2022	<u>10,734</u>	<u>1,890</u>	<u>2,596</u>	<u>15,220</u>
Depreciation				
At 1 April 2021	10,424	1,890	2,596	14,910
Charge for the year	62	-	-	62
At 31 March 2022	<u>10,486</u>	<u>1,890</u>	<u>2,596</u>	<u>14,972</u>
Net book value				
At 31 March 2022	<u>248</u>	<u>-</u>	<u>-</u>	<u>248</u>
At 31 March 2021	<u>310</u>	<u>-</u>	<u>-</u>	<u>310</u>

Merseyside Domestic Violence Service Ltd
Notes to the Accounts
for the year ended 31 March 2022

6 Debtors	2022	2021
	£	£
Other debtors	<u>624</u>	<u>624</u>
7 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	<u>5,444</u>	<u>5,576</u>

Merseyside Domestic Violence Service Ltd
Notes to the Accounts
for the year ended 31 March 2022

Description of Funds

These are monies given to the Charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes as follows:

Big Lottery Grant Fund - Reaching Communities - Contributions towards "Males Actively Seeking Change" project

Lloyds Bank Foundation - Contribution towards core costs and professional consultancy service

Morgan Foundation - Contribution towards core cost to run St James Health & Community Centre

Liverpool City Council - Contribution from the Safe Partnership fund

John Moores Foundation - Contribution towards core costs

8 Related party transactions

There were no related party transactions as at year ended 31st March 2022 (2021 : none)

9 Contingent liabilities

The charitable company did not have any contingent liabilities at 31st March 2022 or 31st March 2021.

10 Guarantees

As at 31st March 2022, five members had given a guarantee of £5 each in the event of the company being wound up. Total £25 (2021: 5 members £25)

Merseyside Domestic Violence Service Ltd

Detailed profit and loss account

for the year ended 31 March 2022

This schedule does not form part of the statutory accounts

	2022	2021
	£	£
Sales	541,501	413,432
Administrative expenses	(509,540)	(453,697)
Operating profit/(loss)	<u>31,961</u>	<u>(40,265)</u>
Profit/(loss) before tax	<u>31,961</u>	<u>(40,265)</u>

Merseyside Domestic Violence Service Ltd
Detailed Statement of Financial Activities
for the year ended 31 March 2022
This schedule does not form part of the statutory accounts

	2022	2021
	£	£
Income		
Grant Income	541,501	405,160
Refunds	-	8,272
	<u>541,501</u>	<u>413,432</u>
Direct Charitable Expenditure		
Activities and events	44,333	4,752
Service user support	38,815	13,880
Wages and salaries	299,535	237,692
Staff overheads	-	59,321
Recruitment	7,908	3,202
Directors' salaries	-	-
Redundancy	-	1,290
Volunteers' expenses	153	95
Pensions	9,233	5,720
Bonuses	-	-
Employer's NI	21,858	14,184
Temporary staff and recruitment	-	-
Staff training and welfare	8,977	51,795
General running costs	-	-
Motor expenses	554	-
Rent	5,160	4,516
Repairs and maintenance	13,161	-
Security - St James	1,663	-
Telephone and internet	7,817	5,768
Travel costs	-	-
Consultancy	10,500	-
Printing, postage and stationery	1,837	2,279
Marketing and publicity	5,760	4,574
Utilities	3,034	1,221
Cleaning	2,355	1,315
Subscriptions and memberships	7,053	2,896
Refreshments	-	-
Office equipment and expenses	7,261	23,610
IT costs	778	-
Insurance	3,593	2,178
Bank charges	-	-
DBS and HR costs	5,378	757
Bookkeeping and payroll fees	1,034	628
Accountancy	1,728	1,140
Depreciation	-	-
Sundries	-	5
Entertaining	-	-
	<u>509,478</u>	<u>442,818</u>
General administrative expenses:		
Depreciation	62	77
	<u>62</u>	<u>77</u>
Legal and professional costs:		
Solicitors fees	-	3,111
Consultancy fees	-	-
Management fees	-	7,691
	<u>-</u>	<u>10,802</u>
	<u>509,540</u>	<u>453,697</u>