



**CHOICES (Formerly known as North Kent Women's Aid) Limited**  
**(A Company Limited by Guarantee)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 1 APRIL 2021**

**Charity Registration number : 1125773**

**Company registration number : 06640143 (England and Wales)**

**CHOICES (Formerly known as North Kent Women's Aid) Limited**  
**(A Company Limited by Guarantee)**

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# **CHOICES (Formerly known as North Kent Women's Aid) Limited**

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## **CHAIR'S REPORT FOR THE PERIOD ENDED 1 APRIL 2021**

This year has seen Choices preparing to wind down and approaching a merge into Oasis Domestic Abuse Services. This was welcomed as a progression into securing the future of our work in the North of Kent and Medway, as well as creating a stronger union with our long-term partner, Oasis.

During the year the Board attended to systems development within the organisation enabling us to transition into our new form and work was undertaken to continue to deliver excellent services during the transition. The Board made a clear decision that merger was an appropriate option for future stability and agreed that the date of formal merge would be the 1<sup>st</sup> of April 2021.

This has been a time of change and transition for the teams at Choices and myself and the Board would like to extend our thanks and appreciation to every one of them for their continued commitment and dedication to those who need our support. We would also like to thank Jackie Hyland and Roz Gabriel for ensuring that Choices maintained its respected position on the Kent and Medway landscape. Our organisation continues to be a sought after expert in relation to this issue, and develops and delivers innovative, quality services using its decades of knowledge and experience.

**Emma Siers**  
**Chair of Board of Trustees**

Date: 26 January 2022

# **CHOICES (Formerly known as North Kent Women's Aid) Limited**

**(A Company Limited by Guarantee)**

## **TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 1 APRIL 2021**

The Trustees, who are also directors, present their Annual Report together with the Audited Financial Statements for the period ended 1 April 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK & Republic of Ireland published on 16 July 2014 and updated by Bulletin 1 & 2.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The objects are to provide services directed towards relieving the suffering and distress of all who have suffered grave or persistent physical, sexual, or mental abuse through the provision of housing and other amenities and services.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

#### **Significant activities undertaken**

Choices Domestic Abuse Service operates primarily in Dartford, Gravesham, Medway and Maidstone with some limited activity in the West of the County.

The activities undertaken include the following:

- Practical and emotional support and information to women, men and children
- Provision of domestic abuse helpline
- Provision of early, crisis management interventions working alongside law enforcement, accident and emergency and maternity staff
- Tailor made support and risk management
- Support and advocacy in relation to families experiencing domestic violence and abuse
- Multi-agency practice to enhance safety and best practice
- Support with re-housing and with re-settlement into the community
- Training for other agencies and organisations
- Participation in the delivery of the Freedom Programme & Recovery Toolkit

# **CHOICES (Formerly known as North Kent Women's Aid) Limited**

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## **TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 1 APRIL 2021**

### **Public Benefit**

The Trustees confirm that they have referred to the Charity Act 2011, Section 4 guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

## **ACIEVEMENTS AND PERFORMANCE**

Our various services helped a significant amount of people during the year. The headline data is as follows:

### **Adult Services**

In 2020-21 we offered services in different areas.

- In Dartford and Gravesham, we offered Step Change, Phoenix/ Freedom Programme, Out of Hours IDVA and accommodation.
- In Medway we offered, MDAS, Phoenix/ Freedom Programme and HIDVA.
- In West Kent we provided some Headstart programme for young males affected by DA.
- In Maidstone, we offered Phoenix groupworking
- We have supported the operation of the domestic abuse forums across North Kent and Medway.

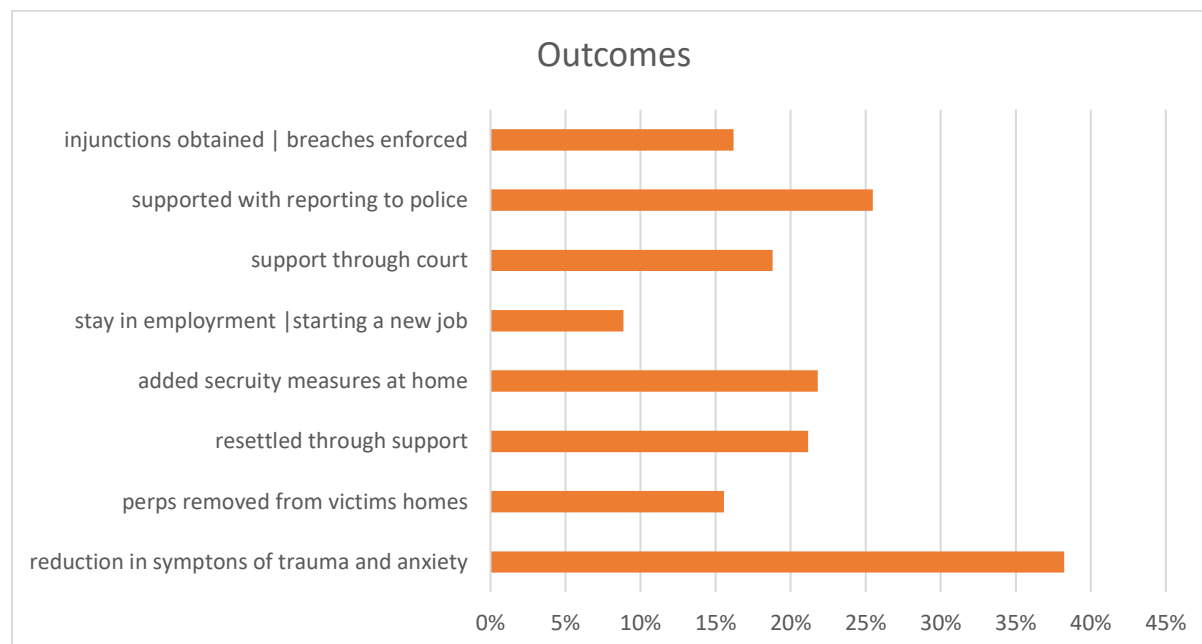
During 2020-21:

- We received 1722 adult referrals.
- 725 people were accepted for one to one service with a further pending support (459).
- 95% of our clients were female across the services with 4% being male.
- Of those that completed the support (463) we achieved the following outcomes (where the issue was present):

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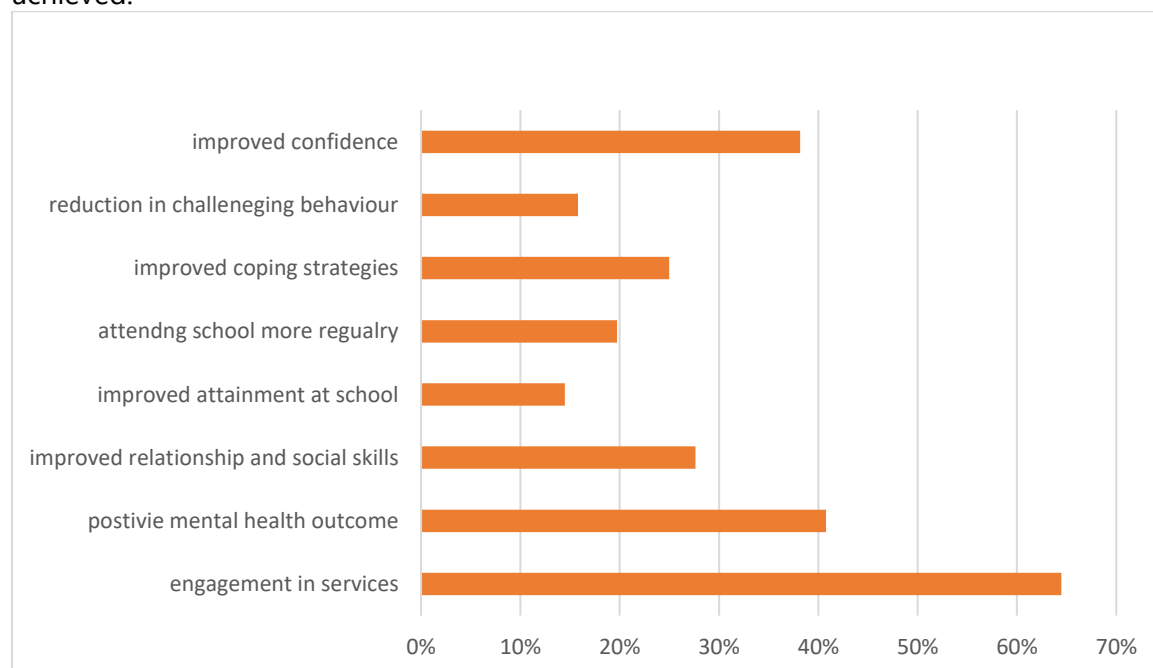
## **TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 1 APRIL 2021**



### **Children and Young People's Services**

- 146 young people were supported by our one-to-one, group, and class-based interventions
- 44% were female and 56% were male

Of the 49 young people that completed support in the period the following outcomes were achieved:



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## **TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 1 APRIL 2021**

### **Financial review**

Total income for the year was £906,006 (2020: £1,019,661). Total expenditure for the year to 31 March 2021 was £818,693 before the transfer of funds to Oasis Domestic Abuse Service Ltd (2020: £912,296). The result for the year to 31 March 2021 was a surplus of £87,313 before the transfer of funds to Oasis Domestic Abuse Service Ltd (2020: Surplus of £107,365).

On 1 April a payment of £1,452,280 was made to transfer the assets and liabilities to Oasis Domestic Abuse Service Ltd.

### **Investment policy**

There are no restrictions on the charity's power to invest and the current policy is to invest in short term funds.

### **Reserves policy**

With regards to general reserves the Trustees aim to maintain an amount equivalent to 6 months core expenditure. This would ensure that if the charity lost any of its core funding streams it would have time to develop a new strategy in an orderly manner while protecting the work of the charity.

The charity merged with Oasis Domestic Abuse Service Ltd on 1 April 2021 and the balance of reserves of £1,452,280 was transferred on that date.

### **Going concern**

On 1 April 2021 the charity merged with Oasis Domestic Abuse Service Ltd and all of the assets and liabilities were transferred on this date.

# **CHOICES (Formerly known as North Kent Women's Aid) Limited**

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## **TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 1 APRIL 2021**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

CHOICES (Formerly known as North Kent Women's Aid) Limited is a charity which is registered with the Charity Commission under number 1125773, is established under a memorandum and articles of association (amended and adopted by the Charity Commission) dated 15 September 2008. The charity is also constituted as a company limited by guarantee without share capital under number 06640143. The trustees are also directors of the charitable company for the purposes of company law.

On 1 April 2021 the assets and liabilities and operations of Choices (Formerly known as North Kent Women's Aid) Limited were transferred to Oasis Domestic Abuse Service Limited (Charity number 1126198).

#### **Recruitment and appointment of new trustees**

Trustees are appointed to the Board, with their selection being based upon the skills analysis of the Board which is updated annually. Each Trustee is inducted and offered appropriate training in the cause and governance issues. The Board meets bi-monthly with additional meetings where these are needed.

Choices Ltd is a charity and a company limited by guarantee. The Trustees are therefore both Trustees and Directors of the charity. The Trustees are accountable for ensuring Choices Ltd has a clear strategy, that it remains true to its original vision and that it discharges all its financial and legal obligations.

#### **Organisational Structure**

Day to day decision making and responsibility for management of the charity was delegated to a full time Acting Chief Executive Officer during this year. Decisions with high financial and/or strategic impact are taken by the Trustees who also monitor the running of the charity through key performance measures.

#### **Wider network**

We are an active member of the respective Kent and Medway Domestic Abuse Forums which are multi-agency groups of both statutory and voluntary agencies set up to address domestic violence in the county. We are also significantly involved in the Kent Domestic Abuse Strategy Group, the Specialist Domestic Violence Courts steering group and are often consulted on key issues by agencies such as HMIC, BBC News, Women's Aid and SafeLives (formerly CAADA).

We are a member of the Kent & Medway Domestic Abuse Consortium with partner agencies, Oasis and Rising Sun and collaborate to deliver a range of services across the county, extending benefits beyond the borders of our active districts.



# **CHOICES (Formerly known as North Kent Women's Aid) Limited**

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## **TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 1 APRIL 2021**

We work alongside a number of partners including Kent Police, the NHS and Social Care to deliver early interventions and crisis management, thereby ensuring service between ourselves and partners is contiguous and structured

### **Governance and internal control**

The Board of Trustees conducts a review of the major risks to which the charity is exposed at each board meeting and systems have been established to mitigate those risks. Among the risks identified through the procedure, the following are deemed to be the most important:

- Public funding;
- Covid-19 / Pandemics;
- Maintaining appropriate safeguarding competency;
- Ensuring the wellbeing of staff undertaking crisis support.

Choices regularly review the risks that may affect its ongoing operations. The Board feel that the charity has a secured reputation which is reflected in its status as an expert partner for the national charity Safe Lives and with our WAFE accreditation. However, public funding is under increasing pressure, and the charity must protect its reserve income in order to weather this crisis. The sudden removal of funding is a real risk, and this was the experience of the charity last year. Steps have been taken to address this and to future proof the organisation from such vulnerabilities. Merger has been decided upon to secure against future risks.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company Number**

06640143 (England and Wales)

### **Registered Charity Number**

1125773

### **Registered Office**

Choices  
MCSC  
39-48 Marsham Street  
Maidstone  
Kent  
ME14 1HH

### **Principal address**

The charity is exempt from disclosing the principal address on the grounds that it could place its stakeholders in personal danger

# **CHOICES (Formerly known as North Kent Women's Aid) Limited**

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## **TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 1 APRIL 2021**

### **Trustees**

V Boswell  
M Bourne  
F Dunmall  
S Fox  
I Kesby  
E Siers

### **Senior Leadership Team**

J Hyland – Operations Manager (North Kent)  
R Gabriel – Operations Manager (Medway)

### **Independent auditor**

Azets Audit Services  
Delandale House  
37 Old Dover Rd  
Canterbury  
Kent  
CT1 3JF

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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 charity and of the surplus or deficit of the charity for that period. In preparing those 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 2016 (FRS102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable 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 assume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and Trustee Investment (Scotland) Act 2005. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

**CHOICES (Formerly known as North Kent Women's Aid) Limited**  
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**TRUSTEES' ANNUAL REPORT**  
**FOR THE PERIOD ENDED 1 APRIL 2021**

**Statement as to Disclosure of Information to Auditors**

So far as the Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by the Trustees on 26 January 2022 and signed on their behalf by:

**Emma-Jane Siers**  
Trustee

**CHOICES (Formerly known as North Kent Women's Aid) Limited**  
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**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CHOICES**  
**FOR THE PERIOD ENDED 1 APRIL 2021**

**Opinion**

We have audited the financial statements of Choices (Formerly known as North Kent Women's Aid) Limited (the 'charitable company') for the period ended 1 April 2021 which comprise Statement of Financial Activities, Balance Sheet, Statement of Cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 1 April 2021 and of its incoming resources and application of resources, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006; and
- have been prepared in accordance with the Charities SORP 2019.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

**CHOICES (Formerly known as North Kent Women's Aid) Limited**  
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**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CHOICES  
FOR THE PERIOD ENDED 1 APRIL 2021**

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report and strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**CHOICES (Formerly known as North Kent Women's Aid) Limited**  
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**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CHOICES  
FOR THE PERIOD ENDED 1 APRIL 2021**

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

**Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

**CHOICES (Formerly known as North Kent Women's Aid) Limited**  
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**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CHOICES  
FOR THE PERIOD ENDED 1 APRIL 2021**

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of senior leadership, Trustees and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the recognition of grant income and the allocation of expenditure to funds;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Michelle Wilkes** (Senior Statutory Auditor)

for and on behalf of Azets Audit Services

Statutory Auditor

Delandale House, 37 Old Dover Road, Canterbury, Kent CT1 3JF

Date: 26 January 2022

# CHOICES (Formerly North Kent Women's Aid)

(A company limited by guarantee)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 1 APRIL 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	2020 £
<b>Income from:</b>					
Donations and legacies	2	19,815	-	19,815	5,466
Charitable activities	3	210,722	668,623	879,345	1,006,940
Investments	4	2,444	-	2,444	1,933
Other income	5	4,402	-	4,402	5,322
<b>Total</b>		237,383	668,623	906,006	1,019,661
<b>Expenditure on:</b>					
Charitable activities	6	162,320	656,373	818,693	912,296
Transfer of funds to Oasis Domestic Abuse Service Ltd	20	1,385,942	66,338	1,452,280	-
<b>Total</b>		1,548,262	722,711	2,270,973	912,296
<b>Net movement in funds</b>		(1,310,879)	(54,088)	(1,364,967)	107,365
<b>Reconciliation of funds</b>					
Total funds brought forward		1,310,879	54,088	1,364,967	1,257,602
<b>Total funds carried forward</b>		-	-	-	1,364,967

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.



**CHOICES (Formerly North Kent Women's Aid)**  
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**COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE PERIOD ENDED 1 APRIL 2021**

		<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>
	<b>Notes</b>			
<b>Income from:</b>				
Donations and legacies	<b>2</b>	5,466	-	5,466
Charitable activities	<b>3</b>	759,413	247,527	1,006,940
Investments	<b>4</b>	1,933	-	1,933
Other	<b>5</b>	5,322	-	5,322
<b>Total</b>		<b>772,134</b>	<b>247,527</b>	<b>1,019,661</b>
<b>Expenditure on:</b>				
Charitable activities	<b>6</b>	704,919	207,377	912,296
<b>Total</b>		<b>704,919</b>	<b>207,377</b>	<b>912,296</b>
<b>Net movement in funds</b>		<b>67,215</b>	<b>40,150</b>	<b>107,365</b>
<b>Reconciliation of funds</b>				
Total funds brought forward		1,243,664	13,938	1,257,602
<b>Total funds carried forward</b>		<b>1,310,879</b>	<b>54,088</b>	<b>1,364,967</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**(A company limited by guarantee)**

**AS AT 1 APRIL 2021**

		2021	2021	2020	2020
	Notes	£	£	£	£
<b>Tangible fixed assets</b>	<b>11</b>		-		1,253,844
<b>Current assets</b>					
Debtors	<b>12</b>	-		264,477	
Cash at bank and in hand		-		440,230	
		<hr/>		<hr/>	
		-		704,707	
<b>Creditors:</b> amounts falling due within one year	<b>13</b>	-		(148,555)	
		<hr/>		<hr/>	
Net current assets			-		556,152
<b>Creditors:</b> amounts falling due after more than one year			-		(445,029)
			<hr/>		<hr/>
<b>Total net assets</b>			-		1,364,967
			<hr/> <hr/>		<hr/> <hr/>
<b>The funds of the charity</b>					
Restricted funds	18		-		54,088
Unrestricted funds			-		1,310,879
			<hr/>		<hr/>
			-		1,364,967
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## Emma Siers

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# CHOICES (Formerly North Kent Women's Aid)

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## STATEMENT OF CASH FLOWS

### FOR THE PERIOD ENDED 1 APRIL 2021

	2021	2021	2020	2020
	£	£	£	£
<b>Cash flows from operating activities</b>				
Net income / (expenditure for the year)	87,313		107,365	
<i>Adjustment for:</i>				
Depreciation	21,682		23,099	
Investment income	(2,444)		(1,933)	
Interest payments on loan	(15,892)		(18,570)	
Decrease / (Increase) in debtors	178,699		(182,324)	
Increase in creditors	(89,147)		(77,078)	
Net cash used in operating activities		180,211		(149,441)
<b>Investing activities</b>				
Investment income	2,444		1,933	
Purchase of tangible fixed assets	-		(13,672)	
<b>Net cash from investing activities</b>		2,444		(11,739)
<b>Financing activities</b>				
Repayment of loans and borrowings	(440,910)		7,305	
<b>Net cash from investing activities</b>		(440,910)		7,305
<b>Net decrease in cash and cash equivalents</b>		(258,255)		(153,875)
Cash and cash equivalents at beginning of year		440,230		594,105
Transfer of bank balances to Oasis Domestic Abuse Service Ltd (Note 20)		(181,975)		-
<b>Cash and cash equivalents at end of year</b>		-		440,230

# **CHOICES (Formerly known as North Kent Women's Aid) Limited**

**(A Company Limited by Guarantee)**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 1 APRIL 2021**

### **1. Accounting Policies**

#### **1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees have considered relevant information, including the annual budget, forecast future cashflows and the impact of subsequent events. In making their assessment.

On 1 April 2021 the assets and liabilities of the charity were transferred to Oasis Domestic Abuse Services Limited.

# **CHOICES (Formerly known as North Kent Women's Aid) Limited**

**(A Company Limited by Guarantee)**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 1 APRIL 2021**

### **1.3 Income**

All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations are recognised on notification of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Christmas presents and other items donated to the residents are not material and it is not practical to determine the market value of these gifts and accordingly they are not included as income in the financial statements.

Donated goods for resale in the charity's shop are generally low value items and in the absence of a detailed stock control system it is impractical to measure their fair value. Income for these goods are recognised when sold.

Grants and service delivery contracts are recognised once receivable. Unrestricted grants that are intended to cover expenditure that most occur in a future period are deferred.

Rental income is received from local district councils and is included within the SOFA when it becomes receivable. Housing benefit and rental income receivable from local district councils is included within the SOFA when the charity has entitlement to the funds.

### **1.5 Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds are those costs incurred in attracting voluntary income;
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and support costs (see below).

# **CHOICES (Formerly known as North Kent Women's Aid) Limited**

**(A Company Limited by Guarantee)**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 1 APRIL 2021**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

### **1.6 Funds accounting**

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

### **1.7 Taxation**

The charity is registered and is therefore entitled to the exemptions from corporation tax afforded by section 505 of the Income and Corporation Taxes Act 1988. Accordingly, there is no corporation tax charge in these financial statements.

### **1.8 Tangible fixed assets**

Assets costing £1,000 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation and any impairment.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	- Over period of the lease
Fixtures and fittings	- 20% straight line
Office equipment	- 20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss.

# **CHOICES (Formerly known as North Kent Women's Aid) Limited**

**(A Company Limited by Guarantee)**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 1 APRIL 2021**

### **1.9 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. Bank overdrafts are shown within borrowings in current liabilities.

### **1.10 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 amounts 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 the asset 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 financing 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.

#### ***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 is measured at the present value of the future payments 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 cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### ***Derecognition of financial liabilities***

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

# **CHOICES (Formerly known as North Kent Women's Aid) Limited**

**(A Company Limited by Guarantee)**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 1 APRIL 2021**

### **1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### **1.12 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### **1.13 Leasing commitments**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term. Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter. The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

## **2. 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 these estimates.

The following judgements have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

### *Useful economic lives of tangible assets*

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 11 for the carrying amount of the property plant and equipment, and note 1.8 for the useful economic lives for each class of assets.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.



# CHOICES (Formerly North Kent Women's Aid)

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 1 APRIL 2021

<b>2. Donations and legacies</b>	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>2020 £</b>
Donations	19,815	-	19,815	5,466
	<b>19,815</b>	<b>-</b>	<b>19,815</b>	<b>5,466</b>
<b>3. Charitable activities</b>	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>2020 £</b>
Housing benefit / Service charges	158,872	-	158,872	131,284
Service level agreements	-	359,246	359,246	598,776
The Brook Trust Fund	35,000	-	35,000	35,000
Citizens Advice	-	7,500	7,500	7,500
Gravesham Borough Council	12,350	-	12,350	-
Henry Smith	-	-	-	14,042
Kent County Council	-	-	-	27,000
Kent Community Foundation	-	20,000	20,000	-
Lottery	-	143,766	143,766	139,616
Ministry of Housing	-	20,924	20,924	-
MOJ Extraordinary Fund	-	74,524	74,524	-
National Community Foundation	-	-	-	48,722
Rainbows Early Help Grant	-	38,663	38,663	-
Other grants received	4,500	4,000	8,500	5,000
	<b>210,722</b>	<b>668,623</b>	<b>879,345</b>	<b>1,006,940</b>
<b>4. Investments</b>	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>2020 £</b>
Rental income	1,405	-	1,405	-
Interest receivable	1,039	-	1,039	1,933
	<b>2,444</b>	<b>-</b>	<b>2,444</b>	<b>1,933</b>

**(A company limited by guarantee)**

**FOR THE PERIOD ENDED 1 APRIL 2021**

All costs are allocated between the expenditure categories noted above 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, being time spent.

# CHOICES (Formerly North Kent Women's Aid)

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 1 APRIL 2021

<b>7. Support costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Contribution towards management costs	23,586	50,840
Staff costs	10,990	5,614
Office costs	14,453	20,419
IT costs	28,789	22,103
Interest on loan	15,894	18,570
Legal fees	2,706	1,250
Other costs	6,558	6,725
Depreciation	7,781	9,199
Governance costs (Note 8)	14,257	10,671
	<hr/>	<hr/>
	125,014	145,391
	<hr/>	<hr/>
<b>8. Governance costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Audit fee	6,180	5,676
Accountancy	5,102	4,995
Other costs	2,975	-
	<hr/>	<hr/>
	14,257	10,671
	<hr/>	<hr/>

### 9. Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustees Indemnity Insurance has been taken out during the year, the cost of which is included in the charity's core insurance premium.

During the period ended 1 April 2021 expenses for travelling and refreshments of £nil (2020 - £42) were re-imbursed or paid directly to Trustees.

# CHOICES (Formerly North Kent Women's Aid)

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 1 APRIL 2021

10. Staff costs	2021 £	2020 £
Wages and salaries	532,789	816,201
Social security costs	42,610	67,733
Other pension costs	14,248	33,292
	<u>589,647</u>	<u>917,226</u>
The average monthly number of employees, calculated on a headcount basis, during the year was		
	<u>25</u>	<u>31</u>

No employee received emoluments of more than £60,000 during the current or previous year.

The total amount of employee benefits received by key management personnel is £81,110 for 2 employees (2020 - £229,702 for 5 employees) .

11. Tangible fixed assets	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2020	1,292,856	59,862	1,352,718
Transfer of funds to Oasis Domestic Abuse Service Ltd	(1,292,856)	(59,862)	(1,352,718)
	<u>-</u>	<u>-</u>	<u>-</u>
At 1 April 2021	-	-	-
<b>Depreciation</b>			
At 1 April 2020	56,564	42,310	98,874
Charge for the year	13,901	7,781	21,682
Transfer of funds to Oasis Domestic Abuse Service Ltd	(70,465)	(50,091)	(120,556)
	<u>-</u>	<u>-</u>	<u>-</u>
At 1 April 2021	-	-	-
<b>Net book value</b>			
At 1 April 2021	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2020	<u>1,236,292</u>	<u>17,552</u>	<u>1,253,844</u>

Included within land and buildings is land at a cost of £nil (2020 - £597,830) which is not depreciated.

# CHOICES (Formerly North Kent Women's Aid)

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## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 1 APRIL 2021

<b>12. Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	-	204,062
Prepayments and accrued income	-	60,415
	<hr/>	<hr/>
	-	264,477
	<hr/>	<hr/>
<b>13. Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loan	-	11,773
Trade creditors	-	54,914
Other taxes and social security costs	-	9,206
Other creditors	-	26,900
Accruals and deferred income	-	45,762
	<hr/>	<hr/>
	-	148,555
	<hr/>	<hr/>
<b>14. Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loan	-	445,029
	<hr/>	<hr/>

The bank loan in note 13 and 14 was repaid in full before the transfer of assets and liabilities were transferred (see note 20).

#### 15. Retirement benefit schemes

##### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £23,380 (2020: £33,292).

#### 16. Related party transactions

On 17 November 2020 the Charity's trustees approved a merger with Oasis Domestic Abuse Service Limited. Prior to the merger, which took place on 1 April 2021, Oasis provided management and financial services costing £23,586 (2020 - £50,840). At the period end £nil (2020 - £23,136) was owed to Oasis to settle expenses paid on Choices behalf.

#### 17. Operating lease commitment

At the period end the charity had total commitments under operating leases of £nil (2020 - £154).

# CHOICES (Formerly North Kent Women's Aid)

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## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 1 APRIL 2021

18. Restricted funds	Balance at 01 Apr 20	Income	Expenditure	Transfer to Oasis DAS	Balance at 01 Apr 21
	£	£	£	£	£
<b>Current year</b>					
Adult Services	43,785	507,168	(516,798)	(34,155)	-
Children Services	10,303	161,455	(139,575)	(32,183)	-
	<u>54,088</u>	<u>668,623</u>	<u>(656,373)</u>	<u>(66,338)</u>	<u>-</u>
	<b>Balance at 01 Apr 19</b>	<b>Income</b>	<b>Expenditure</b>		<b>Balance at 31 Mar 20</b>
	£	£	£		£
<b>Prior year</b>					
Adult Services	-	233,485	(189,700)		43,785
Children Services	13,938	14,042	(17,677)		10,303
	<u>13,938</u>	<u>247,527</u>	<u>(207,377)</u>		<u>54,088</u>

#### Children Services

This fund is for providing support, advocacy and mentoring services for the benefit of children and young people who are affected by domestic violence.

#### Adult Services

This fund is for providing support, advocacy and accommodation services for the benefit of adults who are affected by domestic violence.

19. Analysis of net assets between funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<b>Current year - 2021</b>			
Total assets	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	£	£	£
<b>Prior year - 2020</b>			
Tangible fixed assets	1,253,844	-	1,253,844
Current assets	650,619	54,088	704,707
Current liabilities	(148,555)	-	(148,555)
Creditors more than one year	(445,029)	-	(445,029)
	<u>1,310,879</u>	<u>54,088</u>	<u>1,364,967</u>

# CHOICES (Formerly North Kent Women's Aid)

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 1 APRIL 2021

#### 20. Transfer of assets and liabilities to Oasis Domestic Abuse Service Ltd

On 1 April 2021 the assets and liabilities of the charity were transferred to Oasis Domestic Abuse Service Ltd which comprised:

	£
Tangible fixed assets	1,232,162
Debtors	85,778
Cash at bank and in hand	181,975
Creditors: amounts falling due within on year	(47,635)
	<hr/>
	1,452,280
	<hr/> <hr/>