



Smailes Goldie Group
CREATING ADVANTAGE

Hull Women's Aid

Financial Statements

31st March 2021



SD-0202201-1-6

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for the year ended 31 March 2021**

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Hull Women's Aid

Report of the Trustees for the year ended 31 March 2021

In accordance with the Charities Act 2011 and the 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).

The charity is registered as Hull Women's Aid. Its working name is Hull Women's Aid, abbreviated for the purposes of this report to HWA.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

- To provide safe accommodation, practical and emotional support and advice to women, children and young people who are experiencing or who have experienced domestic abuse.
- To provide support and advice to women, children and young people in their own homes to enable them to live free from abuse.
- To recognise and respond to the physical, emotional and educational needs of the individual involved.
- To educate and inform the public, the media and other organisations with respect to the abuse of women, children and young people.
- To work with partner organisations to improve the quality of life for women, children and young people who are living with/fleeing domestic abuse.
- To support women, children and young people in establishing safe, independent lives free from domestic abuse.
- To operate principally, but not exclusively, within the city of Kingston-upon-Hull.

Significant Activities

Day to day responsibility for the provision of the services rests with the Chief Executive Officer. The Chair is responsible for ensuring that the charity delivers the services specified and the Chief Executive Officer has responsibility for the day to day and operational management of the services, supervision of the staff team (some of which is undertaken by other delegated staff) and also ensuring that the team continue to develop their skills and working practices in line with good practice.

Refuge

The primary aim of the service is to provide safe accommodation to women and children. This is delivered by a dedicated team of Support Workers. HWA provides a 24 hour On Call Support Service in a purpose built refuge accommodating up to thirteen families, plus a stand-alone property for one family to extend the refuge accommodation. The buildings are owned by Places for People Housing Association and (other than the dispersed property) provide a range of communal facilities for the women, children and young people.

Move On / Floating Support Service

This is an integral part of the service that HWA provides and aims to support women leaving the refuge and those already living in the community. Community based support offers a wide range of intervention to help women and their children overcome their experiences of domestic abuse. As well as dealing with safety issues, the floating support worker also successfully helps women to settle into their properties, deal with any difficulties as they arise, both practically and emotionally, as well as helping women to build up a network of relations to foster independence and integration within the community. Once women are settled in their own homes, help with finding suitable employment, childcare and further education is offered.

Children's and Young People's Service

In order to address the impact of domestic abuse on the lives of children and young people, the Children & Young People's (C&YP) workers have to build up trust with them. They do this by finding creative, imaginative and non-threatening ways of enabling them to express their worries and anxieties, and support them in finding ways to feel safer, and deal with their anger and frustration, helping them to rebuild damaged family relationships with siblings and non-abusive parents or carers.

Young adults up to the age of 25 can be supported by the C&YP service and it is recognised that young adults have different needs to those of the children or the women receiving support. This flexibility within the provision of support is a strength of HWA as service users can access support from a variety of specialist workers employed by HWA.

OBJECTIVES AND ACTIVITIES

Nursery Provision for pre-school children and Family Support

The aim of the nursery nurse/family support worker is to address the negative impact of domestic violence on the infant and young child. An environment is provided that is conducive to calm and tranquillity to enable the child to develop as an individual - emotionally and socially. The nursery support includes the use of suitable books, art equipment and role play to allow children to express their feelings. In addition to the daily sessions work there is also one to one provision to ensure that the specific needs of the individual are met in order to address the effects of exposure to domestic violence and offer appropriate support to the child. Another aspect of the support work provided is in relation to assisting the mothers whose relationships with their children are under stress as they recover from their traumatic experiences. The support is non-judgemental and offers validity to their existing strengths in attempt to rebuild their confidence in parenting.

Public Benefit

The aims and objectives of HWA are reviewed periodically. The activities and service delivery of HWA are evaluated against available resources and the needs of the service users. New activities and services are not adopted if they would compromise the support needs of existing service users. Against a background of cuts to funding of public services and increasing demands on existing, and potential, funders it is felt that HWA should continue to focus on meeting the needs of the public by successfully delivering services where there is a proven demand and where it has been recognised that HWA has the skills and experience to meet that demand for services in a cost effective manner:

In 2020-2021 46 women and 98 children benefitted from the provision of safe accommodation and related refuge service with an average length of stay of 97 days.

During the same period our Floating Support Service supported 199 women in their own tenancies whilst our helpline received 1,850 calls. Our 24 hour on call phone took 518 calls out of office hours and referrals to our Floating Support Service has doubled over this period.

In 2020-2021 our Children and Young People's Service worked with 196 children and young adults up to the age of 25 to address the impact of domestic abuse on their lives, whilst our service received 377 referrals.

The Trustees confirm that they have complied with the duty in Section 17(5) of the Charities Act 2011 with regard to following guidance published by the Charity Commission in connection with public benefit.

STRATEGIC REPORT

Achievement and performance

Charitable Activities

The main areas of charitable activity are the provision of refuge accommodation; Floating Support; Children and Young People's Service; drop-in, telephone and online chat advice; our website and volunteering opportunities in our charity shop and training delivered to schools and agencies. HWA, along with partner agencies has the responsibility of delivering domestic abuse training for the safeguarding partnership board.

Hull Women's Aid

Report of the Trustees for the year ended 31 March 2021

STRATEGIC REPORT

Achievement and performance

Fundraising Activities

Fundraising takes place to allow HWA to offer outings and activities during the school holidays that provide the children and young people with positive new experiences and happy memories. Many children and young people in the refuge are from underprivileged backgrounds and efforts are made to organise activities that they have not experienced before. This could be something as simple as a day trip to the seaside. These activities were severely hampered during the national lockdowns which resulted from the global Covid-19 pandemic. Safe, on site activities were therefore increased to compensate for this.

The staff and volunteers at our charity shop had an incredible yoyo year; either closed for months or inundated with donations. They have done a wonderful job through challenging times, and are a good point of contact for our supporters in the community.

Social media platforms, such as Facebook and Twitter, have helped spread the word on the work of Hull Women's Aid and the need for fundraising support. They have proved a valuable resource when advertising events and seeking specific support.

We continue to be reliant upon support from many varied organisations, businesses, groups and individuals and greatly appreciate all the hard work of our supporters.

Financial review

Financial Position

The running of the refuge is funded by rental and amenities income. Grants, donations and contracts from various sources provide funding for specialist Domestic Abuse Practitioners to deliver support to residents and other eligible service users within the refuge and on outreach. Where permitted, any surpluses arising from refuge income or support contracts are carried forward to meet any under-funding in future periods. Given the nature of the accommodation and support services provided, it is important that there are sufficient funds available if the current funding arrangement ceased. This is to ensure that women and children living in the refuge can retain their accommodation and receive support until appropriate alternative accommodation can be secured, or until a new source of funding can be obtained. The current balance held in unrestricted reserves is sufficient to enable HWA to achieve this aim.

Principal Funding Sources

HWA continued to receive the greater part of its funding for the Refuge, Move-On and Floating Support services from Hull City Council during 2020-2021 through Housing Related Support grants, and rent in the form of Housing Benefit. Individuals, charitable trusts and other organisations have contributed to other funds including the Crisis and the Activities funds.

During school holidays HWA relies on the generosity of various local businesses and organisations to fund outings and activities. BBC Children in Need has helped to maintain a support service for under 11s and the nursery support to families living in the refuge. The outreach Children & Young People's support service continues to be funded by Hull City Council Housing Related Support. HWA operates a cycle of fundraising to maintain service levels.

Having opened its doors in November 2018 our charity shop has become firmly established in the community, with a reputation for quality goods and exceptional service. It is HWA's intention for the shop to support the charity's sustainability.

HWA received a grant for core costs from Lloyds Bank to strengthen our existing services, both in the refuge and in the community. The money has enabled HWA to meet the high demand and provide holistic packages of support to families.

STRATEGIC REPORT

Financial review

Reserves Policy

Funds are set aside in separate designated funds to meet exceptional employment related costs (redundancy, sickness and maternity). The monies in these funds have been reviewed to be at acceptable levels given the profile of the current employees. The general fund has sufficient free reserves to enable HWA to react to unforeseen events and take advantage of new opportunities. The trustees have agreed a target of £30,000 as a minimum level of free reserves, with £40,000 being the preferred target amount. At the balance sheet date the level of free reserves met the preferred target set by the Trustees. Balances in restricted funds are maintained to ensure that key services can continue until additional funding is secured or until the service is wound down without causing hardship to existing service users.

Future Developments

There is still a need to expand women's, children's and young people's services delivered outside the refuge in order for service users to benefit from preventative work, long-term support and also to meet existing demand.

The overriding objectives for the future continue to be for HWA to support our Service Users, and to maintain the Children & Young People's Services and expand all services to meet current demand, as well as seeking new opportunities to improve the services offered to victims of domestic abuse.

Flexible service delivery remains a priority, along with diversifying funding streams.

All objectives are included in the Business Plan and are subject to periodic monitoring and review by the Trustees.

In conclusion, we would like to thank all those involved in Hull Women's Aid's continuing efforts to support women and children living with or fleeing domestic abuse in Hull, East Yorkshire and the surrounding areas.

Thank you to our hard working staff, Trustees and volunteers for their unstinting loyalty to Hull Women's Aid and to the numerous individual donors, businesses, organisations and groups that offer financial and physical support including Hull City Council, BBC Children in Need, Lloyds Bank, Matthew Good Foundation, The Tribune Trust, Horncastle Trust, Tesco, Kids Out, Viking FM, Women's Institutes, Inner Wheel Club of Bridlington, J F Brignall Charitable Trust, Leonard Chamberlain Trust, Mother Humber Memorial Fund, Phillips 66 Humber Refinery, Rotary Club of Hull, Smith & Nephew, Cranswick Convenience Foods, Unite Union, the Education Alliance, Black and Blue Charity to name but a few.

We would especially like to take this opportunity to thank our anonymous donors.

Written by a former resident:

**To those that come and go
Hold your head up high.
And if you're feeling low
It's okay to have a cry.
Remember at the refuge
You made a brand new start,
And keep those that helped you get there
Forever in your heart,
And whatever road you choose
Whether it be right or wrong
Remember it's your path to choose
Now you can remain strong.**

Hull Women's Aid

Report of the Trustees for the year ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charitable Incorporated Organisation (CIO) was registered with the Charity Commission on 11 February 2015 and commenced operating on 1 April 2015 when the original charity (registration number 504903) transferred all assets and liabilities to the new HWA CIO. The original organisation was established on 16 July 1975 and registered as a charity on 6 February 1976. The original charity has been removed from the Register of Charities.

Recruitment and Appointment of Trustees

All members of the Trustees are elected each year at the Annual General Meeting and members may be re-elected or re-appointed. Trustees are recruited from local women that have a particular interest in the field of domestic abuse. Trustees with specialist skills such as social care, personnel, legal and finance skills are actively recruited.

The Board is responsible for implementing strategic development, guaranteeing financial soundness, and ensuring adherence to policies and procedures. Day to day running of the organisation is delegated to the Chief Executive Officer and the staff team.

Induction and Training of New Trustees

New Trustees are made familiar with the refuge and the activities of HWA. Relevant members of staff are made available to support new Trustees and Trustees are able to attend staff training or other courses as appropriate. New trustees are made aware of Charity Commission guidance, HWA policies, procedures and financial controls.

Related Parties

Hull City Council (HCC) is a major provider of funding for Hull Women's Aid and one trustee is employed by Hull City Council. The trustee is not in a position to allocate funding to HWA on behalf of Hull City Council or to influence major policy decisions in relation to HWA. One trustee is the sister of a senior member of staff and for this reason does not participate in employment issues other than at a strategic level or as part of a recruitment panel. Both sisters are not permitted to co-sign cheques or other documents.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have a risk management strategy which comprises:

- an annual review of the risks the Charity may face.
- the establishment of systems and procedures to mitigate those risks identified in the plan.
- the implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise.
- completion of an internal financial control checklist devised for charities.

Risk assessments are used to identify training needs and are incorporated into the monitoring and evaluation system which feeds into service development.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE003000 (England and Wales)

Registered Charity number

1160440

Registered office

PO Box 557
Hull
East Yorkshire
HU5 2YB

Hull Women's Aid

Report of the Trustees for the year ended 31 March 2021

Trustees

The names of the trustees and senior members of staff are not disclosed in order to protect the confidentiality and security of the Refuge residents, the Trustees and Staff in accordance with a dispensation granted by the Charity Commission.

Hull Women's Aid Board of Trustees includes the following elected officers: Chair, Vice Chair, General Secretary and Treasurer. The officers of the Trustees are elected annually and hold office from the end of the meeting at which they are elected for a minimum of one year. All officers of the Trustees may be elected for a further term of office.

The charity has been granted a dispensation by the Charity Commission under Section 10(3) of the Charities (Accounts and Reports) Regulations 1995 not to disclose the location of the Refuge or the names of Trustees or staff.

Auditors

Smailes Goldie
Chartered Accountants
Statutory Auditor
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

Bankers

Unity Trust Bank Plc
Nine Brindley Place
Birmingham
B1 2HB

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 incoming resources and application of resources, including the income and expenditure, 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 of the Charity 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 Charity will continue in operation.

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 the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITORS

The auditors, Smailes Goldie, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 25 January 2022 and signed on the board's behalf by:


Trustee Alice Whiteoak

Report of the Independent Auditors to the Trustees of Hull Women's Aid

Opinion

We have audited the financial statements of Hull Women's Aid (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company'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.

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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Report of the Independent Auditors to the Trustees of Hull Women's Aid

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

Report of the Independent Auditors to the Trustees of Hull Women's Aid

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, anti-bribery, environmental and health and safety legislation. An understanding of these laws and regulations and the extent of compliance was obtained through discussion with management and inspecting legal and regulatory correspondence.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with relevant regulators and the limited liability partnership's legal advisors.

Due to 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. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission, or misrepresentation.

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. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees of Hull Women's Aid

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Smailes Goldie
Chartered Accountants
Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

25 January 2022

Hull Women's Aid

Statement of Financial Activities for the year ended 31 March 2021

	Notes	Unrestricted fund £	Designated funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	70,009	-	3,766	73,775	70,853
Charitable activities	4					
Advice & support		28,733	27,993	705,837	762,563	514,921
Investment income	3	<u>5,231</u>	<u>-</u>	<u>-</u>	<u>5,231</u>	<u>6,040</u>
Total		103,973	27,993	709,603	841,569	591,814
EXPENDITURE ON						
Raising funds	5	4,523	-	-	4,523	8,819
Charitable activities	6					
Advice & support		<u>25,030</u>	<u>7,199</u>	<u>653,666</u>	<u>685,895</u>	<u>616,955</u>
Total		29,553	7,199	653,666	690,418	625,774
NET INCOME/(EXPENDITURE)		74,420	20,794	55,937	151,151	(33,960)
Transfers between funds	16	<u>(102,031)</u>	<u>102,031</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(27,611)	122,825	55,937	151,151	(33,960)
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>67,611</u>	<u>193,099</u>	<u>471,786</u>	<u>732,496</u>	<u>766,456</u>
TOTAL FUNDS CARRIED FORWARD		<u>40,000</u>	<u>315,924</u>	<u>527,723</u>	<u>883,647</u>	<u>732,496</u>

The notes form part of these financial statements

Hull Women's Aid

Balance Sheet 31 March 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	11	212,500	211,890
CURRENT ASSETS			
Debtors	12	20,282	23,142
Cash at bank		<u>718,557</u>	<u>578,933</u>
		738,839	602,075
CREDITORS			
Amounts falling due within one year	13	<u>(67,692)</u>	<u>(81,469)</u>
NET CURRENT ASSETS		<u>671,147</u>	<u>520,606</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>883,647</u>	<u>732,496</u>
NET ASSETS		<u>883,647</u>	<u>732,496</u>
FUNDS	16		
Unrestricted funds		355,924	260,710
Restricted funds		<u>527,723</u>	<u>471,786</u>
TOTAL FUNDS		<u>883,647</u>	<u>732,496</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 25 January 2022 and were signed on its behalf by:



Alice Whiteoak

The notes form part of these financial statements

Hull Women's Aid

Cash Flow Statement for the year ended 31 March 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	<u>159,510</u>	<u>(16,188)</u>
Net cash provided by/(used in) operating activities		<u>159,510</u>	<u>(16,188)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(25,117)	(2,486)
Interest received		618	1,791
Rent received		<u>4,613</u>	<u>4,249</u>
Net cash (used in)/provided by investing activities		<u>(19,886)</u>	<u>3,554</u>
Change in cash and cash equivalents in the reporting period		139,624	(12,634)
Cash and cash equivalents at the beginning of the reporting period		<u>578,933</u>	<u>591,567</u>
Cash and cash equivalents at the end of the reporting period		<u><u>718,557</u></u>	<u><u>578,933</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the year ended 31 March 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	151,151	(33,960)
Adjustments for:		
Depreciation charges	24,507	23,986
Interest received	(618)	(1,791)
Rent received	(4,613)	(4,249)
Decrease in debtors	2,860	12,603
Decrease in creditors	<u>(13,777)</u>	<u>(12,777)</u>
Net cash provided by/(used in) operations	<u>159,510</u>	<u>(16,188)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank	<u>578,933</u>	<u>139,624</u>	<u>718,557</u>
	<u>578,933</u>	<u>139,624</u>	<u>718,557</u>
Total	<u>578,933</u>	<u>139,624</u>	<u>718,557</u>

**Notes to the Financial Statements
for the year ended 31 March 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

Housing benefit and other charges for the occupation of the refuge are accounted for on an accruals basis. Government grants are recognised using the performance model and are recognised in full when performance conditions are met. Other grants are recognised using the accruals model and are released in line with costs. Grants and donations which are conditional upon the provision of services are treated as deferred income so that the income is not recognised until such times as the services have been provided. Other income is recognised when the Charity has established its entitlement, certainty that it will be received and can make a reliable estimate of its monetary value. Donations in kind are recognised on the basis of the value of the gift to the charity, which is the value the charity would have been willing to pay on the open market, a corresponding amount is then recognised in expenditure or assets in the period of receipt.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixture and fitting	- 20 - 25% on cost
Motor vehicles	- 20 - 25% on cost
Computer equipment	- 20 - 25% on cost

Taxation

Hull Women's Aid (CIO) is a UK registered charity, number 1160440. All the charity's income is applied to its charitable objectives and the charity is, therefore, exempt under current legislation for most forms of taxation.

Value Added Tax is not recoverable by the charity and is, therefore, charged to the Statement of Financial Activities or Balance Sheet as incurred.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Legal status of the charity

The charity is registered as a Charitable Incorporated Organisation and has no share capital. In the event of the CIO being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Operating leases

Amounts payable under operating leases are charged to expenditure on a straight line basis over the term of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The COVID-19 virus has spread worldwide leading to various restrictions on movement, businesses and organisations being imposed. Whilst this presents some uncertainties the charity has so far been able to continue operations albeit at a reduced level. The charity shop has had to close several times and there are increased costs and reduced capacity for the refuge. The charity has put several measures in place to mitigate the risks to staff and the charities operations caused by COVID-19, including taking advantage of various government schemes. It is difficult to say with any certainty the extent and period for which the charity will be adversely affected. The trustees are currently of the view that the charity will continue to be able to operate for at least the next 12 months. Accordingly the financial statements have been prepared on a going concern basis.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	<u>73,775</u>	<u>70,853</u>

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

3. INVESTMENT INCOME

	2021	2020
	£	£
Rental income	4,613	4,249
Deposit account interest	618	1,791
	<u>5,231</u>	<u>6,040</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2021	2020
	Activity	£	£
Rents received	Advice & support	106,405	111,130
Grants	Advice & support	656,158	403,791
		<u>762,563</u>	<u>514,921</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Housing Related Support	297,808	273,536
Children & Young People Outreach Project	26,163	34,235
Comic Relief	-	2,662
Other	9,302	1,600
BBC Children in Need	34,482	42,877
Managing Agents Fee for Places for People Properties	17,994	17,573
Pavers	-	5,000
Lloyds	90,267	20,308
29th May 1961 Charitable Trust	-	6,000
COVID-19 Relief	180,142	-
	<u>656,158</u>	<u>403,791</u>

5. RAISING FUNDS

	2021	2020
	£	£
Rental property expenses	-	90
Shop expenses	4,704	7,278
	<u>4,704</u>	<u>7,368</u>

Notes to the Financial Statements - continued
for the year ended 31 March 2021

6. CHARITABLE ACTIVITIES COSTS

	DirectCosts £	Support Costs £	2021 £	2020 £
Staff costs	401,117	93,946	495,063	468,243
Establishment costs	170,658	11,388	182,046	140,166
Finance and governance	1,207	7,579	8,786	8,546
	<u>572,982</u>	<u>112,913</u>	<u>685,895</u>	<u>616,955</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation - owned assets	24,507	23,986
Auditor's remuneration - audit work	3,552	3,422
Auditor's remuneration - non-audit work	<u>3,552</u>	<u>3,422</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

9. STAFF COSTS

	2021 £	2020 £
Wages and salaries	455,022	422,791
Social security costs	37,219	30,635
Pension	<u>6,822</u>	<u>6,072</u>
	<u>499,064</u>	<u>459,498</u>

Total remuneration for key management personnel is £67,044 (2020: £58,680).

The average monthly number of employees during the year was as follows:

	2021	2020
Housing Related Support & Other Support	9	8
Children & Young People's Services	5	5
Management & Admin	4	4
Cleaning	1	1
Shop Staff	<u>2</u>	<u>2</u>
	<u>21</u>	<u>20</u>

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

9. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	56,332	-	14,521	70,853
Charitable activities				
Advice & support	7,600	28,843	478,478	514,921
Investment income	<u>6,040</u>	<u>-</u>	<u>-</u>	<u>6,040</u>
Total	69,972	28,843	492,999	591,814
EXPENDITURE ON				
Raising funds	8,819	-	-	8,819
Charitable activities				
Advice & support	<u>16,953</u>	<u>14,971</u>	<u>585,031</u>	<u>616,955</u>
Total	<u>25,772</u>	<u>14,971</u>	<u>585,031</u>	<u>625,774</u>
NET INCOME/(EXPENDITURE)	44,200	13,872	(92,032)	(33,960)
RECONCILIATION OF FUNDS				
Total funds brought forward	<u>23,411</u>	<u>179,227</u>	<u>563,818</u>	<u>766,456</u>
TOTAL FUNDS CARRIED FORWARD	<u>67,611</u>	<u>193,099</u>	<u>471,786</u>	<u>732,496</u>

Notes to the Financial Statements - continued
for the year ended 31 March 2021

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2020	167,165	96,370	23,698	44,402	331,635
Additions	-	16,812	-	8,305	25,117
Disposals	-	-	-	(557)	(557)
At 31 March 2021	167,165	113,182	23,698	52,150	356,195
DEPRECIATION					
At 1 April 2020	-	68,925	14,319	36,501	119,745
Charge for year	-	15,276	5,925	3,306	24,507
Eliminated on disposal	-	-	-	(557)	(557)
At 31 March 2021	-	84,201	20,244	39,250	143,695
NET BOOK VALUE					
At 31 March 2021	167,165	28,981	3,454	12,900	212,500
At 31 March 2020	167,165	27,445	9,379	7,901	211,890

Not capitalised in the accounts is the refuge from which the Charity operates and which is owned by Places for People (previously New Leaf / North British Housing Association). The property was constructed in the 1980s and provides 13 accommodation units for women and their children. Due to the bespoke nature of the property, the trustees are unable to place an economic value on the provision of this facility.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Debtors and prepayments	20,282	23,142

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Creditors and accruals	67,692	81,469

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021 £	2020 £
Within one year	5,875	5,875
Between one and five years	17,626	23,501
	23,501	29,376

The amount recognised as an expense in the year was £5,875 (2020: £5,875).

Notes to the Financial Statements - continued
for the year ended 31 March 2021

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Designated funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fixed assets	-	3,454	209,046	212,500	211,890
Current assets	40,000	312,470	386,369	738,839	602,075
Current liabilities	-	-	(67,692)	(67,692)	(81,469)
	<u>40,000</u>	<u>315,924</u>	<u>527,723</u>	<u>883,647</u>	<u>732,496</u>

16. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General	67,611	74,420	(102,031)	40,000
Designated - Minibus	14,074	(5,925)	13,851	22,000
Designated - Refuge furniture & decorating	30,955	(1,274)	(9,681)	20,000
Designated - Property	36,207	-	(21,207)	15,000
Designated - Staffing contingency	111,863	27,993	(109,856)	30,000
Designated - Staffing Continuation	-	-	228,924	228,924
	<u>260,710</u>	<u>95,214</u>	-	<u>355,924</u>
Restricted funds				
Restricted - Support	398,609	39,773	-	438,382
Restricted - Emergency	41,194	-	-	41,194
Restricted - Translation	3,376	-	-	3,376
Restricted - Crisis	2,506	-	-	2,506
Restricted - New home packs	16	-	-	16
Other restricted - Children & young peoples project	3,935	18,960	-	22,895
Other restricted - Activities & resources	22,150	(2,796)	-	19,354
	<u>471,786</u>	<u>55,937</u>	-	<u>527,723</u>
TOTAL FUNDS	<u>732,496</u>	<u>151,151</u>	-	<u>883,647</u>

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**
16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	103,973	(29,553)	74,420
Designated - Minibus	-	(5,925)	(5,925)
Designated - Refuge furniture & decorating	-	(1,274)	(1,274)
Designated - Staffing contingency	27,993	-	27,993
	131,966	(36,752)	95,214
Restricted funds			
Restricted - Support	554,925	(515,152)	39,773
Other restricted - Children & young peoples project	154,678	(135,718)	18,960
Other restricted - Activities & resources	-	(2,796)	(2,796)
	709,603	(653,666)	55,937
TOTAL FUNDS	<u>841,569</u>	<u>(690,418)</u>	<u>151,151</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General	23,411	44,200	67,611
Designated - Minibus	20,000	(5,926)	14,074
Designated - Refuge furniture & decorating	40,000	(9,045)	30,955
Designated - Property	36,207	-	36,207
Designated - Staffing contingency	83,020	28,843	111,863
	202,638	58,072	260,710
Restricted funds			
Restricted - Support	460,764	(62,155)	398,609
Restricted - Emergency	41,194	-	41,194
Restricted - Translation	3,376	-	3,376
Restricted - Crisis	2,506	-	2,506
Restricted - New home packs	16	-	16
Other restricted - Children & young peoples project	28,189	(24,254)	3,935
Other restricted - Activities & resources	27,773	(5,623)	22,150
	563,818	(92,032)	471,786
TOTAL FUNDS	<u>766,456</u>	<u>(33,960)</u>	<u>732,496</u>

Notes to the Financial Statements - continued
for the year ended 31 March 2021

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	69,972	(25,772)	44,200
Designated - Minibus	-	(5,926)	(5,926)
Designated - Refuge furniture & decorating	-	(9,045)	(9,045)
Designated - Staffing contingency	<u>28,843</u>	<u>-</u>	<u>28,843</u>
	98,815	(40,743)	58,072
Restricted funds			
Restricted - Support	373,396	(435,551)	(62,155)
Other restricted - Children & young peoples project	119,603	(143,857)	(24,254)
Other restricted - Activities & resources	<u>-</u>	<u>(5,623)</u>	<u>(5,623)</u>
	<u>492,999</u>	<u>(585,031)</u>	<u>(92,032)</u>
TOTAL FUNDS	<u>591,814</u>	<u>(625,774)</u>	<u>(33,960)</u>

The **General fund** contains income derived from bank interest and sundry donations. There are no restrictions on the application of the funds.

The **Support fund** holds all funding relating to the running of the Refuge and the delivery of support services. Income in this fund consists of charges to residents, the current Housing Related Support contract, the Section 180 grant and government funding to support the provision of refuge accommodation. Expenditure is restricted to the activities associated with the operation of the Refuge and to supporting women who are living within the Refuge, receiving outreach support or other forms of support. The trustees have used some of the balances held in this fund to purchase a property which will aid the charity in achieving its aims and address some of the problems associated with current service delivery. The property will be used as a charity shop and advice centre and provide much needed additional space for service delivery. The flat above the shop was undergoing renovation during 2015-16 with a view to letting as an investment property during 2016-17 onwards.

The **Children & Young People's Project** funded by the NHS via Hull City Council provides outreach support to children and young people. The project also delivers training in local schools and other local organisations.

Comic Relief funds a worker for the Young Survivor's project and **BBC Children in Need** funds a part time worker for the under 11's.

The **Activities/Resources fund** holds donations and grants specifically received to support the costs of activities, resources, trips and outings for children, young people and families living in the Refuge and also for those being supported on an outreach basis.

The **Translation fund** and the **Emergency fund** (primarily for refuge and related services) were donated by Hull DAP for and consist of funds previously allocated for joint working project costs.

The **Minibus and Vehicle fund** was established for the purpose of purchasing a new minibus which was purchased in 2013 using some money specifically donated for the purpose and a designated fund. Monies have been designated to cover depreciation relating to this minibus and a further amount allocated for a replacement or additional vehicle.

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

16. MOVEMENT IN FUNDS - continued

The **Crisis fund** represents donations and money raised specifically for the purpose of meeting the urgent needs of women and children when they enter or leave the Refuge. This may include essentials such as food, travel to a place of safety and child safety gates.

Grants for individuals fund contains donations/grants received on behalf of individuals (where money cannot be paid directly to the individual) primarily to assist with the costs of setting up a new home and are held until the new home has been secured. Any balances held are due to the timing of payments for individuals.

Other funds are raised to support activities and to purchase items to improve the lives of the residents in the Refuge or for those receiving Outreach support. Any excess is carried forward each year with the approval of donors where appropriate.

The designated **Refuge Furniture and Decorating fund** is held to ensure that there are always sufficient funds available to maintain the Refuge to a high standard in accordance with the management agreement. Expenditure comes from rental income unless there is a shortfall in available funds.

Designated **Staffing Contingency fund** represent monies set aside to cover excessive costs resulting from periods of sickness, maternity leave or from redundancy situations arising from any unforeseen cuts in grants or other income and where there is no provision within any relevant restricted fund to cover such costs. The funds are reviewed periodically and amounts designated to fit the current staff profile and funding position.

The designated **Property fund** has been established to ensure that there are sufficient funds available for emergency repairs for the building owned by HWA.

Transfers between funds

The transfer from restricted Refuge and Support to restricted Vehicle and Property funds relates to the purchase of fixed assets. The transfers relate to purchases in financial years 14/15, 15/16, 16/17 and 17/18.

17. RELATED PARTY DISCLOSURES

During the year payment for maintenance was made to an organisation owned by the husband of a trustee for £50 (2020: £681).