

Wearside Women in Need

**Report of the Trustees and
Financial Statements**

For the year ended 31 March 2021

Wearside Women in Need

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Wearside Women in Need

Report of the Trustees

For the year ended 31 March 2021

The trustees submit their annual report and the audited financial statements of Wearside Women in Need for the year ended 31 March 2021 which are also prepared to meet the requirements for the Directors report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, 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).

OBJECTIVES AND ACTIVITIES

The objects of the CIO are, for the public benefit, to relieve the needs of women and their children who are the victims of domestic violence in particular but not exclusively by:

- (a) the provision of services, including temporary residential accommodation and practical, emotional and peer support, directed to the support of women and children who have suffered or are in danger of suffering disadvantage and exploitation as a result of domestic violence;
- (b) advancing the education of voluntary and statutory agencies and the public in all aspects of domestic violence against women, its causes and its remedies.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the WWIN should undertake. In all financial matters and in governance the WWIN trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their power or duties.

Public benefit

The trustees have had regards to the Charity Commission's guidance on their legal duty on public benefit, and are satisfied that the charitable company delivers public benefit, and due regard is paid to the guidance on public benefit whilst reviewing the charitable company's aim and objectives and also when planning future objects and deciding what the new projects the charitable company should undertake.

Activities

To meet WWiN's constitutional objects, a variety of residential projects, outreach services, telephone helplines and public offices are provided. This year we have operated services under the very challenging conditions created by the Covid 19 pandemic. Trustees have been blown away by the dedication and professionalism shown by the WWiN staff team during this difficult year. Our services never closed and our staff continued to provide excellent, life-saving and life-changing support to women and children. The delivery of our front line services included the following.

Crisis Refuge Services: The provision of safe accommodation from two refuges:

- Lakehouse – A purpose-built refuge owned by a registered social landlord. This facility provides spacious self-contained accommodation for families in ten flats of varying sizes (one – three bedrooms) and extensive communal areas. It has full disabled access and accommodation. The refuge is staffed 24-hours a day, 365 days a year and provides support to women and children who need a safe place to be.
- Complex Needs Recovery Unit, formally used a family refuge this facility now offers a specialist therapeutic recovery programme for single women who need additional support. The project accepts up to 8 residents in shared accommodation.
- Sunderland Refuge was closed in March 2018 and has been modernised to provide 6 self-contained flats for single women over 45 years of age. This is a substantial building with scope to develop further amenities to support the accommodation offer; work is planned to start in 2021 to further expand the facilities.
- Sanctuary Scheme is an additional option in terms of home safety. The scheme assesses the security on properties offering a range of measures to enable victims to stay in their own homes where it is safe to do so. The scheme is usually backed up with legal protection and offers outreach support for up to six months.

Outreach Services: Our outreach team provides a range of community-based services to women and children experiencing domestic abuse, employing:

- I. Independent Domestic Violence Advisors (IDVAs): WWiN has a direct referral pathway from Northumbria Police for all high risk cases. IDVAs attend Multi-Agency Risk Assessment Conferences (MARACs) and support high risk victims through Safeguarding (child and adult) and court proceedings.
- II. Outreach Team: We offer a wide range of support and practical help to support women and their children to live safer, more independent lives. The outreach team focus on the needs of women to establish connections and re-engage with communities. Together with refuge staff, this team also provides group-work programmes and delivers training across the City of Sunderland to partner agencies, individuals and community groups
- III. Early Help Partnership with Together for Children: Outreach workers are based within Early Help Hubs with a view to supporting Together for Children to complete risk assessments and safety planning. This project also delivers a range of group work programmes across Wearside from various locations.

We also have a number of targeted outreach projects to help us reach victims/survivors who might not otherwise get help. These include:

- A&E IDVA An initiative funded by Sunderland Council, this post-holder works within Sunderland Royal Hospital, promoting assessments of need, able to respond to patient concerns and enquiries providing a direct referral route into all WWiN's services.
- Health Advocate Funded by the Clinical Commissioning Group (CCG) this post-holder works into GP practices across Sunderland, training surgery staff and supporting pathways from GP's to provide direct support to families in need.
- Complex Needs Assertive Outreach Workers engage with women who are poorly served by mainstream services enabling access to accommodation, advocacy and support.

Wearside Women in Need

Report of the Trustees (*Continued*) For the year ended 31 March 2021

Telephone Helpline: Available 24-hours a day, 365 days a year; this freephone service is answered by trained WWIN staff.

Training: WWiN delivers a range of training courses on behalf of Sunderland City Council, the Clinical Commissioning Group, the Office of the Police and Crime Commissioner and as a Women's Aid national pilot site, we deliver the community Ambassador 'Ask Me' scheme and the 'Trusted Professional' training for selected agencies. We also deliver bespoke training on request on issues such as Cyber stalking and this year, 'Working with Domestic Abuse during Covid19'.

ACHIEVEMENTS AND PERFORMANCE

During this period:

- Lakehouse Refuge accommodated 50 women with 75 children; a significantly smaller number than previous years due to 'lockdown' processes (due to infection control) and difficulties securing 'move on' properties during the pandemic.
- The Recovery Unit accommodated 30 women with a complexity of needs. The unit was funded by the Homelessness Fund and this approach was featured in two national conferences as good practice.
- The Sanctuary Scheme completed home safety measure on 91 properties across Wearside.
- The Outreach Team worked with 1,064 cases that received a full risk and needs assessment and support plan.
- Our 24 Hour Helpline responded to 3,043 calls.
- Counselling delivery has been particularly challenging during Covid 19 and the needs were greater than ever; 69 clients attended 663 sessions in a mixture of face to face, online and telephone contacts.
- Training and group work also suffered due to health restrictions as we moved from the traditional 'room full of participants' to an online delivery; in spite of this 45 women completed programmes.

FINANCIAL REVIEW

In spite of a challenging financial situation, with rents affected by lockdown restrictions and community fundraising activities curtailed, our actual income increased slightly to £1,688,185 in 2020-21 (£1,312,147 in 2019-20). This increased capacity gave us the resource to deliver more services and our expenditure also increase in 2020-21 to £1,261,428 (2019-20 in £1,108,491).

Investment policy

The Trustees are committed to using the charities reserves in the best interests of its beneficiaries and have invested substantially in capital assets that deliver direct services and are independently sustainable rather than building high levels of cash reserves.

**Report of the Trustees (*Continued*)
For the year ended 31 March 2021**

Reserves policy

Its reserves policy aims to mitigate any financial risks that the charity may encounter, with recognition of potential fluctuations in income streams that are difficult to predict in the longer term. A risk management plan is used to support the mitigation of any such risks and having agreed this plan, the Board are working toward a level of £300,000 as free cash reserves for the Charity. At 31st March 2021, free cash reserves stood at £286,219 (a slight increase on the previous year when they were £237,864). In addition to this, designated (unrestricted) funds were also held for: property (£970,795); minibuses (£15,537); accommodation (£65,135), further details can be found in note 20.

Principal funders

Trustees note that a significant local authority contract (to deliver refuge, outreach and children's services) will be subject to open tender during 2021-22. Trustees have reviewed in detail WWiN's capacity to withstand the potential loss of this contract and are confident the organisation is a. well-placed to secure the new contract and b. well-positioned to withstand the loss of the contract if another organisation was to secure it.

PLANS FOR THE FUTURE

The Trustees appreciate the significant support received from the Clinical Commissioning Group (CCG), Sunderland City Council, the Office of the Police and Crime Commissioner (OPPC) for Northumbria, independent grant funders and the communities across Wearside that have supported the Charities modernisation plans over the last 3 years. This has enabled additional services, strengthened existing provision, and set the scene for further development work in 2021 and beyond. Our ambitions include:

- Investing in our people through quality training and support – *“good people deliver good services.”*
- Strengthen our partnerships and the co-delivery of services that meet the needs of beneficiaries.
- Strengthen our relationships with learning institutions across the region and encourage young people to engage with this agenda.
- Demonstrate ‘what works’ through strong data analysis, research and meaningful consultation with beneficiaries.
- Expand service provision to empower and strengthen community responses to domestic abuse; explore the role of families, friends and communities in safeguarding victims and survivors.
- Ensure that children's voices, needs and experiences are heard and understood in all service delivery areas.
- Meet the needs of beneficiaries with complex needs and protected characteristics who are often ‘poorly served’ by services.
- Strengthen our brand and ensure information, advice and access to support is easy to find and that WWiN is recognised across our delivery area.

Wearside Women in Need

Report of the Trustees (*Continued*) For the year ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number: 1181932
Registered office: 28 Bridge House, Bridge Street, Sunderland, SR1, 1TE

Advisors

Auditors: Haines Watts - 17 Queens Lane, Newcastle upon Tyne, NE1 1RN

Bankers: Lloyds Banking Group - 54 Fawcett Street, Sunderland, SR1 1SF

Directors and trustees

The directors of the charitable company are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

S Gould	
J Hayden	
M Hull	
C Donovan	
C Warnock	
J Gillespie	
P McManus	
C Wright	Appointed 1 January 2021
A Fry	Appointed 1 January 2021
C Cetinoglu	Appointed 1 January 2021
J Gooding	Appointed 1 January 2021
M Roushan	Appointed 1 January 2021

Key management personnel

The key management personnel are the non-executive directors of the organisation; they are responsible for the day-to-day management of the charity's activities:

Chief Executive Officer and Company Secretary:	R Rogerson
Associate Director	A Lord
Operations Manager	G Ridley

STRUCTURE, GOVERNANCE AND MANAGEMENT

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Governing Document

Wearside Women In Need CIO was established on 7th February 2019 and became operational on 1st April 2019 with the assets transferred from the previous charity at that date.

Risks

The major risks have been reviewed by the trustees, with systems in place to manage the risks. Key risks have been identified below.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures. Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Appointment of Trustees

The Board of Trustees consider the recruitment of new trustees as the need arises and Trustees are appointed following rigorous review. Once appointed they undertake training to ensure they have the skills and knowledge to perform their duties.

Remuneration policy

Remuneration is set by an HR sub-group made up of a subset of trustees and advised by an independent HR advisor. All staff are paid at least the living wage, decisions about executive pay are determined by the trustees.

TRUSTEES' RESPONSIBILITIES STATEMENT

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

The law applicable to charities in England & Wales 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. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that 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.

So far as each of the trustees is aware at the time the report is approved:

- there is no relevant audit information of which the charities auditors are unaware, and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

A resolution to appoint auditors for the ensuing year will be proposed at the annual general meeting in line with the charity's policies and in accordance with section 485 of the Companies Act 2006.

This report was approved by the trustees on 2021 and signed on its behalf, by:

.....
C Warnock
Trustee

**Independent Auditors' Report to the members of Wearside Women in Need
For the year ended 31 March 2021**

Opinion

We have audited the financial statements of Wearside Women in Need 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charities 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 Charities Act 2011

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 charity 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 charities 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.

However, not all future events or conditions can be predicted. The COVID-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty of outcomes. It is therefore difficult to evaluate all of the potential implications on the charitable company's activities, customers, suppliers and wider economy. The trustees' view on the impact of COVID-19 is disclosed on within the trustees report on page 6 and accounting policies note.

Independent Auditors' Report to the members of Wearside Women in Need (*Continued*)
For the year ended 31 March 2021

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' 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.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charities and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 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 directors' 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 directors' report and from the requirement to prepare a strategic report.

Independent Auditors' Report to the members of Wearside Women in Need (Continued)
For the year ended 31 March 2021

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees 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 charities 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the legal and regulatory framework applicable to both the charity itself and the industry in which it operates. We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the trustees and other management. The most significant were identified as the Charities Act 2011, UK GAAP (FRS102) and relevant tax legislation. We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements. Our audit procedures included:

- making enquires of trustees and management as to where they consider there to be a susceptibility to fraud and whether they have any knowledge or suspicion of fraud;
- obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- reviewing the minutes of meetings of those charged with governance;
- assessing the risk of management override including identifying and testing journal entries;
- confirmation received directly from the banks to verify the balance at 31 March 2021; and
- challenging the assumptions and judgements made by management in its significant accounting estimates.

Wearside Women in Need

Independent Auditors' Report to the members of Wearside Women in Need (*Continued*) For the year ended 31 March 2021

Our audit did not identify any key audit matters relating to the detection of irregularities including fraud. However, despite the audit being planned and conducted in accordance with ISAs (UK) there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularity likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

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 auditor's report.

Use of Our Report

This report is made solely to the charities trustees, as a body, in accordance with Part 4 of the Charities Regulations 2008. 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 charity and the charities trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Donna Bulmer BA (Hons) ACA (Senior Statutory Auditor)
For and on behalf of Haines Watts

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**Chartered Accountants and
Statutory Auditors**

17 Queens Lane
Newcastle upon Tyne
NE1 1RN

Wearside Women in Need

Statement of Financial Activities (Incorporating the Income and Expenditure Account) For the year ended 31 March 2021

		Unrestricted funds	Designated funds	Restricted funds	Total 2021	Total 2020 As restated
	Notes	£	£	£	£	£
Income from:						
Donations	4	60,065	-	-	60,065	-
Charitable activities	5,6					
- Grants and contracts		453,597	55,000	870,281	1,378,878	1,043,402
- Rents and support		229,976	-	-	229,976	240,423
Investment income	7	66	-	-	66	584
Other trading activities	8	3,663	15,537		19,200	28,278
Other income						
- Transfer on incorporation		-	-	-	-	970,381
Total income		<u>747,367</u>	<u>70,537</u>	<u>870,281</u>	<u>1,688,185</u>	<u>2,282,528</u>
Expenditure on:						
Costs of raising funds		292	-	-	292	741
Charitable activities	9	522,337	14,222	724,577	1,261,136	1,107,750
Total expenditure		<u>522,629</u>	<u>14,222</u>	<u>724,577</u>	<u>1,261,428</u>	<u>1,108,491</u>
Net movement before transfers		<u>224,738</u>	<u>56,315</u>	<u>145,704</u>	<u>426,757</u>	<u>1,174,037</u>
Transfers between funds	20	(873,629)	995,152	(121,906)	-	-
Net movement in funds		<u>(648,508)</u>	<u>1,051,467</u>	<u>(113,959)</u>	<u>426,757</u>	<u>1,174,037</u>
Reconciliation of funds						
Total funds brought forward		934,727	-	239,310	1,174,037	-
Total funds carried forward		<u>286,219</u>	<u>1,051,467</u>	<u>263,108</u>	<u>1,600,794</u>	<u>1,174,037</u>

The results for the year derive from continuing activities and there are no gains or losses other than those shown above.

Wearside Women in Need

Balance Sheet As at 31 March 2021

		2021		2020	
	Notes	£	£	As restated	£
Fixed assets					
Tangible assets	15		970,795		696,863
Current assets					
Debtors	16	307,891		268,706	
Cash at bank and in hand		447,977		234,334	
		<u>755,868</u>		<u>503,040</u>	
Liabilities					
Creditors: amounts falling due within one year	17	(75,869)		(25,866)	
Net current assets			<u>679,999</u>		<u>477,174</u>
Total assets less current liabilities			<u>1,650,794</u>		<u>1,174,037</u>
Creditors: falling due after more than one year	18	(50,000)			-
Total net assets			<u>1,600,794</u>		<u>1,174,037</u>
The funds of the charity					
Unrestricted funds			286,219		934,727
Designated funds			1,051,467		-
			<u>1,337,686</u>		<u>934,727</u>
Restricted funds			263,108		239,310
	20		<u>1,600,794</u>		<u>1,174,037</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 2021 and were signed on its behalf by:

.....
S Gould – Trustee

.....
C Warnock - Trustee

the notes on pages 15 to 28 form part of these financial statements.

Wearside Women in Need

Statement of Cash Flows

For the year ended 31 March 2021

		2021	2020
		As restated	
	Notes	£	£
Cash flows from operating activities:			
Cash generated from operations	25	502,647	945,719
Interest paid		(916)	-
Net cash provided by (used in) operating activities		501,731	945,719
Cash flows from investing activities:			
Purchase of tangible fixed assets		(288,154)	(711,969)
Interest received		66	584
Net cash provided by (used in) investing activities		(288,088)	(711,385)
Change in cash and cash equivalents in the year		213,643	234,334
Cash and cash equivalents at the beginning of the year		234,334	-
Cash and cash equivalents at the end of the year		447,977	234,334
Cash and cash equivalents consist of:			
Cash at bank and in hand		447,977	234,334

1. Accounting policies

Wearside Women in Need is a CIO registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 5 of these financial statements. The nature of the charity's operations and principal activities are detailed on page 1.

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

Wearside Women in Need meets the definition of a public benefit under FRS 102. The financial statements are prepared under the historical cost convention or transaction value unless otherwise stated in the relevant accounting policy note(s). The financial statements are prepared in Sterling which is the functional currency of the charity and rounded to the nearest £.

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.

1.2 Going concern

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budgets in making their assessment. In particular, in response to the COVID-19 pandemic, the trustees have reviewed their projections to take into account the impact on the charity for possible scenarios brought on by the impact of COVID-19, along with measures they can take to mitigate any risks identified. Based on these assessments, the increased level of demand for the services and the additional funding available the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

1.3 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives 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 can only be used for particular restricted purposes specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

All incoming resources are included in the Statement of Financial Activities 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.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions and is recognised as earned. Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with reasonable certainty. Income received to deliver services over a specific period covering more than one financial year is accounted for over the specific period; related expenditure is accounted when incurred.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Interest receivable on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally upon notification of the interest paid or payable by the bank.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is possible 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.

Irrecoverable VAT is charged against the cost against the expenditure was incurred.

Support costs are those functions which assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities.

All assets costing more the £1,000 are capitalised.

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

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

Freehold property - 2% straight line

**Notes to the financial statements (*Continued*)
for the year ended 31 March 2021**

1.8 Impairment of fixed assets

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 (if any).

1.9 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments which are instantly accessible from the opening of the deposit or similar account.

1.11 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

1.12 Financial instruments

The charitable company only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.13 Pensions

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

2. Judgements in applying accounting policies and key sources of estimation uncertainty

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

Notes to the financial statements (*Continued*)
for the year ended 31 March 2021

3. Statement of Financial Activities for the prior year

		Unrestricted Funds	Restricted Funds	Designated Funds	Total funds 2020 As restated
	Notes	£	£	£	£
Income from:					
Donations	4	24,179	-	-	24,179
Charitable activities	5, 6				
- Grants and contracts		616,017	1,004,152	-	1,620,169
- Rents and support		240,423	-	-	240,423
Investment income	7	584	-	-	584
Other trading activities	8	3,559	-	-	3,559
Total income		<u>884,762</u>	<u>1,004,152</u>	<u>-</u>	<u>1,888,914</u>
Expenditure on:					
Raising funds		741	-	-	741
Charitable activities	10	292,578	800,950	14,222	1,107,750
Total expenditure		<u>293,319</u>	<u>800,950</u>	<u>14,222</u>	<u>1,108,491</u>
Gain on investment		255,857	137,757	-	393,614
Net income/(expenditure) before transfers		847,300	340,959	(14,222)	1,174,037
Transfers	19	(609,436)	36,108	573,328	-
Net movement		<u>237,864</u>	<u>377,067</u>	<u>559,106</u>	<u>1,174,037</u>
Reconciliation of funds					
Total funds brought forward		-	-	-	-
Total funds carried forward		<u>237,864</u>	<u>377,067</u>	<u>559,106</u>	<u>1,174,037</u>

Notes to the financial statements (*Continued*)
for the year ended 31 March 2021

4. Donations

	2021	2020
	£	£
Donations	60,065	-
	<u>60,065</u>	<u>-</u>

5. Income from charitable activities by activity

	2021	2020
	£	£
Housing and support	964,848	1,387,947
Outreach	644,006	472,645
	<u>1,608,854</u>	<u>1,860,592</u>

6. Grants and contracts

	2021	2020
	£	£
Grants	882,703	1,228,495
Contracts	495,675	391,674
	<u>1,378,378</u>	<u>1,620,169</u>

7. Investment income

All of the charitable company's investment income arises from money held in interest bearing deposit accounts.

8. Other trading activities

	2021	2020
	£	£
Training income	3,663	3,559
Fundraising income	15,537	24,179
	<u>19,200</u>	<u>27,738</u>

Wearside Women in Need

Notes to the financial statements (*Continued*) for the year ended 31 March 2021

9. Charitable activities expenditure

	Direct costs £	Support costs £	2021 Total £	2020 Total £
Housing and support	512,331	163,397	675,728	642,414
Outreach	476,289	109,119	585,408	465,336
	<u>988,620</u>	<u>272,516</u>	<u>1,261,136</u>	<u>1,107,750</u>

10. Support costs

	£
Staff and related costs	202,303
Insurance	7,003
Subscriptions	1,534
Professional fees	4,415
Office costs	49,521
Governance costs (note 11)	7,740
	<u>272,516</u>

11. Governance costs

	2021 £	2020 £
Audit fee:		
Current Auditor	7,740	-
Previous Auditor	-	5,100
	<u>7,740</u>	<u>5,100</u>

Notes to the financial statements (*Continued*)
for the year ended 31 March 2021

12. Auditors remuneration

	2020	2019
	£	£
Audit fee:		
Current Auditor	7,740	-
Previous Auditor	-	5,100
	<u> </u>	<u> </u>

13. Net income/(expenditure)

	2021	2020
	£	£
This is stated after charging:		
Depreciation – owned assets	14,222	15,106
	<u> </u>	<u> </u>

14. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2021	2020
	£	£
Wages and salaries	764,324	497,052
Social security costs	59,120	139,784
Other pension costs	20,395	37,570
	<u> </u>	<u> </u>
	<u>843,839</u>	<u>674,406</u>

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

	2021	2020
	No.	No.
Chief Executive	1	1
Core Staff	35	28
	<u> </u>	<u> </u>
	<u>36</u>	<u>29</u>

There were no employees who received total employee benefits (excluding employer pension costs) of more than £60,000 (2020 – none).

The charity trustees were not paid or received any other benefits from employment in the year (2020 - £nil). One trustee was reimbursed expenses during the year of £241 (2020 - £nil). No charity trustee received payment for professional or other services supplied to the charity (2020 - £nil).

The key management personnel of the charity comprise the trustees, the Chief Executive Officer, Assistant Director and Operations Manager. The total employee benefits of the key management personnel of the charity were £127,570 (2020 - £84,276).

Notes to the financial statements (*Continued*)
for the year ended 31 March 2021

15. Tangible fixed assets

	Freehold Property £	Total £
Cost		
At 1 April 2020 as restated	711,085	711,085
Additions	288,154	288,154
Disposals	-	-
At 31 March 2021	999,239	999,239
Depreciation		
At 1 April 2020 as restated	14,222	14,222
Charge for year	14,222	14,222
Eliminated on disposal	-	-
At 31 March 2021	28,443	28,443
Net book value		
At 31 March 2021	970,796	970,796
At 31 March 2020	696,863	696,863

16. Debtors

	2021 £	2020 £
Trade debtors	658	-
Other debtors	1,677	-
Prepayments and accrued income	305,556	268,706
	307,891	268,706

17. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	16,748	1,098
Social security and other taxes	14,333	11,909
Other creditors	7,323	2,233
Accrued expenses	22,465	10,626
Deferred income	15,000	-
	75,869	25,866

**Notes to the financial statements (*Continued*)
for the year ended 31 March 2021**

17. Creditors: amounts falling due within one year (*Continued*)

Deferred income

Deferred income relates to income received for future periods.

	£
At 1 April 2020	-
Amounts released to income	-
Additions during the year	15,000
	<hr/>
At 31 March 2021	15,000
	<hr/>

18. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Other loans	50,000	-
	<hr/>	<hr/>
	50,000	-
	<hr/>	<hr/>
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5 years by instalments	-	-
	<hr/>	<hr/>

Notes to the financial statements (*Continued*)
for the year ended 31 March 2021

19. Prior period adjustment

A prior period adjustment has been made in respect of;

- (1) Capitalisation of assets were not in line with the accounting policy.
- (2) Recognition of grant income in line with the SORP.
- (3) Presentation of the income transferred from the unincorporated charity.

Change to the balance sheet

		As previously reported £	Adjustment £	As restated at 31 March 2020 £
Fixed assets				
Tangible assets	(1)	740,206	(43,343)	696,863
		<u> </u>	<u> </u>	<u> </u>
Current assets				
Accrued income	(2)	94,534	174,175	268,709
		<u> </u>	<u> </u>	<u> </u>
Funds				
Unrestricted funds		842,410	604,546	237,864
Designated funds		-	559,106	559,106
Restricted funds		200,795	176,272	377,067
	(1,2)	<u>1,043,205</u>	<u>130,832</u>	<u>1,174,037</u>

Change to the statement of financial activities

		As previously reported £	Adjustment £	As restated at 31 March 2020 £
Income	(1,3)	1,852,495	430,033	2,282,523
Expenditure	(2)	(1,040,147)	(68,344)	(1,108,491)
Gains on investments	(3)	230,857	(230,857)	-
		<u> </u>	<u> </u>	<u> </u>
Surplus for the year		<u>1,043,205</u>	<u>130,832</u>	<u>1,174,037</u>

Notes to the financial statements (*Continued*)
for the year ended 31 March 2021

20. Statement of funds

For the year ended 31 March 2021

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Unrestricted fund					
General fund	237,864	762,904	(522,629)	(191,920)	286,219
Designated fund					
Property fund	559,106	55,000	(14,222)	370,911	970,795
Minibus	-	-	-	15,537	15,537
Accommodation	-	-	-	65,135	65,135
Total unrestricted funds	<u>796,970</u>	<u>817,904</u>	<u>(536,851)</u>	<u>259,663</u>	<u>1,337,686</u>
Restricted funds					
Clinical Commissioning Group (CCG)	115,000	246,849	(115,000)	-	246,849
Capital Grant CCG	59,175	-	-	(59,175)	-
Grants receivable	65,135	-	-	(65,135)	-
NHS Sunderland – Health Advocate	-	34,000	(34,000)	-	-
Homeless Link	-	100,000	(100,000)	-	-
Sir James Knott Trust	-	15,000	(8,741)	-	6,259
Ministry of Housing, Communities and local government	-	71,450	(73,854)	2,404	-
Office of Police and Crime Commissioner	-	55,000	(55,000)	-	-
Together for Children	-	90,000	(90,000)	-	-
Lloyds Bank Foundation	-	33,000	(33,000)	-	-
LGA Foundation	-	10,000	-	-	10,000
Coronavirus Community Support Fund	-	69,442	(69,442)	-	-
Other Covid-19 grants	-	145,540	(145,540)	-	-
Total restricted funds	<u>377,067</u>	<u>870,281</u>	<u>(724,577)</u>	<u>(259,663)</u>	<u>263,108</u>
Total funds	<u>1,174,037</u>	<u>1,688,185</u>	<u>(1,261,428)</u>	<u>-</u>	<u>1,600,794</u>

Transfers

The transfers relate to spend on capital assets, restrictions lift once the purchase is made.

Wearside Women in Need

Notes to the financial statements (Continued) for the year ended 31 March 2021

21. Statement of funds (continued)

For the year ended 31 March 2020

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	Balance at 31 March 2020 £
Unrestricted funds						
General fund	-	1,276,376	(307,451)	(36,108)	-	934,727
Total unrestricted funds	-	1,278,376	(307,541)	(36,108)	-	934,727
Restricted funds						
Sunderland City Council	-	334,424	(354,187)	19,763	-	-
Mental Health Project	-	14,250	(14,250)	-	-	-
Clinical Commissioning Group (CCG)	-	230,000	(115,000)	-	-	115,000
PCC DV Car Pilot	-	33,059	(33,059)	-	-	-
Women's Aid Grant	-	50,000	(50,000)	-	-	-
PCC Marach	-	38,416	(38,416)	-	-	-
Cyber Stalking Initiative	-	15,445	(15,445)	-	-	-
Ministry of Housing, Communities and local government	-	62,289	(78,634)	16,345	-	-
Children's Services	-	94,750	(94,750)	-	-	-
Tom Cowie Fund	-	4,209	(4,209)	-	-	-
Community Foundation	-	3,000	(3,000)	-	-	-
Grants receivable	-	65,135	-	-	-	65,135
Capital Grant CCG	-	59,175	-	-	-	59,175
	-	1,004,152	(800,950)	36,108	-	239,310
Total funds	-	1,888,914	(1,108,491)	-	-	1,174,037

Designated Funds

Property: This fund holds the net book value of the properties

Minibus: donations received to support the purchase of a new minibus in the future

Accommodation: funds held to support the ongoing work in the refuges providing accommodation for women.

**Notes to the financial statements (*Continued*)
for the year ended 31 March 2021**

21. Statement of funds (*continued*)

Restricted Funds

Sunderland City Council: Delivery of a range of crisis services including supported (refuge) accommodation; outreach services; hospital IDVA and the Sanctuary Scheme.

Clinical Commissioning Group (CCG): (i) Delivery of an advocacy/training project to general practitioner surgeries across Wearside. (ii) direct support to children in refuge and (iii) therapeutic counselling service.

Office of the Police and Crime Commissioner (OPCC): Provision of Independent Advocacy and support service to high risk victims including cases subject to Multi Agency Risk Assessment Management Conferencing (MARAC).

Together for Children: Delivery of a range of group work programmes for women and children delivered in a range of settings across Wearside and direct advocacy and support provision in Early Help Hubs.

Ministry of Housing, Communities and Local Government (MHCLG): Delivery of Outreach support to women with complex needs including provision of a 'Crash Pad'.

Lloyds Bank Foundation: Core funding to support the service development and sustainability.

James Knott Foundation: Volunteer Co-ordinator recruiting and managing volunteers to support service provision, community engagement and education.

Women's Aid: Year 5 of a National Pilot to develop and deliver a new approach to the provision, prevention and protection of victims of domestic abuse.

Covid grants

We thank the following funders for providing financial support that has enabled our services to meet the needs of beneficiaries throughout the pandemic.

- Office of the Police and Crime Commissioner (OPCC)
- Ministry of Housing, Communities and Local Government (MHCLG)
- Clinical Commissioning Group (CCG)
- CAF Bank
- Ballinger Trust

22. Analysis of net assets by fund

For the year ended 31 March 2021

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	970,795	-	970,795
Net current assets	397,418	282,581	679,999
Creditors: amounts falling due after more than one year	(50,000)	-	(50,000)
	<u>1,318,213</u>	<u>282,581</u>	<u>1,600,794</u>

Notes to the Financial Statements (Continued)
for the year ended 31 March 2021

22. Analysis of net assets by fund (continued.)

For the year ended 31 March 2020 (as restated)

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	696,863	-	696,863
Net current assets	279,049	198,125	477,174
Creditors: amounts falling due after more than one year	-	-	-
	<u>975,912</u>	<u>198,125</u>	<u>1,174,037</u>

23. Pensions

Defined contribution

Pension contributions payable for the year ended 31 March 2021 amounted to £20,395 (2020 - £17,122).

24. Related party transactions

There were no disclosable related party transactions during the year (2020 - £nil).

25. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2021	2020
	£	£
Net income/(expenditure) for the period	426,757	1,174,037
Adjustments for:		
Depreciation charges	14,222	15,106
Interest received	(66)	(584)
Interest paid	916	-
(Increase)/decrease in debtors	(39,185)	(268,706)
Increase/(decrease) in creditors	100,003	25,866
Net cash provided by (used in) operating activities	<u>502,647</u>	<u>945,719</u>

26. Analysis of changes in net debt

	At 1 Apr 2020	Cash flows	At 31 Mar 2021
	£	£	£
Long term borrowings	-	(50,000)	(50,000)
Short term borrowings	(15,240)	(18,148)	(33,388)
Total liabilities	<u>(15,240)</u>	<u>(68,148)</u>	<u>(83,388)</u>
Cash and cash equivalents	234,334	213,643	447,977
	<u>219,094</u>	<u>145,495</u>	<u>364,589</u>