

EVA WOMEN'S AID LIMITED
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2017



EVA WOMEN'S AID LIMITED
(A company limited by guarantee)

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EVA WOMEN'S AID LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2017**

Trustees

Gemma Brooke, Chair,
Dr Nikki Carthy (resigned 7 December 2016)
Maria Parker
Laura Goldsack (resigned 7 December 2016)
Laura Mack (resigned 4 October 2016)
Lisa Margaret Harding (resigned 27 July 2016)
Anne Louise Cowley (appointed 7 December 2016)
Karen McGarrity (appointed 7 December 2016)
Dawn Marie Telford (appointed 23 March 2017)

Company registered number

03938731

Charity registered number

1088469

Registered office

86 High Street, Redcar, TS10 3DL

Independent Examiner

Heather O'Driscoll FCA
Waltons Clark Whitehill Limited, Maritime House, Harbour Walk, The Marina, Hartlepool, TS24 0UX

Bankers

HSBC Bank PLC, PO Box 117, 60 Albert Road, Middlesbrough, TS1 1RS

Solicitors

Cygnat Law, Portland House, West Dyke Road, Redcar, TS10 1DH

Advisor

Lola Ibhadon

Chief Executive Officer

Richinda Taylor

EVA WOMEN'S AID LIMITED
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2017

The Trustees present their annual report together with the financial statements for the 1 April 2016 to 31 March 2017. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

- **Policies and objectives**

The principal object of the company is to relieve distress and suffering among women who have been ill treated by their partners, co habitees, husbands or fathers of their children and to assist children and others affected by such maltreatment and to seek ways to prevent such harm and to provide relief including education, housing and other support for those in necessitous circumstances and to undertake any other charitable purpose.

- **Strategies for achieving objectives**

The Eva Women's Aid business plan is the document that sets the objectives for the organisation. It is reviewed regularly by the Board of Trustees and the Chief Executive Officer who set key outcomes for the organisation with which to measure achievement of its objectives. The Chief Executive Officer reports on performance indicators to the Board at quarterly meetings and chairs internal staff meetings where key results are discussed and reported on.

A Business Development Action Plan was created and approved by the Board of Trustees. This was reviewed and is now the Strategic Business Plan, approved by the Board of Trustees September 2016.

- **Activities for achieving objectives**

To achieve its objectives the company provides supported safe accommodation services, outreach and advocacy, counselling services, and a rape crisis service.

- **Public benefit**

These services are to benefit women and children who have been affected by domestic or sexual violence.

In pursuing these objects the Trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

- **Volunteers**

The work of Eva continues to be supported by our committed volunteers.

Achievements and performance

- **Review of activities**

EVA applies for grant funding to ensure services offered continue. We receive occasional donations and undertake a limited amount of our own fundraising.

EVA WOMEN'S AID LIMITED
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

During the year income was received to support our services, including three Safe Houses, outreach, advocacy and counselling. Our main funders were Home Office, Ministry of Justice, The Big Lottery, Comic Relief, The Police and Crime Commissioner and Lloyds Bank Foundation. Additional funding came from Redcar and Cleveland Borough Council for a Families Worker.

EVA engages staff with a range of qualifications to provide the highest standard of support. We have Professional Surgeries, a drop in facility at our High Street premises and deliver nationally accredited programmes as well as our own bespoke programme. EVA has an IDVA (Independent Domestic Violence Advocate) service and an ISVA (Independent Sexual Violence Advocate) service, and an Advice and Guidance service. EVA operates a full Counselling Service which includes Children and Young People Counselling (4-18 years, boys and girls) and Adult Counselling (women of all ages).

Financial review

- **Reserves policy**

At the year end the company has restricted funds of £460,262 of which £354,631 are held as fixed assets, the balance being funds to spend.

There are unrestricted funds of £143,595, of which £50,000 has been designated to cover redundancy, sickness and maternity pay.

The general operating fund is sufficient to cover 2 months running costs should further funding not be obtained.

We are aiming to achieve funding equal to expenditure on an annual basis to retain this level of reserve.

- **Financial position**

The company made a surplus in the year of £6,981 on its restricted funds which will be carried forward to spend on expenditure in 2017/18. There was a surplus on unrestricted funds of £12,230, giving an overall surplus of £19,211.

The company has investments and cash of £321,541 and a loan of £50,372.

The Trustees are not aware of any issues impacting on the financial position:

Our aims for the future are;

- To ensure adequate staffing levels are maintained to support all work
- Secure funding for all work
- Tendering for other opportunities in the sector

- **Investment policy and performance**

High risk investments are inappropriate for Eva, and as such surplus funds continue to be held in a low risk deposit account. Research is undertaken to maximise investment earnings.

Structure, governance and management

- **Constitution**

The company is a charitable company limited by guarantee and was set up by a Memorandum of Association on 17 February 2000. This was amended on the 21 January 2009.

EVA WOMEN'S AID LIMITED
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

• **Method of appointment or election of Trustees**

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

• **Policies adopted for the induction and training of Trustees**

The Management Committee identify the need for new or additional Trustees at meetings. Candidates with appropriate skills and experience are invited to join the Management Committee when an opening arises. Due to the nature of the organisation, all members of the Management Committee are women.

The Management Committee uses independent advisors if necessary.

All Trustees receive an induction to the organisation and information concerning the roles and responsibilities of Trustees.

They are encouraged to participate in domestic violence awareness raising training and time is allocated at Management Committee meetings to review the induction process.

• **Organisational structure and decision making**

The company is run by the Management Committee, which consists of the Trustees and one co opted advisor. The day to day running of the organisation is in the control of a Chief Executive Officer.

The members of the Management Committee are elected at the annual general meeting to serve for a period of three years, subject to ratification at each annual general meeting.

The members of the Management Committee who served during the year and up to the date of this report are set out on page 1.

Trustees' and Directors' liability

The Trustees of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

This report was approved by the Trustees, on 06-12-17 and signed on their behalf by:



Gemma Brooke, Chair, Director and Trustee

EVA WOMEN'S AID LIMITED
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2017

Independent examiner's report to the Trustees of Eva Women's Aid Limited

I report on the financial statements of the company for the year ended 31 March 2017 which are set out on pages 7 to 21.

This report is made solely to the company's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Respective responsibilities of Trustees and examiner

The Trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed. The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

EVA WOMEN'S AID LIMITED
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INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: 

Dated: 19 December 2017

Heather O'Driscoll FCA

Waltons Clark Whitehill Limited
Chartered Accountants

EVA WOMEN'S AID LIMITED
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2017**

	Note	Restricted funds 2017 £	Unrestricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
INCOME FROM:					
Donations	2	-	7,596	7,596	10,310
Charitable activities	4	400,740	54,632	455,372	408,090
Other trading activities	3	-	1,570	1,570	8,768
Investments		-	303	303	635
TOTAL INCOME AND ENDOWMENTS		400,740	64,101	464,841	427,803
EXPENDITURE ON:					
Raising funds		-	409	409	6,719
Charitable activities	5	391,315	53,906	445,221	474,684
TOTAL EXPENDITURE		391,315	54,315	445,630	481,403
NET INCOME / (EXPENDITURE) BEFORE TRANSFERS		9,425	9,786	19,211	(53,600)
Transfers between Funds	13	(2,444)	2,444	-	-
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		6,981	12,230	19,211	(53,600)
NET MOVEMENT IN FUNDS		6,981	12,230	19,211	(53,600)
RECONCILIATION OF FUNDS:					
Total funds brought forward		453,281	131,365	584,646	638,246
TOTAL FUNDS CARRIED FORWARD		460,262	143,595	603,857	584,646

The notes on pages 9 to 21 form part of these financial statements.

EVA WOMEN'S AID LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 03938731

BALANCE SHEET
AS AT 31 MARCH 2017

	Note	£	2017 £	£	2016 £
FIXED ASSETS					
Tangible assets	8		354,631		387,568
CURRENT ASSETS					
Debtors	9	425		3,009	
Investments	10	190,149		188,571	
Cash at bank and in hand		131,392		78,647	
		<u>321,966</u>		<u>270,227</u>	
CREDITORS: amounts falling due within one year	11	(24,757)		(22,778)	
NET CURRENT ASSETS			<u>297,209</u>		<u>247,449</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>651,840</u>		<u>635,017</u>
CREDITORS: amounts falling due after more than one year	12		(47,983)		(50,371)
NET ASSETS			<u>603,857</u>		<u>584,646</u>
CHARITY FUNDS					
Restricted funds	13		460,262		453,281
Unrestricted funds	13		143,595		131,365
TOTAL FUNDS			<u>603,857</u>		<u>584,646</u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

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

The financial statements were approved and authorised for issue by the Trustees on 06-12-17 and signed on their behalf, by:



Gemma Brooke, Chair, Director and Trustee

The notes on pages 9 to 21 form part of these financial statements.

EVA WOMEN'S AID LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

1. ACCOUNTING POLICIES

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) (effective 1 January 2015), Charities SORP (FRS 102) and the Companies Act 2006.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Eva Women's Aid Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

1.6 Tangible fixed assets and depreciation

All assets costing more than £250 are capitalised

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

1. ACCOUNTING POLICIES (continued)

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold Property	-	25 or 50 years straight line
Furniture and Fixtures	-	2-4 years straight line
Office Equipment	-	4 years straight line

1.7 Operating leases

Rentals under operating leases are charged to the statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

1.8 Going concern

The company has taken action to reduce its cost base to match the funding available. It has free reserves of £143,595 and continues to tender for new opportunities.

On this basis the Trustees have prepared the financial statements on the going concern basis.

1.9 Interest receivable

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

1.10 Pensions

The company makes contributions on behalf of its employees to a group stakeholder scheme. The company's contributions to the scheme are charged as resources expended as they accrue.

1.11 Funds received on behalf of other groups

The company receives funds on behalf of small groups which it administers on their behalf. The company has no legal responsibility for the charitable application of those funds and therefore they are excluded from the financial statements.

1.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide..

1.13 Financial instruments

The 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.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

2. INCOME FROM DONATIONS AND SIMILAR INCOMING RESOURCES

	Restricted funds 2017 £	Unrestricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Donations received	-	6,596	6,596	5,974
Other similar incoming resources	-	1,000	1,000	4,336
Total donations and similar incoming resources	-	7,596	7,596	10,310
Total 2016	-	10,310	10,310	

3. FUNDRAISING INCOME

	Restricted funds 2017 £	Unrestricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Summer ball	-	870	870	8,768
Police european football	-	700	700	-
Total	-	1,570	1,570	8,768
Total 2016	-	8,768	8,768	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Restricted funds 2017 £	Unrestricted funds 2017 £	Total funds 2017 £	<i>Total funds 2016 £</i>
ISVA	20,000	-	20,000	20,000
Comic Relief	9,375	-	9,375	-
Big Lottery Fund Grant	204,515	-	204,515	156,552
Lloyds Foundation	40,000	-	40,000	-
Ministry of Justice Rape Support Fund	84,000	-	84,000	60,000
Police and Crime Commissioners Fund	22,850	-	22,850	-
Housing Benefit	-	54,632	54,632	61,604
Redcar and Cleveland "What Works"	-	-	-	29,034
Clinical Commissioning Group NHS Counselling	-	-	-	33,000
Ballinger Trust	-	-	-	29,400
Police and Crime Commissioners match Fund	20,000	-	20,000	11,500
Redcar and Cleveland Voluntary Development Agency	-	-	-	1,000
Home Office Training Grant	-	-	-	3,000
Middlesbrough and Teesside Philanthropic Society	-	-	-	3,000
Total	400,740	54,632	455,372	408,090

In 2016, of the total income from charitable activities £90,638 was to unrestricted funds and £317,452 was to restricted funds.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

5. EXPENDITURE

	Restricted funds 2017 £	Unrestricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Printing, postage and stationery	7,239	997	8,236	12,656
Telephone and fax	5,641	777	6,418	6,688
Travel and entertainment	4,244	585	4,829	4,004
Bank charges and interest	3,361	463	3,824	3,993
Premises expenses	24,328	3,352	27,680	38,402
Cleaning	2,074	286	2,360	1,997
Consultancy	18,287	2,476	20,763	23,603
HR costs	2,449	338	2,787	2,787
Sundries	17,972	2,476	20,448	20,528
Salaries and temporary staff	238,176	32,817	270,993	263,872
National Insurance	10,915	1,504	12,419	14,081
Pension costs	6,484	893	7,377	8,342
Depreciation	29,667	4,088	33,755	39,021
Training	5,606	789	6,395	3,827
Direct costs	9,158	1,271	10,429	19,582
Staff expenses	1,971	274	2,245	3,482
Advertising, PR literature and brochures	1,348	187	1,535	5,070
Independent examination	2,395	333	2,728	2,749
Total	391,315	53,906	445,221	474,684

In 2016, of the total charitable expenditure, £57,211 was to unrestricted funds and £417,473 was to restricted funds.

6. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2017 £	2016 £
Depreciation of tangible fixed assets:		
- owned by the charity	33,754	39,022

During the year, no Trustees received any remuneration (2016 - £NIL).
During the year, no Trustees received any benefits in kind (2016 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2016 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

7. STAFF COSTS

Staff costs were as follows:

	2017 £	2016 £
Wages and salaries	270,993	263,872
Social security costs	12,419	14,081
Other pension costs	7,377	8,342
	<u>290,789</u>	<u>286,295</u>

The average number of employees were:16 (2016:17) and the average monthly number of employees during the year expressed as full time equivalents was as follows (including casual and part time staff):

	No.	No.
Administration and support	4	3
Outreach and advocacy	8	8
Childrens' services	1	1
	<u>13</u>	<u>12</u>

No employee received remuneration amounting to more than £60,000 in either year.

8. TANGIBLE FIXED ASSETS

	Land and buildings £	Other fixed assets £	Total £
Cost			
At 1 April 2016	432,290	130,885	563,175
Additions	-	817	817
At 31 March 2017	<u>432,290</u>	<u>131,702</u>	<u>563,992</u>
Depreciation			
At 1 April 2016	84,076	91,531	175,607
Charge for the year	17,291	16,463	33,754
At 31 March 2017	<u>101,367</u>	<u>107,994</u>	<u>209,361</u>
Net book value			
At 31 March 2017	<u>330,923</u>	<u>23,708</u>	<u>354,631</u>
At 31 March 2016	<u>348,214</u>	<u>39,354</u>	<u>387,568</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

9. DEBTORS

	2017 £	2016 £
Trade debtors	-	2,701
Prepayments	425	308
	<u>425</u>	<u>3,009</u>

10. CURRENT ASSET INVESTMENTS

	2017 £	2016 £
Cash on deposit	<u>190,149</u>	<u>188,571</u>

11. CREDITORS: Amounts falling due within one year

	2017 £	2016 £
Bank loan (secured)	2,389	2,389
Other taxation and social security	5,700	-
Other creditors	6,480	6,480
Deferred income	5,891	9,367
Accruals	4,297	4,542
	<u>24,757</u>	<u>22,778</u>

12. CREDITORS: Amounts falling due after more than one year

	2017 £	2016 £
Bank loan (secured)	<u>47,983</u>	<u>50,371</u>

Creditors include amounts not wholly repayable within 5 years as follows:

	2017 £	2016 £
Repayable by instalments	<u>36,809</u>	<u>39,198</u>

The bank loan is secured upon one property and the company has made a £6,000 security deposit into a savings account with The Charity Bank as additional security for this loan, 60% of the total property value is secured against this loan.

EVA WOMEN'S AID LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

13. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 March 2017 £
Designated funds					
Designated Funds	50,000	-	-	-	50,000
General funds					
Eva Unrestricted reserves	81,365	64,101	(54,315)	2,444	93,595
Total Unrestricted funds	131,365	64,101	(54,315)	2,444	143,595
Restricted funds					
	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 March 2017 £
IVSA	-	20,000	(20,000)	-	-
Big Lottery Fund Grant	32,911	204,515	(168,639)	(1,063)	67,724
Big Lottery Fund Grant Capital Element	6,890	-	(6,890)	-	-
Northern Rock/Property Purchase	89,000	-	(3,708)	-	85,292
Ministry of Justice Rape Support Fund	-	84,000	(84,000)	-	-
Service User Support Fund	4,888	-	(245)	-	4,643
Domestic Violence Forum	1,049	-	-	-	1,049
Fixed Asset Fund	32,465	-	(7,376)	(1,381)	23,708
Move On Accommodation Fund	10,965	-	-	-	10,965
Lloyds Bank Over 45	-	40,000	(25,000)	-	15,000
Social Enterprise Investment Fund	259,213	-	(13,582)	-	245,631
Comic Relief	-	9,375	(3,125)	-	6,250
Ballinger Trust	15,900	-	(15,900)	-	-
Police and Crime Commissioners Fund	-	42,850	(42,850)	-	-
	453,281	400,740	(391,315)	(2,444)	460,262
Total of funds	584,646	464,841	(445,630)	-	603,857

EVA WOMEN'S AID LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

13. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at 1 April 2015 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/(out) £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2016 £</i>
Designated funds						
Designated Funds	50,000	-	-	-	-	50,000
	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
General funds						
Eva Unrestricted reserves	31,959	110,351	(57,446)	-	(3,499)	81,365
	<u>31,959</u>	<u>110,351</u>	<u>(57,446)</u>	<u>-</u>	<u>(3,499)</u>	<u>81,365</u>
Total Unrestricted funds	<u>81,959</u>	<u>110,351</u>	<u>(57,446)</u>	<u>-</u>	<u>(3,499)</u>	<u>131,365</u>

EVA WOMEN'S AID LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

13. STATEMENT OF FUNDS (continued)

Restricted funds

	<i>Balance at 1 April 2015 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/(out) £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2016 £</i>
IVSA	24,383	20,000	(44,383)	-	-	-
Big Lottery Fund Grant	36,911	156,552	(160,552)	-	-	32,911
Big Lottery Fund Grant Capital Element	20,380	-	(13,490)	-	-	6,890
Northern Rock/Property Purchase	104,508	-	(4,000)	-	(11,508)	89,000
Santander	5,000	-	(5,000)	-	-	-
Ministry of Justice Rape Support Fund	30,000	60,000	(90,000)	-	-	-
Service User Support Fund	4,888	-	-	-	-	4,888
CCG NHS Counselling	-	33,000	(33,000)	-	-	-
Domestic Violence Forum	1,049	-	-	-	-	1,049
Fixed Asset Fund	25,407	-	(7,949)	-	15,007	32,465
Move On Accommodation Fund	10,965	-	-	-	-	10,965
Lloyds Bank Over 45 Social Enterprise	20,000	-	(20,000)	-	-	-
Investment Fund	272,796	-	(13,583)	-	-	259,213
Home Office Training Grant	-	3,000	(3,000)	-	-	-
Middlesborough and Teesside Philanthropic Society	-	3,000	(3,000)	-	-	-
Redcar & Cleveland Voluntary Development Agency	-	1,000	(1,000)	-	-	-
Ballinger Trust	-	29,400	(13,500)	-	-	15,900
Police and Crime Commissioners Fund	-	11,500	(11,500)	-	-	-
	<u>556,287</u>	<u>317,452</u>	<u>(423,957)</u>	<u>-</u>	<u>3,499</u>	<u>453,281</u>
Total of funds	<u>638,246</u>	<u>427,803</u>	<u>(481,403)</u>	<u>-</u>	<u>-</u>	<u>584,646</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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13. STATEMENT OF FUNDS (continued)

The main areas of restricted funding in the year were:

ISVA Service

Home Office ISVA Fund £20,000 to be spent on supporting victims of domestic and sexual abuse.

Big Lottery Fund Grant

Income received in year £204,515 for a safe space refuge. The money left at the year end will be carried forward for expenditure in the next year.

Northern Rock Fresh Ideas Capital

The Northern Rock Fresh Ideas grant part funded a third house which was purchased in March 2015 and the fund includes the balance of the purchase price funded from unrestricted funds. The balance at the year end includes the cost of the property less depreciation.

Ministry of Justice Rape Support Fund

Income received in year £84,000 to support victims of sexual abuse.

Service User Support Fund

This fund is used to support all service users supported through Eva's services. Donations are spent on activities and treats for the women and their families. Any donations not spent are carried over to the following year.

Domestic Violence Forum

The Domestic Violence forum is a multi agency forum that was renamed to Domestic Violence Reduction Strategy Partnership. The local authority periodically allocates monies to be spent on expenditure relating to the forums' activities. There wasn't any expenditure activity on this fund during the year, the remaining balance on this fund will be carried over into the following year.

Fixed Asset Fund

Fixed assets purchased for the organisation are charged to the relevant fund and then transferred and depreciated through the fixed asset fund.

It is policy to hold all fixed assets which are not subject to restriction in the fixed asset fund. Net book values of fixed assets purchased with restricted funds are transferred into the fixed asset fund when the terms of the restrictions have been met.

Social Enterprise Investment Fund

This is a fixed asset fund that holds the 2 properties that EVA purchased with the SEIF Grant. These 2 properties are to be depreciated annually over 25 years.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

13. STATEMENT OF FUNDS (continued)

Move On Accommodation Fund

Eva own 2 properties purchased with a capital grant from the SEIF fund, these properties are part of the move on project. The balance to carry forward to next year is £10,965 received in previous years and held for the provision of furnishing properties as Eva lease them.

Lloyds Foundation

This funded a support worker for the over 45 project. Income of £40,000 was received during the year

Police & Crime Commisioners Fund

Income received in the year £42,850 for the provision of an independent sexual violence adviser service.

Comic Relief Fund

Income received in the year £9,375 for volunteer management training.

Purpose of Designated Funds

Funds are retained to meet the cost of redundancy, sickness and maternity pay for staff should the need arise.

Transfer of Funds

Transfers of funds represent the purchase of fixed assets which have then been transferred into the relevent fixed asset funds.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Restricted funds 2017 £	Unrestricted funds 2017 £	Total funds 2017 £
Tangible fixed assets	354,631	-	354,631
Current assets	105,631	216,335	321,966
Creditors due within one year	-	(24,757)	(24,757)
Creditors due in more than one year	-	(47,983)	(47,983)
	460,262	143,595	603,857

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Restricted funds 2016 £</i>	<i>Unrestricted funds 2016 £</i>	<i>Total funds 2016 £</i>
Tangible fixed assets	387,568	-	387,568
Current assets	65,713	204,513	270,226
Creditors due within one year	-	(22,777)	(22,777)
Creditors due in more than one year	-	(50,371)	(50,371)
	<u>453,281</u>	<u>131,365</u>	<u>584,646</u>

15. CONTINGENT LIABILITIES

The company has received grant funding which may be repayable if the terms and conditions of the grant are not adhered to. Contingent liabilities exist at the year end in respect of:

Big Lottery Fund Grant - £499,458 until June 2017.

Big Lottery Fund Grant - £165,058 until June 2020.

16. OPERATING LEASE COMMITMENTS

At 31 March 2017 the total of the charity's future minimum lease payments under non-cancellable operating leases was:

	2017 £	2016 £
Amounts payable:		
Within 1 year	13,780	13,780
Between 1 and 5 years	55,120	56,832
After more than 5 years	16,951	26,704
Total	<u>85,851</u>	<u>97,316</u>

17. TAXATION

The company is exempt from paying corporation tax on its charitable activities.