

Company registration number: 04694786

Charity registration number: 1100329

West Cornwall Women's Aid

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2016

Walker Moyle Ltd Statutory Auditors
Alverton Pavilion
Trewithen Road
Penzance
Cornwall
TR18 4LS



West Cornwall Women's Aid

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West Cornwall Women's Aid

Reference and Administrative Details

Trustees	Sarah Jewell Dorothy Noakes Anne Scott Heather Tucker Georgina Risby
Secretary	Cathy Lunt
Senior Management Team	Cathy Lunt, General Manager
Principal Office	C/o Coodes Solicitors 8 Market Street St Austell Cornwall PL25 4BB
Registered Office	C/o Coodes Solicitors 8 Market Street St Austell Cornwall PL25 4BB
Company Registration Number	04694786
Charity Registration Number	1100329
Solicitors	Coodes Solicitors 8 Market Street St Austell Cornwall PL25 4BB
Bankers	HSBC Plc Penzance 1 Greenmarket Penzance Cornwall TR18 2SD CAF Bank Ltd West Mallings Kings Hill West Mallings Kent ME19 4TA

West Cornwall Women's Aid

Reference and Administrative Details

Auditors

Walker Moyle Ltd Statutory Auditors
Alverton Pavilion
Trewithen Road
Penzance
Cornwall
TR18 4LS

Senior Statutory Auditor

Paula Thomas BA FCA DChA

West Cornwall Women's Aid

Trustees' Report

The Trustees, who are Directors for the purposes of company law, are pleased to present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2016. The report is a combined annual report containing a directors' report as required by company law. The financial statements have been prepared in accordance with current statutory requirements, the Articles of Association, and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP FRS 102).

Reference and Administrative information, set out on Pages 1 and 2, forms part of this report.

Governance

Cornwall Women's Aid was incorporated as a Company Limited by Guarantee on 12 March 2003 and is regulated by its Memorandum and Articles of Association.

The Company was registered with the Charity Commission on 27 October 2003. The Company is a Charity with the objects to provide relief of poverty, distress and suffering experienced by women and their children who have been abused in domestic situations.

The organisation is a charitable company limited by guarantee. The Company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the Company being wound up, members are required to contribute an amount not exceeding £10.

The individuals listed on Page 1 served as Directors for the purposes of Company Law and Trustees for the purpose of Charity Law during the year.

The Trustees meet regularly and are responsible for the strategic direction of the Charity. The day to day running of the Charity is overseen by the General Manager. Trustees are elected at the Annual General Meeting and one-third shall retire from office by rotation. Decisions are made based on a majority of votes.

The Trustees are an experienced and cohesive group. We seek to recruit Trustees with particular skills and interests. New Trustees complete a training programme.

The major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems or procedures have been established to manage those risks.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

West Cornwall Women's Aid

Trustees' Report

Objectives

The Charity's objects are to provide for the relief of poverty, distress and suffering experienced by women and their children who have been abused; physically, psychologically, sexually or financially.

In furtherance to these objectives West Cornwall Women's Aid (WCWA) will:

- Promote the **protection** of women and children at risk of abuse or harm through policy and practice
- Ensure the **prevention** of interpersonal and gender based abuse in the short and long term through public awareness and education of children as well as through an effective legal framework
- Develop the **provision** of effective services to meet the needs of all abused women and children
- Encourage a greater understanding of the nature of abusive relationships within the family and partner relationships; the detrimental effects this has on victims and their families and its consequent impact on a wide range of services
- Ensure there is a range of quality services available to protect and support victims and survivors – including help for children in abusive households

Activities

In determining activities Trustees have given due regard to the Charities Commission guidance on Public Benefit. Our activities deliver public benefit as follows:

- Exchange and analysis of information relating to domestic abuse and sexual violence (DASV) with the agencies represented at the Cornwall Domestic Abuse and Sexual Violence Delivery Group; feeding into Cornwall Domestic Abuse and Sexual Violence Strategic Implementation Group, MARAC Steering Group and Domestic Homicide Review Panel.
- Work with the Cornwall Community Safety Partnership for Safer Towns to target persistent problem areas and work with communities and partners to develop sustainable solutions.

Objectives:

Reduce crime and anti-social behaviour in line with Cornwall priorities

Generate more first time reports of domestic abuse through increasing awareness

Promote the zero tolerance to hate crime message and support third party reporting

Improve the local environment, reducing fear of crime and increasing satisfaction of local residents with their area as a place to live

- Representation at monthly MARAC's (for high risk clients) for West Cornwall
- Provide information to raise awareness of DASV and its impacts to the public
- Provide Refuge accommodation for up to 11 women and 16 children.
- Operate a Helpline for women in abusive relationships or households in West Cornwall and the Isles of Scilly
- Provide an Outreach service for women at risk assessed venues across West Cornwall
- Provide a free Counselling service
- Provide and facilitate a rolling group work programme, therapeutic groups, support groups and peer led groups for women who have experienced DASV including childhood abuse

West Cornwall Women's Aid

Trustees' Report

Achievements and Performance – Who used and benefited from our services

Refuge Services

We continue to provide Refuge accommodation for up to 11 women and 16 children. Service provision for 2015/16 as follows:

- Total number of women accommodated: 41
- Total number of children accommodated: 45
- Total number in Resettlement support: 17 women 14 children
- Length of stay: 20 – 24 weeks plus transitional resettlement support into the community
- Sample of referring agencies: Self-Referrals, National Women's Aid, Specialist DASV Providers including IDVAs, Police, Addiction Agencies, Housing Providers, Social Care and Health services

Community Services – Helpline, Outreach, Counselling and Group Work

These services are provided by specifically trained volunteers to women living in West Cornwall and the Isles of Scilly. Counsellors are at Diploma or Degree level. Community Services are key interventions for the early intervention, prevention and protection of women and children. Sustainable community support is provided to develop safety plans and prevent the breakdown of family structures.

We have run one Volunteer Training Programme this year seeking new recruits for Helpline, Outreach and Refuge services. Our Training Programme is 9 weeks, followed by a period of shadowing experienced staff before final assessment. The programme includes Understanding and Recognising Domestic Abuse and its Impacts, Risk Assessments, Safeguarding, Equality and Diversity, Inclusion and Family Law.

Helpline and Outreach

- Calls through the Helpline: 2020
- New Helpline clients: 272
- Outreach visits: 169

Counselling

- Number of women in weekly counselling sessions: 110
- Number of new counselling assessments completed: 133

Group Work Programme

- Weekly therapy group in Penzance
- Weekly therapy group at Addaction in Redruth
- Weekly drop in group in Penzance
- Weekly textiles group in Penzance
- Monthly refuge resettlement group
- Fortnightly swimming group for ex refuge women
- Assertive & wellbeing course
- Peer support groups
- Service user steering groups
- A range of task focused groups, including jewellery making, arts & crafts, singing and yoga

Total number of women supported in groups: 102

West Cornwall Women's Aid

Trustees' Report

Volunteer Activities

- Training: 487
- Travel: 1087
- Supervision: 410
- Refuge: 116
- Helpline/Outreach: 1037
- Counselling: 1134
- Group work: 371
- Volunteer Training Programme 461
- Trustees: 237

Total number of volunteer hours: 5,338

Total number of volunteers: 37

Number of volunteers moving into paid work: 9

Service User and Community Connection

The reports provided by service users on Empowerment Stars (tool used to collect changes) have demonstrated the benefits of receiving long term services. We know the effects of abuse are so detrimental to women and their families. The management of day to day tasks can be seriously compromised and so far reaching that women need additional time to recover and re-learn important skills that keep them and their families safe. The road to recovery often involves working through feelings of guilt and shame, low self-esteem and lack of confidence. Our work is designed to take full account of the possible stages a woman may face whilst she recovers.

During this reporting year we have completed 145 service user reviews; of these:

105 women have reported reduced suicide ideation and isolation.

97 women have reported improvement in their mental health with reduced feelings of depression and anxiety.

60 women have report increased empowerment which has improved management of day to day tasks.

126 women have reported more protective behaviours and better risk management for themselves and their families

41 women have shown increased awareness and knowledge of available opportunities in the community through volunteering and education.

50 women have shown improved skills in budgeting and debt management.

27 women are in education and voluntary work.

16 women are in work.

WCWA service users, staff and volunteers formed part of consultation groups to influence how organisations respond to DASV and to inform the Cornwall DASV Needs Assessment produced in November 2015.

WCWA was a lead DASV agency in the development of Cornwall Housing DASV referral pathway launched in May 2016.

West Cornwall Women's Aid

Trustees' Report

At a strategic level we have contributed to the Drug, Alcohol and DASV Protocol 2016 for Cornwall; we are identified in protocol in the service directory for specialist support pathways

Many domestic abuse and sexual violence victims and survivors present with additional support needs eg. drug/alcohol misuse. In order to provide the optimum support to all women we have accessed training from local addiction agencies to gain a better understanding of drugs and alcohol, including risk levels and functionality. Where possible we want to remove potential barriers for abuse victims to access our services. We are at the formulative stages of developing a partnership with Bosence Farm rehabilitation and detox centre. We are developing a 2 way referral pathway and staff from both organisations are shadowing staff on duty. Front line staff have received training on drug and alcohol use and risk management

WCWA delivered training and promotional presentations to GP surgeries, IDVA service, mental health, social care and leaving care teams and jobcentres. We are now the lead DASV provider at quarterly multi-agency meetings with YMCA and Cudrose Royal Naval Base.

WCWA has provided one to one consultation sessions for women identified as victims at a local Children's Centre.

WCWA had a significant presence at a Reclaim the Night event in Penzance to mark the end of National DASV week in November 2015. The candlelight procession was the first of its kind in our locality.

WCWA had a promotional stall at Mazey Day cultural festival in Penzance attracting over 15,000 people.

WCWA has increased its profile and accessibility via social media.

As a member of National Women's Aid we are up to date and involved in campaigning to influence government policy on the issues that matter, often resulting in legislative change: coercive and controlling behaviour being made a crime in 2015.

Public awareness raising about the vital role charities play in providing specialist support services to abuse victims and survivors is essential and the fact that charities often work with the most marginalised groups including disabled, BAMER and LGBT and complex needs victims. There is clear evidence that these groups are reluctant to report to statutory services but do engage with charity and voluntary agencies.

Developments

At the annual Cornwall Volunteer Awards in November 2015 a WCWA volunteer won the Community Safety Volunteer of the Year award and another volunteer won Volunteer of the Year award for Personal Development, this volunteer also won the prestigious Volunteer of the Year 2015 award.

WCWA achieved the National Women's Aid Quality Mark for service provision in September 2015. This evidences that we provide a high quality of service to women and children whose lives have been affected by DASV. The assessments are set against the following:

Standard 1: Safety, Security and Dignity

Standard 2: Rights and Access

Standard 3: Physical and Emotional Health

Standard 4: Stability, Resilience and Autonomy

Standard 5: Children and Young People

Standard 6: Prevention

Standard 7: Accountability and Leadership

West Cornwall Women's Aid

Trustees' Report

In this reporting period we have started to deliver building self-esteem courses in Camborne, an area of multiple deprivation. The erosion of esteem and loss of identity can have far reaching impacts physically and mentally and can severely limit life chances. These courses are a growth in WCWA provision.

We also now deliver a specialist course for new service users on Managing the Effects of Abuse. This is a 6 weekly programme. The focus is based on the principles of cognitive behaviour therapy, educating service users about domestic abuse, cycles and its impacts and developing coping skills.

In responding to an increase in abuse and sexual attacks with young people in Penzance we are now offering drop in sessions for students attending Penwith College. This intervention is now also providing a referral route into our counselling service.

Through the Big Lottery Building Capabilities programme we commissioned a local company to design a new and secure database. The new database is now operational and collects additional information e.g. it has the ability to track serial perpetrators and enable more sophisticated data reporting to a range of audiences, including funders, Cornwall Council DASV Strategic Lead, DASV Providers, Police and National Women's Aid.

With the support of Lloyds Bank Foundation England and Wales Enhance Programme we are now building a new website.

Our aim is to create a user friendly website and one which we can edit and update. We are currently working on the site construction, this should be completed in October 2016. The site can be accessed for referrals and contact details. The website is a vital medium as a point of contact for victim and survivors and a point of reference and consultation for professionals. It is also an effective publicity and recruitment tool.

Financial review

The Statement of Financial Activities (including Income and Expenditure Account) on Page 13 shows an excess of income over expenditure for the year of £15,052 (2015: £19,101). Total reserves held at the year-end are £138,831 (2015: £123,779). Total reserves have increased this year. Free reserves not represented by Fixed Assets or Restricted Funds but including Designated Funds are £67,387 (2015: £70,099) and will be built up to cover three months expenditure which is in line with the reserves policy.

Policy on reserves

The Charity Commission recommends an amount not less than the equivalent of 3 months' expenditure is kept in free reserves and this is also the reserves policy of West Cornwall Women's Aid.

The Trustees have established, by reference to anticipated costs that may be incurred in the future, that designated reserves are required for future redundancy costs, should they be required, and capital costs. The level of designated funds at the year-end was £63,960 (2015: £63,960) and these are detailed at Note 19.

Principal funding sources

The principle funding sources are from CSPD, Big Lottery and other Grant providers. The corresponding expenditure of this income is made in accordance with the contract or grant agreement.

West Cornwall Women's Aid


Trustees' Report

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the Charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the Charity on 17.10.16 and signed on its behalf by:


Sarah Jewell
Trustee


Anne Scott
Trustee

West Cornwall Women's Aid

Statement of Trustees' Responsibilities

The trustees (who are also the directors of West Cornwall Women's Aid for the purposes of company law) are responsible for preparing the and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

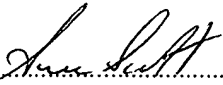
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the Charity on 17.10.16 and signed on its behalf by:


.....
Sarah Jewell
Trustee


.....
Anne Scott
Trustee

West Cornwall Women's Aid

Independent Auditors' Report to the members of West Cornwall Women's Aid

We have audited the financial statements of West Cornwall Women's Aid for the year ended 31 March 2016, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).

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

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 10), 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. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on the financial statements

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 2016 and of its results 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.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

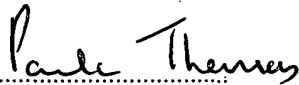
West Cornwall Women's Aid

Independent Auditors' Report to the members of West Cornwall Women's Aid

Matters on which we are required to report by exception

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.



Paula Thomas BA FCA DChA (Senior Statutory Auditor)

For and on behalf of Walker Moyle Ltd Statutory Auditors, Statutory Auditor

Alverton Pavilion
Trewithen Road
Penzance
Cornwall
TR18 4LS

Date: 18th October 2016

West Cornwall Women's Aid

Statement of Financial Activities for the Year Ended 31 March 2016 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2016 £	Total 2015 £
Income and Endowments from:					
Donations and legacies	2	5,535	210,970	216,505	221,694
Charitable activities	3	85,980	196,832	282,812	282,778
Other trading activities	4	235	-	235	1,216
Investment income	5	109	-	109	78
Total Income		91,859	407,802	499,661	505,766
Expenditure on:					
Charitable activities	6	(99,370)	(385,239)	(484,609)	(486,665)
Total Expenditure		(99,370)	(385,239)	(484,609)	(486,665)
Net (expenditure)/income		(7,511)	22,563	15,052	19,101
Transfers between funds		527	(527)	-	-
Other recognised gains and losses					
Net movement in funds		(6,984)	22,036	15,052	19,101
Reconciliation of funds					
Total funds brought forward		100,611	23,168	123,779	104,678
Total funds carried forward	19	93,627	45,204	138,831	123,779

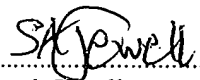
All of the Charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2015 is shown in note 19.

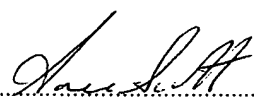
West Cornwall Women's Aid
(Registration number: 04694786)
Balance Sheet as at 31 March 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible assets	13	31,905	37,160
Current assets			
Debtors	14	22,895	21,699
Cash at bank and in hand		<u>136,173</u>	<u>128,556</u>
		159,068	150,255
Creditors: Amounts falling due within one year	15	<u>(52,142)</u>	<u>(63,636)</u>
Net current assets		<u>106,926</u>	<u>86,619</u>
Net assets		<u>138,831</u>	<u>123,779</u>
Funds of the Charity:			
Restricted income funds		45,204	23,166
Unrestricted income funds			
Unrestricted income funds		<u>93,627</u>	<u>100,613</u>
Total funds		<u>138,831</u>	<u>123,779</u>

The financial statements on pages 13 to 31 were approved by the trustees, and authorised for issue on ~~17.10.16~~ and signed on their behalf by:



 Sarah Jewell
 Trustee



 Anne Scott
 Trustee

West Cornwall Women's Aid

Statement of Cash Flows for the Year Ended 31 March 2016

	Note	2016 £	2015 £
Cash flows from operating activities			
Net cash income		15,052	19,101
Adjustments to cash flows from non-cash items			
Depreciation		7,468	8,531
Investment income	5	(109)	(78)
Loss on disposal of fixed assets held for the charity's own use	9	652	411
		<u>23,063</u>	<u>27,965</u>
Working capital adjustments			
Increase in debtors	14	(1,196)	(14,259)
(Decrease)/increase in creditors	15	(18,552)	7,152
Increase in deferred income		<u>7,058</u>	<u>6,589</u>
Net cash flows from operating activities		<u>10,373</u>	<u>27,447</u>
Cash flows from investing activities			
Interest receivable and similar income	5	109	78
Purchase of tangible fixed assets	13	<u>(2,865)</u>	<u>(2,609)</u>
Net cash flows from investing activities		<u>(2,756)</u>	<u>(2,531)</u>
Net increase in cash and cash equivalents		7,617	24,916
Cash and cash equivalents at 1 April		<u>128,556</u>	<u>103,640</u>
Cash and cash equivalents at 31 March		<u><u>136,173</u></u>	<u><u>128,556</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2016

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Basis of preparation

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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

West Cornwall Women's Aid 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 notes.

Going concern

The financial statements have been prepared on a going concern basis.

There are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern.

Transition to FRS 102

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatement of comparative items in the balance sheet or statement of financial activities has been required.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2016

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the Charity has unconditional entitlement.

Donated services and facilities

In accordance with the Charities SORP (FRS 102), the time provided by general volunteers is not recognised. More information about volunteers contributions is included in the trustees' report.

Investment income

Investment income is recognised on a receivable basis.

Charitable activities

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Other income

Material incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

Costs of generating funds are the costs associated with attracting voluntary income.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating staff costs by the time spent and other costs by their usage.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2016

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	20% per annum on a reducing balance basis
Computers	33% per annum on a reducing balance basis
Building improvements	15% per annum on a reducing balance basis

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price.

Fund accounting

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the Charity.

Designated funds are unrestricted funds are resources set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2016

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

Financial instruments

Classification

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Recognition and measurement

Basic financial assets and liabilities are initially measured at transaction price (including transaction costs) and subsequently measured at their settlement value.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2016

2 Income from donations and legacies

	Unrestricted funds			
	General £	Restricted funds £	Total 2016 £	Total 2015 £
Donations and legacies;				
Other Donations	5,535	-	5,535	28,316
Grants;				
Core Running Costs (Henry Smith Grant)	-	-	-	5,390
Childrens Workers (BBC Children In Need)	-	32,642	32,642	30,727
Volunteer Project (Big Lottery Fund Grant)	-	55,209	55,209	53,036
Community Services Project (Big Lottery Fund Grant)	-	99,727	99,727	95,512
Counselling Management (Lloyds Bank Foundation)	-	16,667	16,667	-
Resettlement Worker (Police and Crime Commissioners Competed Fund)	-	6,000	6,000	7,723
Other Counselling and Advice Grants	-	725	725	990
	<u>5,535</u>	<u>210,970</u>	<u>216,505</u>	<u>221,694</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2016

3 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2016
	General £	£	£
CSPD Refuge	-	180,332	180,332
CSPD Children in Refuge	-	16,500	16,500
Refuge rental income	85,980	-	85,980
	<u>85,980</u>	<u>196,832</u>	<u>282,812</u>

4 Income from other trading activities

	Unrestricted funds	Total 2016	Total 2015
	General £	£	£
Fundraising	235	235	1,216
	<u>235</u>	<u>235</u>	<u>1,216</u>

5 Investment income

	Unrestricted funds	Total 2016	Total 2015
	General £	£	£
Income from other investments	109	109	78
	<u>109</u>	<u>109</u>	<u>78</u>

6 Expenditure on charitable activities

	Activity undertaken directly	Activity support costs	Total 2016
	£	£	£
Community Services Project	47,145	23,592	70,737
CSPD Refuge Services	216,372	46,857	263,229
Volunteer Project	45,793	21,846	67,639
Counselling Management	11,092	4,435	15,527
Property costs	50,642	-	50,642
Cost of raising funds	-	5,681	5,681
Governance	7	11,147	11,154
	<u>371,051</u>	<u>113,558</u>	<u>484,609</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2016

6 Expenditure on charitable activities (continued)

Analysis of charitable activities

	Cost of raising funds	Community Support Project	Counselling and Advice	Volunteer Project	Counselling Management	Property costs	Apportionment of support costs	Auditors' Remuneration	Other Accountancy Costs	Total
Direct costs										
Other direct costs	-	-	9,438	9,797	-	-	7	-	-	19,242
Establishment costs	-	-	-	-	-	47,380	-	-	-	47,380
Depreciation of tangible fixed assets	-	921	2,594	632	59	3,262	-	-	-	7,468
Loss on sale of tangible fixed asset	-	-	544	108	-	-	-	-	-	652
Employment costs	-	46,224	203,796	16,713	11,033	-	-	-	-	277,766
Sundry and other costs	-	-	-	18,543	-	-	-	-	-	18,543
	<u>-</u>	<u>47,145</u>	<u>216,372</u>	<u>45,793</u>	<u>11,092</u>	<u>50,642</u>	<u>7</u>	<u>-</u>	<u>-</u>	<u>371,051</u>
Support costs										
Employment costs	5,099	-	40,557	19,134	-	-	3,869	-	-	68,659
Office expenses	582	23,592	5,556	2,712	4,435	-	469	-	-	37,346
Accountancy fees	-	-	744	-	-	-	-	-	1,620	2,364
Auditors' remuneration	-	-	-	-	-	-	-	5,189	-	5,189
	<u>5,681</u>	<u>23,592</u>	<u>46,857</u>	<u>21,846</u>	<u>4,435</u>	<u>-</u>	<u>4,338</u>	<u>5,189</u>	<u>1,620</u>	<u>113,558</u>
	<u>5,681</u>	<u>70,737</u>	<u>263,229</u>	<u>67,639</u>	<u>15,527</u>	<u>50,642</u>	<u>4,345</u>	<u>5,189</u>	<u>1,620</u>	<u>484,609</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2016

7 Analysis of governance and support costs

Basis of allocation

Reference	Method of allocation
Employment costs	Based on estimate of time spent
Office expenses	Allocated based on time spent
Staff support	Based on the employment costs ratios

Governance costs

	Unrestricted funds	Restricted funds	Total 2016	Total 2015
	General £	£	£	£
Audit fees				
The audit of the charity's annual accounts	-	5,189	5,189	4,655
Legal fees	-	1,620	1,620	1,197
Allocated support costs	1,235	3,110	4,345	6,322
	<u>1,235</u>	<u>9,919</u>	<u>11,154</u>	<u>12,174</u>

8 Government grants

Cornwall Council have provided the following contractual income during the year, to assist with the operating activities of the charity:

- £180,332 for refuge provision, support and resettlement costs,
- £16,500 for the support of children in the refuge.

The amount recognised in the financial statements as income from charitable income was £196,832 (2015 - £196,832).

9 Net incoming/outgoing resources

Net incoming/outgoing resources for the year include:

	2016 £	2015 £
Audit fees	5,189	4,655
Loss on disposal of fixed assets held for the charity's own use	652	411
Depreciation of fixed assets	<u>7,468</u>	<u>8,530</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2016

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2016 £	2015 £
Staff costs during the year were:		
Wages and salaries	316,651	319,350
Social security costs	<u>22,277</u>	<u>20,190</u>
	<u>338,928</u>	<u>339,540</u>

The monthly average number of persons (including senior management team) employed by the Charity during the year was as follows:

	2016 No	2015 No
Fundraising and marketing	1	1
Charitable activities	<u>18</u>	<u>16</u>
	<u>19</u>	<u>17</u>

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

The total employee benefits of the key management personnel of the Charity were £36,628 (2015 - £36,171).

12 Taxation

As a registered charity West Cornwall Women's Aid is therefore generally exempt from income tax and capital gains tax on its charitable activities. No tax was charged in the year (2015 - £nil).

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2016

13 Tangible fixed assets

	Short leasehold land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2015	80,952	88,872	169,824
Additions	-	2,865	2,865
Disposals	-	(2,984)	(2,984)
At 31 March 2016	<u>80,952</u>	<u>88,753</u>	<u>169,705</u>
Depreciation			
At 1 April 2015	59,208	73,456	132,664
Charge for the year	3,261	4,207	7,468
Eliminated on disposals	-	(2,332)	(2,332)
At 31 March 2016	<u>62,469</u>	<u>75,331</u>	<u>137,800</u>
Net book value			
At 31 March 2016	<u>18,483</u>	<u>13,422</u>	<u>31,905</u>
At 31 March 2015	<u>21,744</u>	<u>15,416</u>	<u>37,160</u>

14 Debtors

	2016 £	2015 £
Trade debtors	11,817	10,781
Prepayments	<u>11,078</u>	<u>10,918</u>
	<u>22,895</u>	<u>21,699</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2016

15 Creditors: amounts falling due within one year

	2016 £	2015 £
Trade creditors	2,613	18,400
Other taxation and social security	6,235	5,560
Accruals	12,772	16,212
Deferred income	<u>30,522</u>	<u>23,464</u>
	<u>52,142</u>	<u>63,636</u>
		2016 £
Deferred income at 1 April 2015		23,464
Resources deferred in the period		30,522
Amounts released from previous periods		<u>(23,464)</u>
Deferred income at 31 March 2016		<u>30,522</u>

Deferred income relates to grant funding received in advance and deferred in accordance with the relevant accounting policy.

16 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2016 £	2015 £
Land and buildings		
Within one year	6,000	6,000
Between one and five years	<u>1,500</u>	<u>7,500</u>
	<u>7,500</u>	<u>13,500</u>
Other		
Within one year	1,306	-
Between one and five years	<u>4,896</u>	<u>-</u>
	<u>6,202</u>	<u>-</u>

17 Charity status

The Charity is a private company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the Charity in the event of liquidation.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2016

18 Contingent assets

The BBC Children in Need grant is a multi-year grant that provides for the expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a 3 year grant to April 2018 to receive around £33,000 per year.

The Big Lottery Fund Community Services Project is a multi-year grant that provides for the expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a 5 year grant to May 2020 to receive around £100,000 per year.

The Big Lottery Fund Volunteer Programme Project is a multi-year grant that provides for the expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a 5 year grant to 2017 to receive around £54,000 per year.

The CSPD contract provides for the expenditure of the contract to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The contract is a 2 year contract to 2017 to receive around £180,000 per year.

The CSPD Children in Refuge contract provides for the expenditure of the contract to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The contract is a 2 year contract to 2017 to receive around £16,500 per year.

During the year the charity was awarded a grant from Lloyds Bank Foundation England and Wales for a Counselling Supervision and Management Project. This is a multi-year grant that provides for the expenditure of the grant to be for future periods. The income in respect of future periods has therefore not been included in the current year accounts. The grant is a 2 year grant to July 2017 to receive around £25,000 per year.

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2016

19 Funds

	Balance at 1 April 2015 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2016 £
Unrestricted funds					
<i>Unrestricted general funds</i>					
General Fund	36,653	91,859	(99,372)	527	29,667
<i>Unrestricted designated funds</i>					
Capital Reserve	43,960	-	-	-	43,960
Liquidation Reserve	20,000	-	-	-	20,000
	<u>63,960</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>63,960</u>
Total unrestricted funds	<u>100,613</u>	<u>91,859</u>	<u>(99,372)</u>	<u>527</u>	<u>93,627</u>
Restricted funds					
CSPD	5,600	180,332	(174,284)	-	11,648
Emergency Assistance Grants	420	725	(1,145)	-	-
Henry Smith Charity	1,273	-	(1,021)	(252)	-
BBC Children in Need: Outreach/Children Workers	1,127	32,642	(30,224)	-	3,545
Safer Cornwall: Childrens Outings etc.	433	-	(158)	(275)	-
CSPD Children in Refuge	1,590	16,500	(14,649)	-	3,441
Volunteer Project: Big Lottery Fund Grant	8,031	55,209	(57,701)	-	5,539
Community Services Project: Big Lottery Fund Grant	2,535	99,727	(83,353)	-	18,909
Resettlement Worker: Police and Crime Commissioners Competed Fund	2,157	6,000	(6,248)	-	1,909
Counselling Management: Lloyds Bank Foundation	-	16,667	(16,454)	-	213
	<u>23,166</u>	<u>407,802</u>	<u>(385,237)</u>	<u>(527)</u>	<u>45,204</u>
Total restricted funds	<u>23,166</u>	<u>407,802</u>	<u>(385,237)</u>	<u>(527)</u>	<u>45,204</u>
Total funds	<u>123,779</u>	<u>499,661</u>	<u>(484,609)</u>	<u>-</u>	<u>138,831</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2016

	Balance at 1 April 2014 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2015 £
Unrestricted funds					
<i>Unrestricted general funds</i>					
General Fund	14,634	115,556	(93,303)	(234)	36,653
<i>Unrestricted designated funds</i>					
Capital Reserve	20,000	-	-	-	20,000
Liquidation Reserve	33,960	-	-	10,000	43,960
Furniture Reserve	10,000	-	-	(10,000)	-
	<u>63,960</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>63,960</u>
Total unrestricted funds	<u>78,594</u>	<u>115,556</u>	<u>(93,303)</u>	<u>(234)</u>	<u>100,613</u>
Restricted funds					
CSPD	4,397	180,332	(179,129)	-	5,600
Emergency Assistance Grants	537	990	(1,107)	-	420
Henry Smith Charity	2,378	5,390	(6,495)	-	1,273
BBC Children in Need: Outreach/Children Workers	-	30,727	(29,600)	-	1,127
Safer Cornwall: Childrens Outings etc.	710	-	(277)	-	433
CSPD Children in Refuge	6,144	16,500	(21,054)	-	1,590
Volunteer Project: Big Lottery Fund Grant	9,226	53,036	(54,231)	-	8,031
Community Services Project: Big Lottery Fund Grant	2,402	95,512	(95,379)	-	2,535
Community Foundation	290	-	(298)	8	-
Resettlement Worker: Police and Crime Commissioners Competed Fund	-	7,723	(5,792)	226	2,157
	<u>26,084</u>	<u>390,210</u>	<u>(393,362)</u>	<u>234</u>	<u>23,166</u>
Total restricted funds	<u>26,084</u>	<u>390,210</u>	<u>(393,362)</u>	<u>234</u>	<u>23,166</u>
Total funds	<u>104,678</u>	<u>505,766</u>	<u>(486,665)</u>	<u>-</u>	<u>123,779</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2016

The specific purposes for which the funds are to be applied are as follows:

Unrestricted funds:

The Capital Reserve is a deposit towards the cost of purchasing a property if required in the future.

The Liquidation Reserve is a contingency fund to pay outstanding bills and redundancy costs should the Charity discontinue.

The Furniture Reserve is no longer required.

Restricted funds:

The CSPD Contract (previously known as Supporting People) is to cover refuge provision, support and resettlement costs.

The Henry Smith Charity has provided a grant to fund core running costs, part salary of the General Manager and a Funding Processor and also to top up the hours of a Group Development Officer.

BBC Children in Need has funded Children's Workers In Refuge, including outreach.

CSPD provided funds for supporting children in the refuge.

The Big Lottery Fund has provided funds for the Volunteer Programme.

The Big Lottery Fund Grant has provided funds for the Community Services Project - Helpline, Outreach, Counselling and Group Work.

Lloyds Bank Foundation England and Wales has provided funds for the Counselling Project, with the funding for the supervision and management of counsellors.

All other grants were given for specific activities and projects.

Balances were sufficient to enable each fund to be applied in accordance with any restrictions.

20 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General funds	funds	Total funds
	£	£	£
Tangible fixed assets	26,240	5,665	31,905
Current assets	89,007	70,061	159,068
Current liabilities	(21,620)	(30,522)	(52,142)
Total net assets	<u>93,627</u>	<u>45,204</u>	<u>138,831</u>

West Cornwall Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2016

21 Related party transactions

There were no related party transactions in the year.

Controlling entity

The charity is controlled by the Trustees who are all Directors of the company.