

Company registration number: 04694786

Charity registration number: 1100329

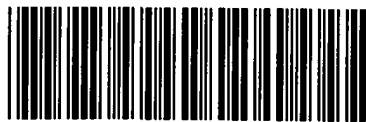
# West Cornwall Women's Aid

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

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COMPANIES HOUSE

Walker Moyle Ltd  
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**

Jenny Wingham  
Alexandra Lethbridge  
Rachel Garside  
Rosalind Norton  
Irene Sampson (resigned 20 April 2022)  
John Watts (resigned 30 April 2023)  
Tessa Snellgrove (resigned 6 June 2023)  
Emily Harrington  
Rhianon Jones  
Mandy Pearce (resigned 31 March 2023)  
Ellen Rudge  
Gemma Pople  
Sue Penna  
Kirsty Arthur

### **Senior Management / Leadership Team**

Elizabeth Matthews, CEO and Company Secretary

### **Charity Registration Number**

1100329

### **Company Registration Number**

04694786

### **Registered Office**

The charity is incorporated in England and Wales.  
Maura Place  
11 Market Place  
Penzance  
England  
TR18 2JB

### **Solicitors:**

Coodes Solicitors  
8 Market Street  
St Austell  
Cornwall  
PL25 4BB

### **Senior Statutory Auditor**

Paula Thomas BA FCA DChA

### **Auditor**

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

### **Bankers**

HSBC Plc  
Penzance  
1 Greenmarket  
Penzance  
Cornwall  
TR18 2SD

# **West Cornwall Women's Aid**

## **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2023. 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 Page 1, forms part of this report.

### **Governance**

West 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 CEO. 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**

### **Charity History**

West Cornwall Women's Aid (WCWA) has been working in the field of Domestic Abuse and Sexual Violence (DASV) and delivering projects in West Cornwall for 34 years. WCWA was established in 1987 by a group of female volunteers who initially ran a Helpline in Penzance. WCWA research established the level of need for safe accommodation for women and children seeking to flee from DASV. A campaign to raise the profile of the project and findings from the research resulted in the acquisition of suitable premises which became an operational refuge in 1992; whilst retaining an office and support services in central Penzance. A second refuge property was acquired in 1995. WCWA can accommodate up to 11 women and 16 children within its refuge provision, which is a UK wide resource.

The Community Service Project was established in 2001, for women and children living in West Cornwall and the Isles of Scilly whose lives have been affected by DASV. WCWA provides Helpline, Outreach, Counselling and Group Work Programmes. It is well documented that where women and children are forced to flee the county this serves to compound their difficulties - loss of family and friends, loss of local connection and disruption to education. The effectiveness of the Community Services Development Project is due to early intervention, prevention and protection; intervention type is defined by the women and children, preventing the breakdown of family structures and sustainable community support. Specifically trained volunteers are the direct workforce for the Community Services Project.

WCWA is women-founded and women-led. Gender based violence against women and girls is a violation of human rights and is rooted in gender inequality. WCWA aims to educate and build individual resilience of women and girls to reduce further abuse and increase life chances for themselves, their children and consequently generations to come. WCWA defines itself as a feminist organisation that strongly believes in empowering women experiencing domestic violence and abuse to take control of their own lives and to make their own choices and decisions.

### **Mission Statement**

#### **Vision**

West Cornwall Women's Aid's vision is of a world where women and children live their lives free from domestic and sexual abuse.

#### **Mission**

West Cornwall Women's Aid exists to bring an end to the harm done through domestic abuse and sexual violence. Our work is holistic and empowering, working alongside survivors to achieve independent lives free from abuse.

#### **Values**

West Cornwall Women's Aid's core values reflect our history and were developed with staff, service users and trustees. We are:

- Women and children focused
- Empowering
- Diverse and anti-discriminatory in our practice
- Committed to service users having a central voice within the organisation
- Feminist in our understanding of domestic abuse and sexual violence

# **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 or children who have experienced domestic abuse and/or sexual violence irrespective of race, culture, sexual orientation or ability, in particular but not exclusively by:

- a) providing short term refuge accommodation to women and their children whose safety is at risk as a result of domestic abuse, sexual violence including exploitation and modern slavery, honour-based violence and female genital mutilation;

- b) providing support services to women and their children in refuge accommodation to meet their additional physical, mental and emotional needs, to promote their long-term safety and well-being and to enable them to progress from danger to safety and independence;

- c) providing on-going community-based support for the health and well-being of women and their families who are safe to do so and who wish to do so, to stay in their own homes;

- d) providing community resettlement services to support women and their children progressing from refuge accommodation to independent living;

- e) recruiting, training and supporting paid and unpaid staff to provide a range of community-based services to women and children (in particular but not exclusively one to one support, counselling, helpline, psycho-educational and other well-being activities).

- to inform and educate the public, other service providers and authorities and the media on gender-based abuse and its impacts.

# **West Cornwall Women's Aid**

## **Trustees' Report**

### **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 Group, MARAC Steering Group and Domestic Homicide Review Panel
- Exchange information relating to DASV with Safer Cornwall and Police & Crime Commissioner
- 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
- Representation at Multi Agency Referral Conferences (MARAC)
- 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, in West Cornwall, for women who are, or have been, in abusive relationships or households or who have experienced sexual abuse
- Provide on-going telephone and on-line support for women in West Cornwall and the Isles of Scilly
- Provide a face-to-face support 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, psycho-educational courses, CBT, empowerment workshops and peer led groups for women whose lives have been affected by abuse including historic/childhood abuse
- In collaboration with partners co-ordinate and lead an annual vigil and 'Reclaim the Night' event in Penzance during 16 Days of Action
- Through an Informal partnership (via a sub-contract) with lead organisation, The Women's Centre Cornwall, and Konnect Communities WCWA now delivers support to women in West Cornwall who are experiencing domestic abuse and are at risk of homelessness through the Krefta service. The service commenced in September 2022

# **West Cornwall Women's Aid**

## **Trustees' Report**

### **Achievements and Performance**

In this reporting year we have been awarded the following grants/contracts:

Safer Cornwall commissioned refuge provision and resettlement programme for women and children (staff and services) April 2020 - 2023, and this was extended to March 2024

Our National Lottery 5-year grant commenced its second year in September 2022

In August 2022, The Women's Centre Cornwall were awarded the contract to provide an outreach service, Krefta, for people fleeing domestic abuse who could not access specialist accommodation. In an informal partnership WCWA agreed, via a 2-year sub-contracting arrangement, to deliver the service to eligible women in West Cornwall. Krefta: Year 1 £81,611, Year 2 £83,243

We were pleased to be supported by a range of grant funders throughout the year. These included: Morrisons, Caledonia Charitable Trust, Brook Trust, Lloyds Foundation.

Our existing funders include:

- BBC Children in Need
- Garfield Weston Foundation
- Trevi - Southwest Women's Spark Project
- National Lottery Community Fund
- HeadStart
- Cornwall Council Community Chest
- Cornwall Community Foundation small grants

Donations received have been both financial and in kind. Donations range from holidays, outings, and gifts for women and children to vital items such as pushchairs and women's sanitary products. Members of the public have supported WCWA by donating items for use both in our refuge and within the community. Several community groups have continued to offer support, including local churches, Rotary clubs and local arts organisations



# **West Cornwall Women's Aid**

## **Trustees' Report**

### **Who used and benefited from our services**

#### **Refuge Services**

The provision of a refuge service, to women and children who are at high risk from domestic abuse, is a key component of WCWA's service provision. Women and children receive intensive support focused on increasing their safety and assisting them in their recovery from abuse. We aim to improve well-being and an understanding of the dynamics of domestic abuse.

We continue to provide Refuge accommodation for up to 11 women and 16 children and a resettlement programme for women and children after they leave the refuge.

Service provision for 2022/23 as follows:

- Total number of women accommodated in refuge: 29
- Total number of new women accommodated in refuge: 24
- Total number of new children accommodated in refuge: 17
- Length of stay: The total number of bed nights was 3,240, which averaged at 111 per woman/family
- Sample of referring agencies: Self-Referrals, National Women's Aid, Specialist DASV Providers including IDVAs and Krefta, Police, Addiction Agencies, Housing Providers, Social Care and Health services
- Total number of new women supported in resettlement: 12
- Total number of new children supported in resettlement: 9
- Total number of women accessing resettlement support trips/activities: 29
- Total number of children accessing resettlement support trips/activities: 34

#### **Resettlement Services**

Our Resettlement Services experienced a shift in the type of support women required, with less demand for urgent support than the previous year when the service was significantly impacted by women's trauma and isolation because of the COVID-19 pandemic. We have been able to resume delivery of more group work and activities, including the introduction of a new peer support group.

The service continues to provide intensive one-to-one support as women move on from refuge and into the community. Practical assistance is provided to ensure safety measures are in place when women move into their new homes, and our workers offer support with dealing with a variety of issues, including accessing financial support, organising utilities, arranging the move, budgeting, and transitioning children into new schools.

Once women are settled in their homes, group work is offered to encourage social connection and to support further emotional recovery. Women are supported by a Family Worker and Resettlement Worker who provide sessions individually and together with the family, helping to strengthen family bonds and resolve issues.

#### **Community Services - Helpline, Outreach, Counselling and Group Work**

A dedicated group of trained volunteers works alongside WCWA staff to deliver our Community Services to women living in West Cornwall and the Isles of Scilly. We introduced two part-time Helpline and Wellbeing roles to support the volunteers to deliver our helpline service and to strengthen our provision of tailored wellbeing support to women accessing our Community Services.

We have qualified volunteer counsellors and student counsellors (training at Diploma or Degree level) who provide one-to-one counselling. Our Clinical Lead oversees the counselling service and is also responsible for delivering group therapy supported by a counsellor.

Our Community Services aim to support women and their children with early intervention, as well as prevention and protection from further harm. A wide range of activities and services are provided to support women to develop safety plans, to help women and children to recover from trauma, and to prevent the breakdown of family structures. The service works with women and children who are experiencing abuse, and with those who are impacted by the trauma of historical abuse.

We have established referrals with relevant agencies and support services to meet additional needs, e.g. Early Help Hub, Multi Agency Referral Unit (MARU), We are With You, Outlook Southwest, Citizen's Advice Bureau, Colleges and food banks.

# **West Cornwall Women's Aid**

## **Trustees' Report**

### **Helpline and Outreach**

- Helpline recorded calls: 332
- Total number of women receiving community services support: 405
- Total number of new women to the service in the reporting year: 297
- Number of clients who received email support: 134
- Number of clients who received text support: 35
- Total number of women receiving support from Krefta: 53

### **Counselling**

- Number of women in weekly counselling sessions: 30
- Number of women in therapy group: 15

### **Group Work Programmes and Clinics**

Number of women accessing a range of group support: 80

- Trauma Informed yoga group: 24
- Drop-in: 10
- Craft group: 12
- Peer support: 4
- Walking group: 3
- Therapy group: 15
- Legal Clinic: 5
- CV support and career advice: 1
- Art and Well-Being group: 6

### **Volunteer programme**

Our volunteers were delighted to be able to return to delivering a fully operational community service at Maura Place. The helpline was once again staffed by volunteers, who were also able to begin outreach sessions in community venues. We also re-introduced a number of groups, including trauma-informed yoga, craft group and walking group. Several counsellors had left the organisation during the COVID-19 pandemic, and we identified a need to recruit student counsellors, who we attracted through placement provision.

We began an 8-week volunteer training programme in April 2022, with six women starting the training, of which four completed. We found it challenging to recruit new volunteers, which we attribute to the 'fall-out' from the pandemic as some people continued to be reluctant to meet in groups. A second volunteer training programme began in September 2022, with six women starting and all completing the programme.

One of our volunteers came to us with knowledge and experience of housing, benefits, financial and legal related issues, and she has completed specialist training to be able to offer support and guidance to women.

Our volunteer training programme was reviewed and updated, with implementation of the new programme beginning towards the end of the year. Our 8-week training programme includes: Understanding and Recognising Domestic Abuse and Sexual Violence, Child Sexual Exploitation, Safeguarding, Equality and Diversity and Family Law.

Total number of volunteers (including trustees): 36 (10 trustees)

Volunteers also received additional training in the following areas:

- Trauma x 2 sessions
- Safeguarding x 2 sessions
- Listening skills x 1 session
- Domestic abuse and sexual violence x 1 session
- Alcohol and substance mis-use x 2 sessions
- Resilience training x 1 session

# **West Cornwall Women's Aid**

## **Trustees' Report**

### **Volunteer Activities - number of hours**

- Travel: 678
- Supervision, meetings and activities: 184
- Refuge: 400
- Helpline/Outreach: 700
- Counselling: 600
- Group work: 400
- Training: 320
- Trustees: 880

Total number of volunteer hours: 4,162

### **Risk Management**

The board of trustees conducts a review of the major risks to which the charity is exposed. A risk register is being completed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre. The charity is currently in the process of being assessed by Women's Aid Federation of England for their National Quality Standards level 1 to ensure a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

# **West Cornwall Women's Aid**

## **Trustees' Report**

### **Activities during this reporting year:**

In November 2022, West Cornwall Women's Aid marked 35 years since the charity was established. WCWA began in 1987 when a group of local women came together to launch a domestic abuse helpline after identifying a need in the community. We celebrated our 35th anniversary and achievements with a community event at Maura Place attended by a range of stakeholders, grant funders, women who use or who have used our services, past and current staff and volunteers. As part of this event, women who had been participating in the trauma-informed creative writing project performed and shared some of their powerful work on the topic of freedom. This group has gone on to work with a professional theatre company to create work to be performed at the Minack Theatre in Cornwall.

This year we continued to make progress in terms of raising our profile and local awareness. We were a lead partner for the second year running in '16 Days of Action', a series of events in Penzance highlighting the issue of violence against girls and women. We saw the initiative grow in influence and awareness and it is now becoming an established event in the town's calendar, with support from an increasing number of organisations and community partners. The campaign attracted media attention, including a feature by local ITV news with interviews.

WCWA celebrated International Women's Day on 8th March with an event to bring the women we support together. As part of our celebrations, we created a wellbeing room - a space designed to comfort and encourage feelings of peace and security. Other activities on the day included a Laughter Workshop, Trauma Informed Yoga workshop, Community Choir session and Cornish language workshop.

Our Community Services have been delivering a wide variety of group work, including trauma-informed yoga, walking group, craft and art groups and a legal clinic, which saw women able to access specialised advice free of charge. Demand for counselling remained high, with more women being able to access wellbeing services while on the waiting list, or being fast-tracked if the need was urgent, due to our newly developed Support and Guidance project.

Women and their children at our refuge and supported by our resettlement service were invited to attend our extensive summer holiday programme, with outings to local beaches and attractions including an outdoor sculpture park, wildlife sanctuary, castle and lido. We also offered communal lunches onsite at the refuge, making use of our new gas BBQ and pizza oven to provide opportunities for the women to socialise and build support networks. Due to the cost-of-living rises, most of the children would not have had the opportunity to go on trips over the summer without our programme. It remains a fundamental way of engaging women and children with our service and supports family cohesion.

We also introduced a weekly Peer Support Group, which has included sessions on self-esteem and confidence building, healthy eating, budgeting and meal planning, CV writing, healthy relationships and boundaries. The group brought women together to inspire and encourage each other on their personal and unique journeys to live lives free from domestic abuse.

We continued to attend meetings and networking opportunities to work towards strengthening relationships with other commissioned and non-commissioned Domestic Abuse Sexual Violence (DASV) services.

As in the previous year we noted:

- A sustained increase in requests for housing/homelessness advice
- An increase in contact from women still in abusive relationships
- A greater recognition of emotional abuse, including coercion and controlling behaviour
- Continued requests for support with anxiety, mental health issues and isolation
- A continued increase with requests for support with finances and food
- More online enquiries (email and direct message)

### **WCWA security and long-term funding**

Trustees are confident and optimistic in respect of WCWA long term operations and are satisfied that the future of the charity is secure. A comprehensive funding plan has been developed to support our 3-year strategy.

We are grateful to our staff and volunteers for working tirelessly to provide refuge accommodation for women and children fleeing an abuser and specialist services to women in the community who are experiencing or have experienced domestic abuse and or sexual violence. Also, for the incredible work which has been done to raise awareness of the issues and for the support of the local community; it's vital to all that we do, and we are overwhelmed by the generosity we have been shown.

# **West Cornwall Women's Aid**

## **Trustees' Report**

### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

Jenny Wingham  
Alexandra Lethbridge  
Rachel Garside  
Rosalind Norton  
Irene Sampson (resigned 20 April 2022)  
John Watts (resigned 30 April 2023)  
Tessa Snellgrove (resigned 6 June 2023)  
Emily Harrington  
Rhiannon Jones  
Mandy Pearce (resigned 31 March 2023)  
Ellen Rudge  
Gemma Pople (appointed 6 June 2023)  
Sue Penna (appointed 6 June 2023)  
Kirsty Arthur (appointed 24 August 2023)

Chief Executive Officer: Elizabeth Matthews

### **Financial review**

#### **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. At the year end, the level of free reserves in the charity was £296,706 (2022: £318,475). This is regarded to be satisfactory.

Of the total funds of the charity, which stand at £727,365 (2022: £683,480), £228,772 (2022: £223,787) is considered designated, being the net book value of the freehold property, held for use by the charity.

#### **Principal funding sources**

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

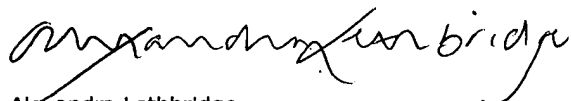
#### **Disclosure of information to auditor**

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.

## West Cornwall Women's Aid

### Trustees' Report

The annual report was approved by the trustees of the charity on 31.8.23 and signed on its behalf by:



Alexandra Lethbridge  
Trustee



Rachel Garside  
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 trustees' report 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 31.8.23 and signed on its behalf by:



Alexandra Lethbridge  
Trustee



Rachel Garside  
Trustee

## **West Cornwall Women's Aid**

### **Independent Auditor's Report to the Members of West Cornwall Women's Aid**

#### **Opinion**

We have audited the financial statements of West Cornwall Women's Aid (the 'charitable company') for the year ended 31 March 2023, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the 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 charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

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

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our 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.



## **West Cornwall Women's Aid**

### **Independent Auditor's Report to the Members of West Cornwall Women's Aid**

#### **Opinion on other matters prescribed by the Companies Act 2006**

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

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

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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

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

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 13), the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

#### **Auditor 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.

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

## **West Cornwall Women's Aid**

### **Independent Auditor's Report to the Members of West Cornwall Women's Aid**

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity at the planning stage of the audit. The charity is subject to laws and regulations that directly affect the financial statements, specifically the Companies Act 2006, Charities Act 2011 and Charities Statement of Recommended Practice. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. The charity is also subject to laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation or loss of the charity's ability to operate. In making this assessment we determined that the most significant elements of legislation include those relating to employment laws and regulations, health and safety standards and social care.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Making enquiries of management regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries, we also discussed with management changes in risk assessment relating to fraud, and whether there have been any known instances, allegations or suspicions of fraud, of which there were none.
- Considering the filings made at Companies House and any omissions thereon, of which none were identified.
- Discussing with management compliance with health and safety and social care legislation, including any reforms to these in light of national restrictions imposed during the year.
- Making enquiries of management and reviewing charity expenditure for any evidence of disputes, actual or potential litigation and claims, with regulators or any other such body, of which there were none.
- Audited the risk of management override of controls, including through testing of journal entries and other adjustments for appropriateness, and evaluating the rationale for significant transactions outside the normal course of charitable activities, of which there were none.
- Reviewed estimates and judgements made in the financial statements for any indication of bias and challenged assumptions used by management in making the estimates.
- Reviewed Board minutes and correspondence with regulators to corroborate the findings from the above.

Due to the inherent limitations of an audit, there remains a risk that we may not have detected some material misstatements in the financial statements or non-compliance with laws and regulations. This is despite the fact that we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed irregularities are from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. As with any audit, there remained a high risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. This risk was reduced by a thorough review of all controls in place that monitor items and transactions affecting the financial statements. The primary responsibility for the prevention and detection of irregularities and fraud rests with the trustees of the charity.

All relevant laws, regulations and significant risks of fraud identified have been clearly communicated to each member of the audit engagement team.

We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

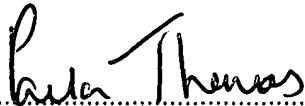
A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **West Cornwall Women's Aid**

### **Independent Auditor's Report to the Members of West Cornwall Women's Aid**

#### **Use of our report**

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 charitable company'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.



Paula Thomas BA FCA DChA (Senior Statutory Auditor)  
For and on behalf of Walker Moyle Ltd, Statutory Auditor

Alverton Pavilion  
Trewithen Road  
Penzance  
Cornwall  
TR18 4LS

Date: 4<sup>th</sup> September 2023

## West Cornwall Women's Aid

### Statement of Financial Activities for the Year Ended 31 March 2023

#### (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	48,484	233,656	282,140	263,878
Charitable activities	3	118,606	358,122	476,728	399,681
Investment income	4	<u>10,986</u>	<u>-</u>	<u>10,986</u>	<u>10,013</u>
Total Income		<u>178,076</u>	<u>591,778</u>	<u>769,854</u>	<u>673,572</u>
<b>Expenditure on:</b>					
Charitable activities	5	<u>(194,533)</u>	<u>(531,436)</u>	<u>(725,969)</u>	<u>(557,494)</u>
Total Expenditure		<u>(194,533)</u>	<u>(531,436)</u>	<u>(725,969)</u>	<u>(557,494)</u>
Net (expenditure)/income		(16,457)	60,342	43,885	116,078
Transfers between funds		68	(68)	-	-
<b>Other recognised gains and losses</b>					
Fair value gains/(losses) on Investment Property		<u>-</u>	<u>-</u>	<u>-</u>	<u>51,500</u>
Net movement in funds		(16,389)	60,274	43,885	167,578
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>561,751</u>	<u>121,729</u>	<u>683,480</u>	<u>515,902</u>
Total funds carried forward	20	<u>545,362</u>	<u>182,003</u>	<u>727,365</u>	<u>683,480</u>

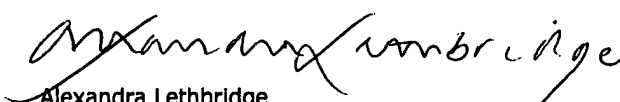
All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 20.

**West Cornwall Women's Aid**  
**(Registration number: 04694786)**  
**Balance Sheet as at 31 March 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	11	181,033	167,552
Investments	12	<u>127,215</u>	<u>120,000</u>
		<u>308,248</u>	<u>287,552</u>
<b>Current assets</b>			
Debtors	13	19,121	16,595
Investments		2,500	2,500
Cash at bank and in hand		<u>480,198</u>	<u>468,588</u>
		501,819	487,683
<b>Creditors: Amounts falling due within one year</b>	14	<u>(82,702)</u>	<u>(91,755)</u>
<b>Net current assets</b>		<u>419,117</u>	<u>395,928</u>
<b>Net assets</b>		<u>727,365</u>	<u>683,480</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	20	182,003	121,729
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>545,362</u>	<u>561,751</u>
<b>Total funds</b>	20	<u>727,365</u>	<u>683,480</u>

The financial statements on pages 18 to 38 were approved by the trustees, and authorised for issue on 31.03.23 and signed on their behalf by:

  
 Alexandra Lethbridge  
 Trustee

  
 Rachel Garside  
 Trustee

The notes on pages 21 to 38 form an integral part of these financial statements.

## West Cornwall Women's Aid

### Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Net cash income		43,885	167,578
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		12,385	11,285
Investment income	4	(10,986)	(10,013)
Loss on disposal of fixed assets held for the charity's own use	8	128	-
Fair value gain on investments		<u>-</u>	<u>(51,502)</u>
		45,412	117,348
<b>Working capital adjustments</b>			
(Increase)/decrease in debtors	13	(2,526)	23
Increase in creditors	14	7,389	275
(Decrease)/increase in deferred income		<u>(16,442)</u>	<u>57,409</u>
Net cash flows from operating activities		<u>33,833</u>	<u>175,055</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	4	986	13
Purchase of tangible fixed assets	11	(25,994)	(16,724)
Purchase of investments		(7,215)	(2,500)
Income from rents		<u>10,000</u>	<u>10,000</u>
Net cash flows from investing activities		<u>(22,223)</u>	<u>(9,211)</u>
Net increase in cash and cash equivalents		11,610	165,844
Cash and cash equivalents at 1 April		<u>468,588</u>	<u>302,744</u>
Cash and cash equivalents at 31 March		<u><u>480,198</u></u>	<u><u>468,588</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 2023**

### **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.

#### **Statement of compliance**

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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### **Basis of preparation**

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. The figures in the financial statements have been rounded to the nearest pound sterling.

#### **Going concern**

The financial statements have been prepared on a going concern basis. In preparing and approving these financial statements the trustees have given due consideration to going concern risks, and in particular the impact of the Coronavirus pandemic. The pandemic has not significantly curtailed the operating activities of the Charity and income is expected to remain stable given the fixed nature of major sources of income.

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 and the trustees are satisfied that the Charity will be able to operate within the available facilities for the foreseeable future, being a period no less than 12 months from the date of approval of these financial statements.

#### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature are 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 measured reliably.

#### **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.

#### **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.

## **West Cornwall Women's Aid**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **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.

#### **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 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:



## West Cornwall Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2023

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
Freehold Property	Straight line basis over 50 years

#### Investment properties

Investment property is carried at fair value, derived from the current market prices for comparable real estate determined annually by the trustees. The trustees use observable market prices, adjusted if necessary for any difference in the nature, location or condition of the specific asset. Changes in fair value are recognised in the Statement of Financial Activities.

#### Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

#### 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 structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds 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.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

## **West Cornwall Women's Aid**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **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 2023

#### 2 Income from donations and legacies

	Unrestricted funds			
	General £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Donations and legacies;</b>				
Other Donations	18,484	-	18,484	113,803
<b>Grants;</b>				
Unrestricted Grants	30,000	-	30,000	-
Childrens Workers (BBC Children In Need)	-	33,219	33,219	30,010
The National Lottery Community Fund	-	89,841	89,841	71,488
Lloyds Bank Foundation for England and Wales	-	27,250	27,250	25,000
Awards for All (Big Lottery Fund Grant)	-	-	-	15,000
Bishop's Fund	-	500	500	500
SU Grants	-	3,754	3,754	6,820
Community Foundation	-	9,962	9,962	-
CCF Headstart Grants	-	13,787	13,787	1,257
The Morrisons Foundation	-	16,000	16,000	-
Covid-19 Relief Fund	-	10,000	10,000	-
Caledonia Charitable Trust	-	5,634	5,634	-
The Brook Trust	-	9,000	9,000	-
Trevi Sparks	-	14,709	14,709	-
	<u>48,484</u>	<u>233,656</u>	<u>282,140</u>	<u>263,878</u>

## West Cornwall Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Safer Cornwall (prev. CSPD Refuge)	-	264,034	264,034	230,541
Safer Cornwall (prev. CSPD Children in Refuge)	-	39,681	39,681	40,852
Krefta Foundation	-	54,407	54,407	-
Refuge rental income	118,606	-	118,606	128,288
	<u>118,606</u>	<u>358,122</u>	<u>476,728</u>	<u>399,681</u>

#### 4 Investment income

	Unrestricted General £	Total 2023 £	Total 2022 £
Income from other investments	986	986	13
Income from rents	10,000	10,000	10,000
	<u>10,986</u>	<u>10,986</u>	<u>10,013</u>

#### 5 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2023 £	2022 £
Community Services Project	71,813	25,795	97,608	66,225
Counselling and Advice	398,749	110,214	508,963	361,714
Volunteer Project	17,488	2,550	20,038	47,764
Property costs	76,386	-	76,386	64,321
Cost of raising funds	-	5,377	5,377	5,349
Governance	-	17,597	17,597	12,121
	<u>564,436</u>	<u>161,533</u>	<u>725,969</u>	<u>557,494</u>

## West Cornwall Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 5 Expenditure on charitable activities (continued)

##### Analysis of charitable activities

	Cost of raising funds	Community Support Project	Counselling and Advice	Volunteer Project	Property costs	Governance	Apportionment of support costs	Auditors' Remuneration	Total
<b>Direct costs</b>									
Establishment costs	-	-	-	-	73,898	-	-	-	73,898
Depreciation (and losses on disposal) of tangible fixed assets	-	2,290	7,139	596	2,488	-	-	-	12,513
Employment costs	-	64,693	339,435	14,181	-	-	-	-	418,309
Sundry and other costs	-	4,830	52,175	2,711	-	-	-	-	59,716
	-	71,813	398,749	17,488	76,386	-	-	-	564,436
<b>Support costs</b>									
Employment costs	5,377	-	88,094	-	-	8,016	-	-	101,487
Office expenses	-	25,795	22,120	2,550	-	-	-	-	50,465
Accountancy fees	-	-	-	-	-	-	3,500	-	3,500
Auditors' remuneration	-	-	-	-	-	-	-	6,000	6,000
Trustees' expenses	-	-	-	-	-	81	-	-	81
	5,377	25,795	110,214	2,550	-	8,097	3,500	6,000	161,533
	5,377	97,608	508,963	20,038	76,386	8,097	3,500	6,000	725,969

## West Cornwall Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 6 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

	Restricted funds £	Total 2023 £	Total 2022 £
Audit of the financial statements	6,000	6,000	6,500
Other accountancy costs	3,500	3,500	1,500
Allocated support costs	<u>8,054</u>	<u>8,054</u>	<u>4,122</u>
	<u>17,554</u>	<u>17,554</u>	<u>12,122</u>

#### 7 Government grants

Government grants recognised in the financial statements are made up of funds from Cornwall Council, funded by the government.

The amount recognised in the financial statements as income from government grants was £364,923 (2022 - £271,393).

#### 8 Net incoming/outgoing resources

Net incoming/outgoing resources for the year include:

	2023 £	2022 £
Operating lease rentals	2,718	3,099
Audit fees	6,000	6,500
Loss on disposal of fixed assets held for the charity's own use	128	-
Depreciation of fixed assets	<u>12,385</u>	<u>11,285</u>

## West Cornwall Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 9 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

**Margaret Warwick**

£Nil (2022: £54) of expenses were reimbursed to Margaret Warwick during the year.

The amount reimbursed relates to mileage and parking expenses incurred.

**John Watts (resigned 30 April 2023)**

£nil (2022: £1,983) was paid to John Watts for professional services provided on a normal commercial basis.

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

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

#### 10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	482,638	359,096
Social security costs	30,815	21,832
Pension costs	<u>6,343</u>	<u>4,361</u>
	<u>519,796</u>	<u>385,289</u>

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

	2023 No	2022 No
Charitable activities	<u>28</u>	<u>20</u>

19 (2022 - 10) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £6,343 (2022 - £4,361).

The charity operates a defined contribution pension plan. The basis for allocating the liability and expenses between activities is in line with the basis of allocation detailed in Note 6 to the accounts.

Pension liabilities and expenses are allocated to unrestricted funds and restricted funds on the same basis as other employee-related costs unless the terms of a restriction prohibit the allocation of such costs to a restricted fund.

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 £32,862 (2022 - £33,344).

## West Cornwall Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 11 Tangible fixed assets

	Freehold Property £	Short leasehold land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>				
At 1 April 2022	151,551	20,009	98,399	269,959
Additions	3,494	8,035	14,465	25,994
Disposals	-	-	(1,856)	(1,856)
At 31 March 2023	<u>155,045</u>	<u>28,044</u>	<u>111,008</u>	<u>294,097</u>
<b>Depreciation</b>				
At 1 April 2022	9,996	18,667	73,744	102,407
Charge for the year	3,101	1,065	8,219	12,385
Eliminated on disposals	-	-	(1,728)	(1,728)
At 31 March 2023	<u>13,097</u>	<u>19,732</u>	<u>80,235</u>	<u>113,064</u>
<b>Net book value</b>				
At 31 March 2023	<u>141,948</u>	<u>8,312</u>	<u>30,773</u>	<u>181,033</u>
At 31 March 2022	<u>141,555</u>	<u>1,342</u>	<u>24,655</u>	<u>167,552</u>



## West Cornwall Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 12 Fixed asset investments

	2023 £	2022 £
Investment properties	<u>127,215</u>	<u>120,000</u>
<b>Investment properties</b>		
		<b>Investment properties £</b>
<b>Cost or Valuation</b>		
At 1 April 2022		120,000
Additions		<u>7,215</u>
At 31 March 2023		127,215
<b>Provision</b>		
At 31 March 2023		<u>-</u>
<b>Net book value</b>		
At 31 March 2023		<u>127,215</u>
At 31 March 2022		<u>120,000</u>

The fair value of the proportion of the freehold property held as investment property was determined by way of an Independent Valuation upon its acquisition in 2019.

There was a valuation on the split use property by a professional independent valuer in the previous year, the trustees have determined an appropriate amount to have been apportioned to Investment Property, and consider Investment Properties are shown at their fair value.

#### 13 Debtors

	2023 £	2022 £
Trade debtors	10,879	11,169
Prepayments	3,242	2,926
Accrued income	<u>5,000</u>	<u>2,500</u>
	<u>19,121</u>	<u>16,595</u>

## West Cornwall Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	994	934
Other taxation and social security	8,749	7,964
Other creditors	4,810	2,500
Accruals	19,849	15,615
Deferred income	<u>48,300</u>	<u>64,742</u>
	<u>82,702</u>	<u>91,755</u>

	2023 £	2022 £
Deferred income at 1 April 2022	64,742	7,333
Resources deferred in the period	48,300	64,742
Amounts released from previous periods	<u>(64,742)</u>	<u>(7,333)</u>
Deferred income at year end	<u>48,300</u>	<u>64,742</u>

#### 15 Obligations under leases and hire purchase contracts

##### Operating lease commitments

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

	2023 £	2022 £
<b>Other</b>		
Within one year	2,634	1,824
Between one and five years	<u>7,873</u>	<u>5,155</u>
	<u>10,507</u>	<u>6,979</u>

## West Cornwall Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 16 Income under lease arrangements

##### Operating lease income

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

	2023 £	2022 £
<b>Other</b>		
Within one year	2,500	10,000
Between one and five years	-	2,500
	<u>2,500</u>	<u>12,500</u>

The charity has an operating lease arrangement with a tenant in respect of a shop on the ground floor of its freehold property. This proportion of the property is held on the balance sheet as investment property and income is recognised in the Statement of Financial Activities as Investment Income. A rent review was carried out by the charity in the year and the annual rent was revised to £10,000 per annum. The lease was due to run to June 2023.

#### 17 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £6,343 (2022 - £4,361).

#### 18 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.

The Charity is incorporated in England and Wales. The address of its registered office is:

Maura Place  
11 Market Place  
Penzance  
England  
TR18 2JB

## **West Cornwall Women's Aid**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **19 Contingent assets**

The National Lottery Community Fund grant is multi-year grant that provides 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 August 2026 to receive the following per year - £92,058, £83,170, £79,012, £75,061, £71,308.

The Safer Cornwall – Refuge & CYP projects are covered by 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 was a 3-year grant to March 2023 with a one-year extension granted, receiving around £300,000 per year in total.

The Krefta 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 2-year grant to July 2024 to receive around £82,000 per year.

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 May 2024 to receive the following per year - £32,230, £32,668, £33,110.

The Lloyds Bank Foundation for England and Wales 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 June 2024 to receive £25,000 per year.

The Garfield Weston Foundation 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 March 2024 to receive £30,000 per year.

## West Cornwall Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 20 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
<b>Unrestricted</b>					
<b>General</b>					
General Fund	337,964	178,076	(192,302)	(7,148)	316,590
<b>Designated</b>					
Building Reserve	<u>223,787</u>	<u>-</u>	<u>(2,230)</u>	<u>7,215</u>	<u>228,772</u>
<b>Total Unrestricted</b>	<u>561,751</u>	<u>178,076</u>	<u>(194,532)</u>	<u>67</u>	<u>545,362</u>
<b>Restricted</b>					
Safer Cornwall (prev. CSPD)	25,619	268,704	(232,165)	14,071	76,229
Krefta Foundation	-	54,407	(41,741)	-	12,666
BBC Children in Need: Outreach/Children Workers	2,357	33,219	(33,897)	-	1,679
The Brook Trust	-	9,000	(9,000)	-	-
Safer Cornwall CYP (prev. CSPD Children in Refuge)	29,841	35,011	(49,797)	(14,071)	984
Volunteer Project: Big Lottery Fund Grant	1,376	-	(83)	-	1,293
The National Lottery Community Fund	52,192	99,802	(96,853)	-	55,141
Lloyds Bank Foundation for England and Wales	3,977	27,250	(19,955)	-	11,272
Bishops Fund	206	500	(120)	(116)	470
Big Lottery Awards for All Grant	4,223	-	(794)	-	3,429
Covid-19 Relief Fund	-	10,000	(10,000)	-	-
Caledonia Charitable Trust	-	5,634	(410)	-	5,224
SU Grants	681	11,496	(12,226)	49	-
The Morrisons Foundation	-	16,000	(2,874)	-	13,126
CCF Headstart Grants	1,257	6,045	(6,812)	-	490
Trevi Sparks	<u>-</u>	<u>14,709</u>	<u>(14,709)</u>	<u>-</u>	<u>-</u>
<b>Total restricted</b>	<u>121,729</u>	<u>591,777</u>	<u>(531,436)</u>	<u>(67)</u>	<u>182,003</u>
<b>Total funds</b>	<u>683,480</u>	<u>769,853</u>	<u>(725,968)</u>	<u>-</u>	<u>727,365</u>

There has been a transfer between the two Safer Cornwall funds. Following the renewal of terms with Safer Cornwall from 1 April 2023, there was no longer a split between funds provided by Cornwall Council for the services carried out, with all services being consolidated into one fund. The remaining balance in the CYP fund relates to the value of fixed assets purchased up to 31 March 2023.

There has been a transfer between the General reserve and Designated Fund for expenses that relate specifically to the Investment Property element of the freehold property owned by the business.

There were also transfers to General reserves that were permitted following the end of a specific project for which restricted funding was provided.

## West Cornwall Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
<b>General</b>					
General Fund	230,190	252,104	(130,930)	(13,400)	337,964
<b>Designated</b>					
Building Reserve	<u>174,818</u>	<u>51,500</u>	<u>(2,230)</u>	<u>(301)</u>	<u>223,787</u>
<b>Total unrestricted funds</b>	<u>405,008</u>	<u>303,604</u>	<u>(133,160)</u>	<u>(13,701)</u>	<u>561,751</u>
<b>Restricted</b>					
Safer Cornwall (prev. CSPD)	29,693	230,541	(234,615)	-	25,619
BBC Children in Need: Outreach/Children Workers	3,105	30,010	(30,758)	-	2,357
Safer Cornwall CYP (prev. CSPD Children in Refuge)	11,915	40,852	(22,926)	-	29,841
Volunteer Project: Big Lottery Fund Grant	344	-	(94)	1,126	1,376
The National Lottery Community Fund	32,122	71,488	(51,418)	-	52,192
Resettlement Worker: Police and Crime Commissioners Competed Fund	877	-	314	(1,191)	-
Lloyds Bank Foundation for England and Wales	6,399	25,000	(36,423)	9,001	3,977
Bishops Fund	178	500	(472)	-	206
The Trusthouse Charitable Foundation	10,508	-	(12,172)	1,664	-
Big Lottery Awards for All Grant	5,298	15,000	(16,676)	601	4,223
SU Grants	461	6,820	(6,600)	-	681
CC Resettlement	8,994	-	(11,494)	2,500	-
CCF Headstart Grants	-	1,257	-	-	1,257
Bolingey Barbarians	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>	<u>-</u>	<u>-</u>
<b>Total restricted funds</b>	<u>110,894</u>	<u>421,468</u>	<u>(424,334)</u>	<u>13,701</u>	<u>121,729</u>
<b>Total funds</b>	<u>515,902</u>	<u>725,072</u>	<u>(557,494)</u>	<u>-</u>	<u>683,480</u>

## **West Cornwall Women's Aid**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

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

#### Unrestricted funds:

These are funds that can be spent freely. The purpose of the designated reserves, as set by the Trustees, is as follows:

The Building Reserve is to be held for use by the charity, and is wholly represented by fixed assets.

#### Restricted funds:

Safer Cornwall (previously CSPD) is to cover refuge provision, support for women and children in the refuge, and resettlement costs.

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

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

The Lloyds Bank Foundation for England and Wales has provided funds for the charity's ongoing costs.

The Krefta Foundation has provided funds for the administration of "The Domestic Abuse Outreach Service", offering support to people fleeing domestic abuse but who are unable to access specialist safe accommodation for domestic abuse.

The Morrisons Foundation has funded creating a hub for local and women and families.

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.

## West Cornwall Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 21 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	19,884	101,557	59,592	181,033
Fixed asset investments	-	127,215	-	127,215
Current assets	328,799	-	173,021	501,820
Current liabilities	(32,093)	-	(50,610)	(82,703)
Total net assets	<u>316,590</u>	<u>228,772</u>	<u>182,003</u>	<u>727,365</u>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2022
	General	Designated		
	£	£	£	£
Tangible fixed assets	19,489	103,787	44,276	167,552
Fixed asset investments	-	120,000	-	120,000
Current assets	345,489	-	142,195	487,684
Current liabilities	(27,014)	-	(64,742)	(91,756)
Total net assets	<u>337,964</u>	<u>223,787</u>	<u>121,729</u>	<u>683,480</u>

#### 22 Related party transactions

John Watts, a trustee, was paid £nil (2022: £1,983) in the year for professional services provided on a normal commercial basis.

G Allen, the partner of Lizzie Matthews, the CEO and company secretary, was paid £nil (2022: £20) in the year for repair works carried out on behalf of the charity, these services were provided on a normal commercial basis.

Lizzie Matthews also had travelling expenses of £21 (2022: £20) reimbursed in the year. No balance was owing as at the year-end.

The aggregate amount of donations received without conditions from trustees was £470 (2022: £nil).

#### Controlling entity

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