

Company registration number: NI056721

Charity registration number: NIC106208

Causeway Women's Aid

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2018



Conaill McGrady (Senior Statutory Auditor)
Chartered Accountants & Registered Auditor
For and on behalf of M.B. McGrady & Co
85 Universtiy Street
Belfast
Co. Antrim
BT7 1HP

Causeway Women's Aid

Contents

Reference and Administrative Details	1
Strategic Report	2 to 6
Trustees' Report	7 to 10
Statement of Trustees' Responsibilities	11
Independent Auditors' Report	12 to 13
Statement of Financial Activities	14 to 15
Balance Sheet	16
Statement of Cash Flows	17
Notes to the Financial Statements	18 to 30

Causeway Women's Aid

Reference and Administrative Details

Trustees	Mrs Karen Millar Mrs Sharon Kirk Miss Brieghe Martin Alice Quinn (appointed 24 July 2017) Miss Gillian Clifford (appointed 15 February 2018) Mrs Anna Kelly (Resigned 14 June 2018) Miss Lorraine Connor (Resigned 24 April 2018)
Principal Office	23 Abbey Street Coleraine Co Londonderry BT52 1DU
Registered Office	23 Abbey Street Coleraine Co Londonderry BT52 1DU The charity is incorporated in Northern Ireland.
Company Registration Number	NI056721
Charity Registration Number	NIC106208
Solicitors	Wray & Baxter 35 New Row Coleraine BT52 1AB
Bankers	Danske Bank 22 The Diamond Coleraine BT52 1DA
Auditor	Conaill McGrady (Senior Statutory Auditor) Chartered Accountants & Registered Auditor For and on behalf of M.B. McGrady & Co 85 Universtiy Street Belfast Co. Antrim BT7 1HP

Causeway Women's Aid

Strategic Report for the Year Ended 31 March 2018

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2018, in compliance with s414C of the Companies Act 2006.

Causeway Women's Aid

Strategic Report for the Year Ended 31 March 2018

Achievements and performance

Working within a challenging funding environment Causeway Women's Aid has continued to meet performance targets throughout 2017/18. In recognition of the impact of domestic and sexual violence on all areas of a victim's life support is provided to identify needs, risk and subsequent support. Table 1 demonstrates the positive difference the support we provide in refuge makes when assessed against ten key areas of support.

Our training provision has ensured the delivery of Domestic Violence specific courses such as Journey to Freedom and SEADS (Self-Esteem and Digital Safety), parenting programmes such as You and Me Mum and the Nurturing programme, Essential skills classes and many more. These are important to the ongoing support and wellbeing of the women who access our services. Within this period we have also supported the regional roll out of Social Guardians Training direct to primary school teachers with 21 teachers trained to deliver Helping Hands within their schools. A further 54 external agency representatives were trained in domestic violence and its impact on children.

Our children and young person support ensures individual support, group support, activities and use of programmes such as Heading for Healthy Relationships and Helping Hands which have been specifically developed to ensure that children and young people who have experienced domestic violence are supported to identify individual support networks and means of overcoming adverse childhood experiences so that healthy relationships can be part of their present and future. Through requests emanating from Causeway Women's Aid, Safeguarding Board NI developed a young person friendly consultation document on their proposed strategic themes one of which was domestic violence. Our youth forum fed into this process therefore ensuring that young people with direct experience of domestic violence were able to have influence at a strategic level.

Causeway Women's Aid represented all Women's Aid groups from across Northern Ireland in this year to assist Supporting People in the implementation of an outcomes framework that will be used to allow better assessment of the homelessness sector as a whole.

In order to sustain delivery of our Criminal Justice Project funding has been agreed from three sources. Given that the further roll out of this work with Women's Aid staff based within local police stations is a regional priority for all Women's Aid support from all funders of this post and from PSNI has been greatly appreciated.

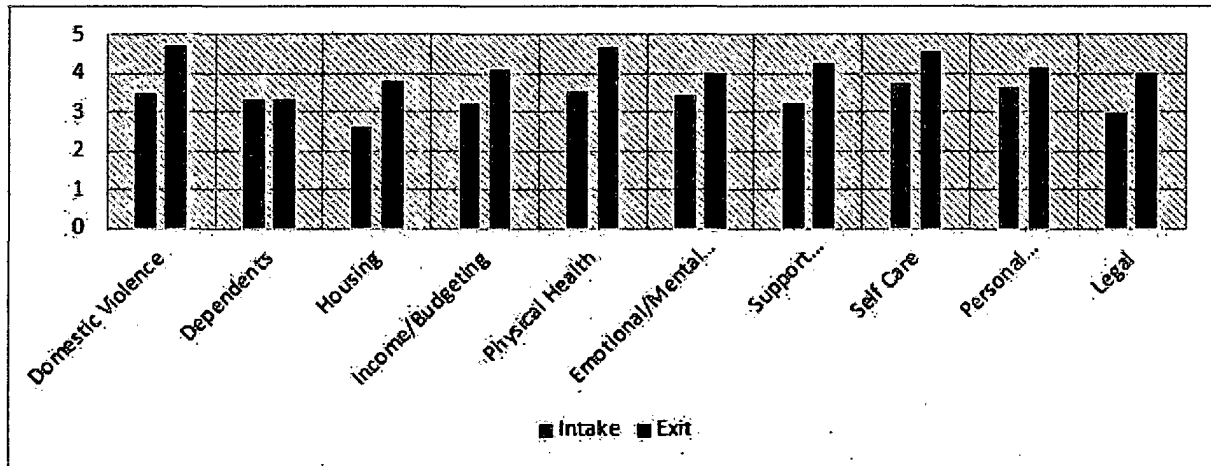
Causeway Women's Aid along with all other Women's Aid groups in Northern Ireland have built on the work of the previous financial year through the significant developments within the agreed change management process. Chaired by Causeway Women's Aid's CEO the group have completed full regional financial reviews, service delivery review is underway, full integration into all work emanating from the Supporting People review has been completed and is ongoing. This has ensured that Causeway Women's Aid and all Women's Aid groups are best placed to respond to the changing funding environment that impacts on our core work.

No funding sources ended within this financial year; however the absence of crèche provision has been an ongoing concern that we continue to try to resolve. Ensuring ongoing ability to provide training and children and young people services are additional areas of focus for the incoming year.

Improvements to our refuge provision in relation to outdoor space for children and young people have been completed in year and have been a very welcome addition. All design, resource provision and delivery was completed through support from Vineyard Compassion and our thanks are extended for their support and the difference it has made to the lives of children living in refuge.

Causeway Women's Aid

Strategic Report for the Year Ended 31 March 2018



Causeway Women's Aid

Strategic Report for the Year Ended 31 March 2018

Table 1 (Average Journey Travelled by Support area)

Within Floating Support the following % success rates were identified within the pilot we took part in on behalf of all Domestic Violence support providers.

Outcome area	% success rate
Number of clients that have maximised their benefits	75%
Number of clients that participated in their desired training and /or education	100%
Number of clients that established contact with external services / groups	84%
Number of clients who maintained their accommodation/avoided eviction	100%
Number of clients managing their mental health better	72%
Number of clients that established contact with friends / families	100%
Number of clients that have more choice/involvement/control	67%

Causeway Women's Aid

Strategic Report for the Year Ended 31 March 2018

Financial review

Total income for the period under review was £617,839. Revenue expenditure was £626,043.

Overall reserves totalled £541,823 (2017 £550,026), of which £181,909 are restricted and held in the form of cash at the bank. There were £47,825 of unrestricted funds, £162,089 of designated funds, £121,184 of a capital grant and a revaluation reserve of £28,816 at the balance sheet date.

Policy on reserves

It is the Charity's policy to maintain unrestricted reserves equal to 6 months running costs. In 2018, that value is £313,021. The Unrestricted and designated reserves total £209,914 for 2018 which is equivalent to just over 4 months running costs.

Principal funding sources

Aside from donations from private individuals and local businesses the principle funding sources for the charity are from grant making bodies and contract income from NHSCT and Supporting People. The charity recognizes the increased necessity to work in partnership and collaboration with other agencies to secure future funding. All funds received are detailed within this report.

Plans for future periods

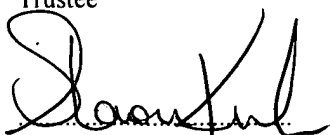
Aims and key objectives for future periods

In line with our strategic priorities the necessity to financially sustain the organisation is key. Involvement in the Change Management process within Women's Aid regionally is part of our response to this alongside identifying funding opportunities.

The strategic report was approved by the trustees of the charity on 7 September 2018 and signed on its behalf by:



Mrs Karen Millar
Trustee



Mrs Sharon Kirk
Trustee

Causeway 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 of the charitable company for the year ended 31 March 2018.

Objectives and activities

Objects and aims

The Objects of the Charity for the benefit of the public are:

To relieve distress, suffering by the provision of safe temporary accommodation for women and their children, young people and vulnerable adult dependents who are, may be, or have been, experiencing domestic, sexual or gender based violence or abuse;

To relieve distress, suffering experienced by women and their children, young people and vulnerable adult dependents by providing and/or promoting a range of support services such as information, advice centres, confidential services, counselling, outreach, court support, training and advocacy;

To relieve those in need by the provision of information and advice for those affected by domestic, sexual or gender based violence or abuse and referral to relevant support agencies;

To advance education on violence against women and girls, including trafficking and exploitation, and its effects, and to relieve those in need by promoting its prevention and the protection of those affected;

To advance education on domestic, sexual and gender based violence and abuse and their effects; and to advocate for and to relieve those in need by promoting their prevention and the protection of those affected;

To advance women's and children's human rights and gender equality to relieve the suffering and distress caused by violence emanating from the violation, impairment or nullification of enjoyment of their human rights and fundamental freedoms;

The promotion of such other charitable purposes as may from time to time be determined in accordance with Northern Ireland charity law.

Key Strategic Themes for 2017-19 are:

- To develop and improve services and access to same
- To increase public awareness of issues and services
- To ensure financial sustainability
- To develop a healthy and effective working environment
- To increase collaborative working

We review our strategic aims and objectives every three years and operational activities yearly through use of the Journey Travelled model and agreed targets and outcomes with individual funders. Annual review ensures that our targets, aims and objectives continue to be aligned with our strategic plan.

Causeway Women's Aid

Trustees' Report

Following a year that has seen the successful delivery of a range of services in an ever changing environment I am happy to present our Annual Report to you on behalf of our Management Committee.

Within the report you will see detail of the breadth of support and expertise that must be brought to bear to enable women and children who have experienced domestic violence to navigate multiple agencies in order to establish safer lives. These complex needs are responded to through the provision of emergency accommodation, support in the community, training opportunities and programmes for children and young people.

This day-to-day support is made possible through the commitment of our dedicated staff and I wish to thank them all for their on-going efforts which are greatly appreciated by myself and the full Management Committee.

Our focus on positive outcomes for service users is central to our work as has been further demonstrated this year through our involvement in a pilot to help identify outcomes for all Supporting People funded providers of accommodation and Floating Support. Causeway Women's Aid involvement has ensured that the needs of our service users have been represented and incorporated into how successful delivery of services is assessed.

As the implications of the Supporting People Review have progressed Causeway Women's Aid have taken a central role through the work of our CEO as chairperson for the regionally established Change Management Group. This work, involving all Women's Aid groups across Northern Ireland, has ensured that Women's Aid have become more coordinated regionally and better placed to deal with a shifting funding environment.

Ensuring local delivery of excellent services while accessing all regional avenues for influence are maximized means that we can demonstrate real public benefit. While the funding environment in which we work is more and more challenging our commitment to quality based on the needs of those we serve remains the best way to make a difference and increase safety for many in our community.

The focus of our work

The main focus of our work has remained the provision of services direct to women and children who have experienced domestic and sexual violence through the delivery of crisis intervention and longer term support. This work is supported by awareness raising and advocacy to external agencies and the wider public of the nature of domestic and sexual violence and the needs of those who experience it. This work has been augmented within this year by significant regional work through Women's Aid Change Management Group. Sharing financial and service delivery information has ensured full involvement with the significant changes arising from the implementation of Supporting People Review recommendations and has resulted in preparation for regional change of service delivery.

Relationship with related parties

The day-to-day work of all staff requires partnership working with a range of external agencies to ensure the best outcomes for beneficiaries. In support of this recognised need Causeway Women's Aid has also had representation on the following multi-agency groups in this period:

- Northern Domestic Violence Partnership and associated sub-groups
- Multi-Agency Risk Assessment Conferences
- Coleraine and Dalriada Rural Sure Start Management Committees
- Advice NI Management Committee
- WAFNI Forum
- Family Hub
- Northern Area Safeguarding Partnership

Causeway Women's Aid

Trustees' Report

Public benefit

How our activities deliver public benefit:

Our main activities and who we endeavor to support are described below. All our charitable activities focus on the support of women and children who are or have been victims of domestic violence and are undertaken to further our charitable purposes and for public benefit.

Who used and benefitted from our services?

Through the provision of refuge we accommodated and supported 84 women and 46 children. Through the provision of Floating Support 348 individual women received support with 218 accessing additional community based projects and 383 drop-in sessions provided across the year. A range of training courses have been delivered and are detailed below and our children's work has delivered 115 play sessions for children living in refuge and 187 support sessions for children and young people living in the community.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

Causeway Women's Aid is a Company Limited by Guarantee, governed by a Memorandum and Articles of Association. It is controlled by a voluntary Management Board who are responsible for strategic planning and decision making, financial governance and probity and have employment responsibility for all staff.

Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Members of Management Board are recruited through professional or personal recommendation and by advertisement. Volunteers who are to be appointed receive induction to assist them to fulfil their roles in relation to governance of the organisation. Members to the Board are proposed at the annual general meeting.

Office bearers are elected at the first Management Committee meeting following the annual general meeting.

The day-to-day management and operation of the activities are carried out by a staff team, led by the Chief Executive Officer and Senior Management Team who report regularly to the Committee. Operational staff and volunteers contribute to the day to day activities of the charity and their contribution is invaluable to the charity meeting its aims and objectives.

The Management Committee meets eleven times per year to receive reports (including financial) from the CEO and the finance and personnel sub-group meets bi-annually to complete review of financial position of all projects and to make recommendations to the next management committee meeting.

Causeway Women's Aid

Trustees' Report

Financial instruments

Objectives and policies

The organisation has a risk management policy and operates a risk assessment framework which includes carrying out risk assessment on all activities. Internal control risks are minimised by the implementation of procedures. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to our premises. Supporting People QAF (Quality Assessment Framework) is fully implemented and externally validated. Individual project external evaluations are completed to ensure that the services we provide clearly benefit our service users. Risk management is a standing agenda item at all management committee meetings to mitigate the risks that the charity faces.

Cash flow risk

The charity's activities expose it primarily to the financial risks in the area of income generation. The charity relies heavily on government agencies whose budgets are reduced year on year, leaving the charity increasingly reliant on other agencies and the public.

Credit risk

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

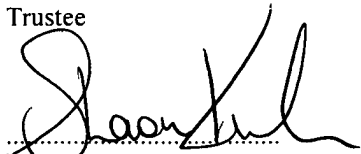
Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity has a reserves policy of maintaining reserves at 6 months running costs and that all restricted reserves are available in the form of cash at the bank.

The annual report was approved by the trustees of the charity on 7 September 2018 and signed on its behalf by:



Mrs Karen Millar
Trustee



Mrs Sharon Kirk
Trustee

Causeway Women's Aid

Statement of Trustees' Responsibilities


The trustees (who are also the directors of Causeway 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 7 September 2018 and signed on its behalf by:


.....
Mrs Karen Millar
Trustee


.....
Mrs Sharon Kirk
Trustee

Causeway Women's Aid

Independent Auditor's Report to the Members of Causeway Women's Aid

We have audited the financial statements of Causeway Women's Aid for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the charity's trustees, as a body, in accordance with regulations made under section 66 of the Charities Act (Northern Ireland) 2008 and regulation 20 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. 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 charity and the charity's 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 Trustees' Responsibilities Statement, the trustees are responsible for the preparation of financial statements which give a true and fair view.

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act. 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 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 charity'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 Report of the Trustees 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 financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2018, and of its total incoming resources and expenditure 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 Charities Act (Northern Ireland) 2008 and regulation 8 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

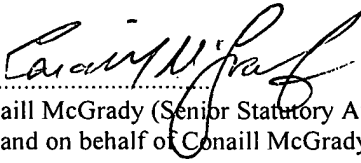
Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

Causeway Women's Aid

Independent Auditor's Report to the Members of Causeway Women's Aid

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.



Conaill McGrady (Senior Statutory Auditor)

For and on behalf of Conaill McGrady (Senior Statutory Auditor), Statutory Auditor

For and on behalf of M.B. McGrady & Co
85 University Street
Belfast
Co. Antrim
BT7 1HP

Date: 8/9/18

Causeway Women's Aid

Statement of Financial Activities for the Year Ended 31 March 2018 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Income and Endowments from:					
Donations and legacies	3	10,474	100	10,574	12,530
Charitable activities	4	10,897	595,547	606,444	619,090
Investment income		821	-	821	782
Total Income		<u>22,192</u>	<u>595,647</u>	<u>617,839</u>	<u>632,402</u>
Expenditure on:					
Raising funds	5	-	(4,865)	(4,865)	(4,645)
Charitable activities	6	<u>(28,584)</u>	<u>(592,594)</u>	<u>(621,178)</u>	<u>(628,535)</u>
Total Expenditure		<u>(28,584)</u>	<u>(597,459)</u>	<u>(626,043)</u>	<u>(633,180)</u>
Net expenditure		(6,392)	(1,812)	(8,204)	(778)
Transfers between funds		(1,894)	1,894	-	-
Other recognised gains and losses					
Gains/losses on revaluation of fixed assets		-	-	-	28,816
Net movement in funds		(8,286)	82	(8,204)	28,038
Reconciliation of funds					
Total funds brought forward		<u>247,016</u>	<u>303,011</u>	<u>550,027</u>	<u>521,989</u>
Total funds carried forward	15	<u>238,730</u>	<u>303,093</u>	<u>541,823</u>	<u>550,027</u>
	Note	Unrestricted funds £	Restricted funds £	Other funds £	Total 2017 £
Income and Endowments from:					
Donations and legacies	3	11,872	658	-	12,530
Charitable activities	4	22,510	596,580	-	619,090
Investment income		782	-	-	782
Total Income		<u>35,164</u>	<u>597,238</u>	<u>-</u>	<u>632,402</u>
Expenditure on:					
Raising funds	5	-	(4,645)	-	(4,645)
Charitable activities	6	<u>(35,912)</u>	<u>(592,623)</u>	<u>-</u>	<u>(628,535)</u>
Total Expenditure		<u>(35,912)</u>	<u>(597,268)</u>	<u>-</u>	<u>(633,180)</u>
Net expenditure		(748)	(30)	-	(778)

Causeway Women's Aid

Statement of Financial Activities for the Year Ended 31 March 2018 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Other funds £	Total 2017 £
Other recognised gains and losses					
Gains/losses on revaluation of fixed assets		-	-	28,816	28,816
Net movement in funds		(748)	(30)	28,816	28,038
Reconciliation of funds					
Total funds brought forward		218,948	303,041	-	521,989
Total funds carried forward	15	218,200	303,011	28,816	550,027

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


The funds breakdown for 2017 is shown in note 15.

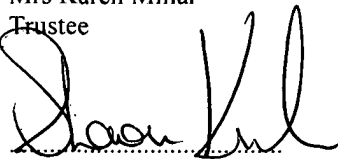
Causeway Women's Aid

(Registration number: NI056721)
Balance Sheet as at 31 March 2018

	Note	2018 £	2017 £
Fixed assets			
Tangible assets	11	147,000	150,000
Current assets			
Debtors	12	9,309	16,541
Cash at bank and in hand		<u>435,675</u>	<u>432,488</u>
		444,984	449,029
Creditors: Amounts falling due within one year	13	<u>(50,161)</u>	<u>(49,002)</u>
Net current assets		<u>394,823</u>	<u>400,027</u>
Net assets		<u>541,823</u>	<u>550,027</u>
Funds of the charity:			
Restricted funds		<u>303,093</u>	<u>303,011</u>
Unrestricted income funds			
Designated Funds		162,089	172,025
General Funds		47,825	46,175
Revaluation reserve		<u>28,816</u>	<u>28,816</u>
Total unrestricted funds		<u>238,730</u>	<u>247,016</u>
Total funds	15	<u>541,823</u>	<u>550,027</u>

The financial statements, on pages 14 to 30 were approved by the trustees, and authorised for issue on 7 September 2018 and signed on their behalf by:


.....
Mrs Karen Millar
Trustee


.....
Mrs Sharon Kirk
Trustee

Causeway Women's Aid

Statement of Cash Flows for the Year Ended 31 March 2018

	Note	2018 £	2017 £
Cash flows from operating activities			
Net cash (expenditure)/income		(8,204)	28,038
Adjustments to cash flows from non-cash items			
Depreciation	5	3,000	-
Investment income		(821)	(782)
Revaluation of investments		-	(28,816)
		(6,025)	(1,560)
Working capital adjustments			
Decrease in debtors	12	7,232	6,317
Increase/(decrease) in creditors	13	909	(106)
Increase in deferred income		250	243
Net cash flows from operating activities		2,366	4,894
Cash flows from investing activities			
Interest receivable and similar income		821	782
Net increase in cash and cash equivalents		3,187	5,676
Cash and cash equivalents at 1 April		432,488	426,812
Cash and cash equivalents at 31 March		435,675	432,488

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

Causeway Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2018

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Causeway 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 trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

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.

Causeway Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2018

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.

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

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

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 property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

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 £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Causeway Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2018

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
Equipment	25% Straight Line
Fixtures & Fittings	25% Straight Line
Land & Buildings	2% Straight Line

Trade debtors

Trade debtors are amounts due from funders.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other 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 and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Causeway Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2018

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's 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

SCHEME: TPT Retirement Solutions – The Growth Plan

The company participates in a defined benefit pension plan that is accounted for as a defined contribution plan. At the date of last valuation, the plan had a deficit of £177m. Participating employers are asked to fund the deficit by paying additional contributions in line with their estimated share of the scheme liabilities. The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme. Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit.

Causeway Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2018

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

Causeway Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2018

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2018	Total 2017
	General £	£	£	£
Donations and legacies;				
Donations from individuals	10,474	-	10,474	12,530
Grants, including capital grants;				
Grants from other charities	-	100	100	-
	<u>10,474</u>	<u>100</u>	<u>10,574</u>	<u>12,530</u>

4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2018	Total 2017
	General £	£	£	£
Charitable Activities	<u>10,897</u>	<u>595,547</u>	<u>606,444</u>	<u>619,090</u>

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Restricted funds	Total 2018	Total 2017
	£	£	£
Marketing and publicity	<u>4,865</u>	<u>4,865</u>	<u>4,645</u>
	Direct costs	Total 2018	Total 2017
	£	£	£
Costs of generating donations and legacies	<u>4,865</u>	<u>4,865</u>	<u>4,645</u>

Causeway Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2018

6 Expenditure on charitable activities

	Unrestricted funds		Restricted funds	Total 2018	Total 2017
	Designated £	General £			
Charitable Activities	-	(333)	119,345	119,012	146,185
Staff costs	19,926	5,860	452,889	478,675	460,225
Allocated support costs	-	3,131	12,684	15,815	14,849
Governance costs	-	-	7,676	7,676	7,276
	<u>19,926</u>	<u>8,658</u>	<u>592,594</u>	<u>621,178</u>	<u>628,535</u>
			Activity undertaken directly £	Total 2018 £	Total 2017 £
Employment Costs			478,675	478,675	460,226
Establishment Costs			52,003	52,003	48,285
Repairs and Maintenance			10,264	10,264	16,509
Office Expenses			14,516	14,516	15,175
Printing, posting & Stationery			9,618	9,618	11,940
Equipment Hire			336	336	-
Sundry & Other Costs			(1,029)	(1,029)	8,556
Cleaning			6,267	6,267	7,309
Travel & Subsistence			22,647	22,647	32,014
Advertising and promotion			488	488	3,852
Bad Debt Expense			3,751	3,751	2,548
Support Costs			18,166	18,166	17,046
Gain on Revaluation of Fixed Assets			-	-	(28,816)
			<u>615,702</u>	<u>615,702</u>	<u>594,644</u>

£28,583 (2017 - £7,096) of the above expenditure was attributable to unrestricted funds and £591,983 (2017 - £592,193) to restricted funds.

Causeway Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2018

7 Analysis of governance and support costs

Governance costs

	Restricted funds £	Total 2018 £	Total 2017 £
Other governance costs	7,676	7,676	7,276
	<u>7,676</u>	<u>7,676</u>	<u>7,276</u>

8 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.

9 Staff costs

The aggregate payroll costs were as follows:

	2018 £	2017 £
Staff costs during the year were:		
Wages and salaries	422,739	408,314
Social security costs	34,977	33,493
Pension costs	17,252	13,953
Other staff costs	3,707	4,465
	<u>478,675</u>	<u>460,225</u>

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

	2018 No	2017 No
Average No. of Employees	<u>23</u>	<u>21</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 £156,211 (2017 - £152,625).

The charity considers its key management personnel to be the CEO, Finance Manager, Accommodation Services Manager and the Community Services Manager.

Causeway Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2018

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2017	220,284	37,823	258,107
At 31 March 2018	220,284	37,823	258,107
Depreciation			
At 1 April 2017	70,284	37,823	108,107
Charge for the year	3,000	-	3,000
At 31 March 2018	73,284	37,823	111,107
Net book value			
At 31 March 2018	147,000	-	147,000
At 31 March 2017	150,000	-	150,000

The property contained within the Land and Buildings fixed asset classification was revalued as part of the transition to FRS102.

Causeway Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2018

12 Debtors

	2018 £	2017 £
Trade debtors	403	731
Prepayments	2,302	1,672
Accrued income	6,604	14,138
	<u>9,309</u>	<u>16,541</u>

13 Creditors: amounts falling due within one year

	2018 £	2017 £
Bank overdrafts	-	98
Trade creditors	3,305	2,175
Other creditors	25,799	29,010
Accruals	8,273	5,185
Deferred income	12,784	12,534
	<u>50,161</u>	<u>49,002</u>

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	25,816	121,184	147,000
Current assets	263,075	181,909	444,984
Current liabilities	(50,161)	-	(50,161)
Total net assets	<u>238,730</u>	<u>303,093</u>	<u>541,823</u>

Causeway Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2018

15 Funds

	Balance at 1 April 2017 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2018 £
Unrestricted funds					
<i>General</i>					
Unrestricted Income Fund	46,174	22,192	(8,657)	(11,884)	47,825
<i>Designated</i>					
Internal Refurbishment Reserve	5,000	-	-	-	5,000
Major Repairs Reserve	40,000	-	-	-	40,000
Project Deficit Reserve	5,000	-	-	-	5,000
Redundancy Reserve	73,600	-	-	-	73,600
Running Costs Reserve	18,489	-	-	-	18,489
Unfunded Salary Reserve	29,936	-	(19,926)	9,990	20,000
	172,025	-	(19,926)	9,990	162,089
Other funds					
Revaluation Reserve	28,816	-	-	-	28,816
Total Unrestricted funds	<u>247,015</u>	<u>22,192</u>	<u>(28,583)</u>	<u>(1,894)</u>	<u>238,730</u>
Restricted funds					
Centre NHSCT	-	14,440	(14,440)	-	-
Children & Young People (CIN)	7,403	25,691	(24,183)	-	8,911
C&YP Fundraising	1	-	(1)	-	-
Halifax Foundation	2,048	-	(2,048)	-	-
Criminal Justice	1,037	29,289	(30,048)	-	278
DV Post Comic Relief	3,731	50,387	(48,201)	-	5,917
Housing Management	494	49,419	(51,429)	1,516	-
Floating Support	23,725	98,086	(96,201)	-	25,610
Supporting People	143,355	236,231	(238,395)	-	141,191
Refuge NHSCT	-	35,933	(36,312)	379	-
Surestart	34	56,071	(56,105)	-	-
Land & Buildings Cap grant	121,184	-	-	-	121,184
Buttle UK	-	100	(98)	-	2
Total restricted funds	<u>303,012</u>	<u>595,647</u>	<u>(597,461)</u>	<u>1,895</u>	<u>303,093</u>
Total funds	<u>550,027</u>	<u>617,839</u>	<u>(626,044)</u>	<u>1</u>	<u>541,823</u>

Causeway Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2018

	Balance at 1 April 2016 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2017 £
Unrestricted funds						
<i>General</i>						
Unrestricted Income Fund	32,986	35,164	6,840	(28,816)	-	46,174
<i>Designated</i>						
Internal Refurbishment Reserve	5,000	-	-	-	-	5,000
Major Repairs Reserve	40,000	-	-	-	-	40,000
Project Deficit Reserve	5,000	-	-	-	-	5,000
Redundancy Reserve	73,600	-	-	-	-	73,600
Running Costs Reserve	19,547	-	(1,058)	-	-	18,489
Unfunded Salary Reserve	42,814	-	(12,878)	-	-	29,936
	<u>185,961</u>	<u>-</u>	<u>(13,936)</u>	<u>-</u>	<u>-</u>	<u>172,025</u>
Other funds						
Revaluation Reserve	-	-	-	-	28,816	28,816
Total unrestricted funds	<u>218,947</u>	<u>35,164</u>	<u>(7,096)</u>	<u>(28,816)</u>	<u>28,816</u>	<u>247,015</u>
Restricted funds						
Centre NHSCT	-	14,437	(14,437)	-	-	-
Children & Young People (CIN)	3,332	27,126	(23,055)	-	-	7,403
C&YP Fundraising	217	658	(874)	-	-	1
Halifax Foundation	-	2,945	(897)	-	-	2,048
Criminal Justice	9,935	20,102	(30,000)	1,000	-	1,037
DV Post Comic Relief	1,979	49,405	(47,653)	-	-	3,731
Housing Management	981	48,402	(48,889)	-	-	494
Floating Support	21,935	98,086	(96,296)	-	-	23,725
Supporting People	142,479	236,477	(235,601)	-	-	143,355

Causeway Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2018

	Balance at 1 April 2016 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2017 £
Persula	1,000	-	-	(1,000)	-	-
Refuge NHSCT	-	35,936	(35,936)	-	-	-
Surestart	-	59,516	(59,482)	-	-	34
Preventative Education CCG PCSP	-	4,148	(4,148)	-	-	-
Land & Buildings Cap grant	121,184	-	-	-	-	121,184
Total restricted funds	<u>303,042</u>	<u>597,238</u>	<u>(597,268)</u>	<u>-</u>	<u>-</u>	<u>303,012</u>
Total funds	<u>521,989</u>	<u>632,402</u>	<u>(604,364)</u>	<u>(28,816)</u>	<u>28,816</u>	<u>550,027</u>

16 Analysis of net funds

	At 1 April 2017 £	Cash flow £	At 31 March 2018 £
Cash at bank and in hand	432,488	3,187	435,675
Net debt	<u>432,488</u>	<u>3,187</u>	<u>435,675</u>

17 Related party transactions

There were no related party transactions in the year.