



Berkshire Women's Aid  
(Limited by Guarantee)  
Report & Financial Statements  
31 March 2017

# Berkshire Women's Aid Contents

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## **Berkshire Women's Aid Charity Information**

**Company number** 03081670

**Charity number** 1050484

**Registered office and  
Operational address** 94-98 Addison Road  
Reading  
Berkshire  
RG1 8EG

**Trustees** Trustees who are also directors under Charity law, who served during the period up to the date of this report were as follows:

M Rice-Jones            Chairperson

D Hunt

J Cooper

P Spinks

S Walker

B Moses-Mulrooney

K Baddeley

H Langford

F Jones (appointed 29 March 2017)

**Key Management  
Personnel**

Liz Terry

Chief Executive

Nicola Wimble

Finance Manager

Emma Kettle

Service Development Manager

**Bankers**

The Cooperative Bank PLC

PO Box 101

1 Balloon Street

Manchester

M60 4EP

Nationwide Building

Society

PO Box 3

5-11 St Georges Street

Douglas

Isle of Man

IM99 1 AS

Metro Bank

One Southampton Row

London

WC1B 5HA

## **Berkshire Women's Aid Charity Information**

### **Solicitors**

Field Seymour Parkes  
1 London Street  
Reading  
RG1 4PN

Dexter Montague  
105 Oxford Road  
Reading  
RG1 7UD

### **Auditors**

Edwin Smith  
32 Queens Road  
Reading  
RG1 4AU

## **Berkshire Women's Aid Trustees' Report Year ended 31 March 2017**

The Trustees and Senior Management Team present their report and the audited financial statements for the year ended 31 March 2017 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

Reference and administrative information set out on page 3 & 4 forms part of this report. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the memorandum and articles association and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

### **Structure, Governance and Management**

The organisation is a charitable company limited by guarantee, incorporated on 19 July 1995 and registered as a Charity on 25 June 1975.

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

Trustees delegate the day to day management and responsibility to the Chief Executive who is supported by the Finance Manager who ensures the ongoing financial viability of the Charity and a Service Development Manager and Refuge Manager.

The Chief Executive, Senior Management Team and Board of Trustees followed the procedures advised by the Charity Commission before making appointment for positions. All Trustees give their time voluntarily and received no benefits from the Charity. Any expenses reclaimed from the Charity are set out in note 5 of the financial statements.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

### **Recruitment and Appointment of Trustees**

Trustees are recruited through advertisements placed in local volunteer bureaux, newspapers, via our website and by potential Trustees expressing their interest by making direct contact with BWA. Potential Trustees are requested to speak with the Chair, and then submit a written resume of their career and interests for consideration by the Board of Trustees. Following an interview by a panel of two to three Trustees and reference checking, suitable applicants are invited to attend one board meeting as an observer and complete relevant paperwork and an induction. After the first meeting and if the Board is unanimous, the new trustee is elected on to the Board at the next meeting.

Trustees are not appointed by anyone outside the charitable company. Trustees adhere to Berkshire Women's Aid policies and procedures for staff and volunteers.

Berkshire Women's Aid is a member of the Women's Aid Federation of England.

# **Berkshire Women's Aid Trustees' Report (continued) Year ended 31 March 2017**

## **Induction and Training for Trustees**

All Trustees receive a programme of induction, co-ordinated by the Service Development and Refuge Managers upon appointment. A trustee induction pack is kept up to date and forms the basis of this induction

The induction includes a welcome and introduction to the Board and also an explanation of functions and services within BWA.

New Trustees are also recommended to read the various guidance on the Charity Commission website.

## **Remuneration**

Currently, the key management personnel team consists of three staff including, the Chief Executive, Finance Manager and Service Development Manager. The combined annual salaries including pensions and benefits of these key personnel is £127,859. Salaries are benchmarked against other similar sized charities, and the salary scales and reviewed every three years. Individual's salaries are reviewed after each appraisal annually, although the Charity cannot guarantee an annual review.

## **Staffing**

The BWA staff team is made up of 17 full time and 27 part time members of staff. We currently have 3 regular volunteers plus 12 who have been recently recruited that work across all services and departments. Also 2 to 3 times per year teams of 10 to 15 volunteers help with clearing garden and painting & decorating in refuges.

Preparation, selection, vetting and vigilant maintenance are all central to our safer recruitment policy. All of our staff, students and volunteers are screened before commencing employment or volunteering with us. This means taking up references from former employers. Proof of identity and ability to work is additionally sought from candidates prior to interview along with relevant training / education / qualification certificates. Our recruitment policy and volunteer policy are updated annually to ensure all recent legislation and guidance is included.

Pre-planned interview questions with an interview panel of two members of staff are used to assess the knowledge, insight and suitability of a candidate.

All volunteers, students and staff have to complete an Enhanced Disclosure and Barring Service (DBS) check before they can commence their duties and they have to undertake safeguarding training along with our introduction to domestic abuse training.

## **Objectives and Activities for the Public Benefit**

The Charity's objects in its Memorandum of Association are to assist women, men and their children who are in necessitous circumstances and, in particular, those women and their children who have suffered from abuse or maltreatment in their homes.

## **Berkshire Women's Aid Trustees' Report (continued) Year ended 31 March 2017**

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

The Charity furthers its charitable purposes for the public benefit by providing a range of services to enable people in situations of domestic abuse to make choices about their future and to rebuild their lives.

For 2016/17 the Board's key objectives included:

- Successfully compete for contracts from local authorities that cover the areas BWA operates in
- Continue to improve and maintain the quality of BWA properties
- Where possible increase BWA's freehold property base
- Diversify funding sources
- Develop a network of organisations and individuals who will donate regularly to BWA

### Vision

All women, children and men should be able to live free from the fear and experience of domestic abuse and violence in their homes and relationships.

### Mission

We provide confidential support, information, outreach services and refuge accommodation for women and their children who are affected by domestic abuse and violence.

We provide confidential support, information and outreach services to men who have experienced domestic abuse and violence.

### Values

All BWA activities are underpinned by a set of values adopted by the organisation's volunteers, staff, management and Trustees:

- **Welcoming and empowering** – we listen, encourage and equip people to make informed choices
- **Places of safety** – we provide environments where anyone using our services can talk freely, live safely and think about the future
- **We do not judge** – we listen and provide the environment where people using the services can recognise that some aspects of their life are not the way they want them to be
- **Trust** – you can trust BWA: confidentiality is paramount and people using our services can count on professional, highly skilled support

## **Berkshire Women's Aid Trustees' Report (continued) Year ended 31 March 2017**

- **Equality** – we believe in providing support to anyone who needs it, regardless of their sex, ethnicity, religion, age, sexual orientation or disability
- **Raising awareness** – BWA encourages people to understand domestic abuse and violence, to seek support and report concerns

### **Achievements and Performance**

The need for BWA's services is as great as ever. The latest statistics from the Office of National Statistics: Crime in England & Wales – year ending December 2016 showed:

- “that women, and especially younger women, were more likely to be victims of domestic abuse than other demographic groups, for example, 11.9% of women aged 16 to 19 were victims, for the period ending March 2014 to year ending March 2016”.

The following outcomes were delivered in 2016/2017 with key achievements set out on page 13.

### **Outcomes**

- Outreach services supported 1043 clients in 2016/17
  - 597 in Reading 29% increase from 2015/16
  - 201 in Wokingham 44% increase from 2015/16
  - 245 in Bracknell 33% increase from 2015/16
- Children's services reached out to 407 children in 2016/17
  - 309 in Reading
  - 98 in Wokingham
- BWA received over 120 referrals for refuge accommodation, including 84 children
- Over 6424 calls to the helpline
- BWA's Complex Needs service across Reading, Wokingham and Bracknell received 298 referrals
- Family Choices provided across Reading & Wokingham received 122 referrals for
- 168 clients attended BWA Choices Programme
- 37 clients attended BWA Self Esteem Programme
- 14 clients completed Asian Choices Programme
- 85 professionals attended full day BWA Domestic Abuse Training

### **BWA Helpline**

The BWA helpline is the first point of call for those encountering abuse. Between the hours of 9-5 Monday to Friday BWA staff and volunteers provide information and advice regarding domestic abuse to all callers. The out of hours service is managed by Bracknell Forestcare and supported by a BWA back up manager. The helpline gives access to all of our services. An agency can call the helpline on behalf of a potential service user or they can call directly themselves. The helpline number is widely publicised.



## **Berkshire Women's Aid Trustees' Report (continued) Year ended 31 March 2017**

### **Refuges**

A reduction in refuge funding resulted in a restructuring of accommodation based services in Reading. Reading Borough Council (RBC) secured additional funding to support BWA's specialist Asian refuge provision and continue to provide 8 bed spaces but there has been a loss of 5 bed spaces overall. BWA is focused on ensuring continued refuge provision in the area and has adjusted its property strategy accordingly

From July 2017 where ever possible Reading refuges will operate a two stage model.

Stage 1: will initially support our service users through the induction, identifying immediate needs and ongoing support.

Stage 2: the service user will work with staff and volunteers to develop an action plan that will enable them to move forward independently. BWA also has online access to refuge vacancies across the UK so we can find a space for those who need to move out of the area.

### **Resettlement**

Moving out of refuge is a challenging time for women. BWA's resettlement service offers women a stepping stone between the supported environment of the refuge and independent accommodation.

Resettlement is tailored to individual needs and may include practical tasks involved in such a move.

Although resettlement is usually offered for up to 6 weeks after a woman moves on from refuge, this can be adjusted to suit individual needs and BWA's further support can be provided through BWA outreach workers.

### **Family Choices (FC)**

BWA's Family Choices (FC) Programme works with the whole family and offers perpetrators a chance to recognise and address their abusive behaviour whilst at the same time support and safety planning is offered to their partner and direct work is completed with any school aged children in the household. BWA work with perpetrators and victims regardless of whether they have children and can continue to work with clients if their partner disengages from the programme. FC also works with families with children that are not in the household and have supported clients with children previously taken into care to enable them to safeguard themselves and go on to have further children who remain in their care now.

The perpetrator element of FC is currently delivered on an individual basis.

**Berkshire Women's Aid  
Trustees' Report (continued)  
Year ended 31 March 2017**

**Outreach Support**

BWA provides Outreach Support across Reading, Wokingham and Bracknell areas which is flexible in order to meet individual clients' needs responding to their level of risk. For high risk clients BWA provide IDVA level support through the MARAC process. BWA has four SafeLives qualified IDVAs and two further members of staff including a refuge worker are due to start in the coming months. Outreach support is provided to all victims of domestic abuse regardless of gender, ethnicity, religion, sexuality or disability. BWA will continue to provide support based on victims specific needs to empower them to move positively forward with their lives; this will include but is not limited to:

- Risk and needs assessment
- Arranging refuge accommodation
- On going safety planning and risk management advice, depending on client's circumstances
- DIY Non-molestation Order and Family Court applications
- Free legal surgery
- Active participation in MARAC, child protection or MAPPA framework where appropriate.
- Advocacy including regular contact and close cooperation with various agencies.
- Signposting to relevant agencies for additional support needs
- Ongoing emotional support to help create coping strategies whilst in abusive relationships and aid emotional recovery post-separation
- Confidence-building sessions
- Emotional support and advocacy at court hearings

In Bracknell BWA Outreach workers liaise closely with Children's Social Care as part of the DAPS/DASC arrangements ensuring that victims are kept safe while perpetrators complete their programme.

## **Berkshire Women's Aid Trustees' Report (continued) Year ended 31 March 2017**

### **Adult Group Work**

Both Outreach and Family Choices clients are offered BWA Choices Programme which is psychoeducational programme that looks at the dynamics of domestic abuse and how the elements of power and control can affect our minds as well as our bodies.

The Choices group is facilitated by BWA's Group Facilitator with many years of experience working locally with survivors of domestic abuse. The group is open to victims who have been affected by abuse, by a spouse or a family member, either presently or in the past.

The Choices Programme covers the following general themes:

- Learning about healthy and unhealthy relationships
- How domestic abuse affects confidence, self esteem and children
- Recognising controlling behaviours at an early stage in a relationship
- The impact of domestic abuse on beliefs
- Rebuilding damaged self confidence and self esteem.

The programme is evaluated on the basis of feedback questionnaires completed by delegates.

In addition to enable victims to move forward and rebuild their lives BWA offers the Self Esteem Programme which is another psychoeducational programme, that looks at different ways for victims to develop skills for positive self esteem and body confidence. The group is co-facilitated by BWA's support workers with many years of experience working with survivors of domestic abuse.

The Self-Esteem Programme covers the following general themes:

- Learning about who we are, our self image and how to love and respect yourself;
- Dealing with negativity and body language.
- Things I can control, knowing your strengths and building self confidence.
- Goal setting. Maintaining focus

### **Children's Support**

BWA recognises the impact of domestic abuse on children; research shows that these children often have greater behavioural and emotional problems compared to other children (Humphreys, 2006) this includes both internal problems such as depression and anxiety and external like aggression or anti-social behaviour. Children who witness domestic abuse are 50% more likely to end up failing to achieve at school, presenting with mental health issues, abusing alcohol or drugs leading to difficulty in establishing a stable independent adult life.

Early intervention is key to tackling this and BWA is committed to working not only with children already impacted by domestic abuse but also to prevent abuse and the ongoing cycle of domestic abuse across generations.

Where appropriate and as part of BWA's Family Choices programme children are referred to BWA's Children and Young People (CYP) Workers to take part in age appropriate group work which will include looking at how they can help themselves to be safe by having a plan and identifying other adults who it is safe for them to talk to.

## **Berkshire Women's Aid Trustees' Report (continued) Year ended 31 March 2017**

To respond to the needs of children and young people in the community BWA have developed specialist programmes for children 5 – 17 years old who have been affected by domestic abuse. BWA offer CYP a safe environment in which they can share experiences and develop a better understanding of domestic abuse, its effects and importantly how they can keep themselves safe. BWA has been providing tailored support either individually or in groups for over 10 years in the local area and will offer a range of programmes for primary and secondary age children who have witnessed or experienced domestic abuse, are starting to instigate abuse or are in abusive relationships.

BWA supports Children and Young People by providing a variety of programmes tailored to the individual child's needs. BWA provide the following Children's programmes;

- Specialised Primary School Work – children (5-11) who have witnessed and experienced domestic abuse. A 10 week course held for an hour a week at a hosting school. This can be delivered 1-1 or in a group (6-8 children on average). Aims to provide support to children by looking at the dynamics of abuse and explaining that it is not their fault. It also looks at encouraging appropriate ways of resolving conflicts, safety planning and enhances self- esteem
- 'Giving Choices' – Young People (12-17) that have experienced domestic abuse within the family. Runs for a minimum of 6 weeks and this is delivered on a 1-1 basis. This looks at raising awareness of domestic abuse and the qualities of a healthy relationship, resolving conflicts safely, recognising early warning signs and rebuilding damaged confidence
- 'Teen Choices' - Young People (14-17) who are or have been in abusive relationships. Runs for a minimum of 6 weeks and is delivered on a 1-1 basis. The key issue is getting young people to identify what is domestic abuse and then helping them to acknowledge that it may be happening to them. Once abuse has been identified BWA can offer individual targeted help and support as appropriate
- 'Changing Faces' Young Perpetrators -Teenagers, (11-17) who have been victims of domestic abuse as a child and are now beginning to display abusive behaviours in their current relationships. The course addresses why they are being abusive and what affect this has on others and the ways they can change their behaviour. 6 weeks on a 1-1 basis

### **Complex Needs**

BWA had secured funding from the Office of the Police and Crime Commissioner (OPCC) to employ dedicated complex needs workers who work across Wokingham, Reading and Bracknell and The DASH Charity to do the same across Slough, Windsor & Maidenhead and South Bucks. Although only 1.5 FTE's for each organisation this capacity has enabled BWA to build relationships with the local substance misuse services and community mental health teams as well as other services. The funding has been extended to 31 March 2018 and a new model being developed by the OPCC may see funding continue beyond this date.

# **Berkshire Women's Aid Trustees' Report (continued) Year ended 31 March 2017**

## **Multi Agency Training**

In 2016-2017 BWA continued to provide specialist domestic abuse multiagency training sessions in partnership with Reading Borough Council, Bracknell Forest Council and Wokingham Council.

Training is delivered in partnership with other agencies BWA has a strong working relationship with Thames Valley Police (TVP) and RBC Housing who provide guest speakers. Over the next year BWA will look to build on this by exploring the possibility of a health, children's social care or legal representative presenting as well.

BWA has designed and delivered bespoke workshops and sessions when requested, for example for the Reading DA Forum, on topics such as working with perpetrators, coercive control and why victims stay in abusive relationships.

## **Key achievements include**

- Enhancement of the property portfolio
- Continued to provide wide range of quality services during an increasingly challenging year of reduced funding, contract tenders and higher numbers of referrals
- Successfully negotiated Reading refuge contract
- Established process for recruitment and retention of volunteers
- Successful recruitment of key roles such as Finance Manager and Service Development Manager
- Increased donations 26.9%
- Positive media coverage Channel 4 News, ITV Meridian and BBC South Today
- Greater strategic involvement with local authorities including joining Reading and Wokingham LSCB
- BWA performance indicators included in LSCB Quality and Performance Group reporting
- Developed close links with Friends of BWA support and fundraising group
- Continued to invest in the maintenance and safety of Refuges and office accommodation

## **Plans for future**

- Win contracts Wokingham and Reading
- Develop group work within the Perpetrator Programme
- Increase service user participation and involvement to achieve good outcomes
- Increased use of volunteers
- Continued refinement of the property portfolio
- Fundraising strategy implementation
- Continue to improve and maintain the quality of BWA properties
- Continue to raise awareness and respond to the Government proposed new legislation on Domestic Violence and Abuse

# **Berkshire Women's Aid Trustees' Report (continued) Year ended 31 March 2017**

## **Risk Review**

Operational risks are managed through relevant policies including Business Continuity Plan, Health & Safety Policy, Safeguarding (adults and children), Code of Conduct etc.

The management team monitor financial risk by reviewing income and expenditure in the management accounts on a monthly basis as well as cash flow to ensure the Charity can meet its commitments as they fall due. Regular budget reforecasting allows tracking to ensure the Charity is looking ahead at its financial stability providing a longer term picture. Funding and financial risk is explored thoroughly at Board meetings every other month allowing strategy to be revised if required.

A Charity risk register is in development which will identify all key risks and how these are being managed.

## **Financial Review**

The Charity has been under significant financial pressure during the year in supporting increasing number of service users. The Trustees strategy for the year included continuing to fund some areas of BWA's work for which no external funding was available.

The statement of financial activities shows that the total incoming resources increased to £1,192,752 while total resources expended (after losses on defined benefit scheme) decreased to £1,259,781 resulting in an excess of expenditure over income of £67,029.

BWA's principle funding sources are local authority contracts to provide refuge and outreach services. The income is supplemented by donations and restricted grants.

Expenditure during the year has reflected the efficient running of the refuges, helpline and outreach services, with 97% of total resources expended being direct costs of charitable activities and restricted grant funded activities, which have been established in accordance with the key objectives of the Charity.

Income and expenditure for all services are continuously monitored.

In line with BWA's key objectives to increase the Charity's freehold base, shortly before the year-end funds were transferred to BWA's solicitor for the purchase of a refuge with the sale completing just after the end of the year.

BWA has a defined benefit pension scheme with Social Housing Pension Scheme (SHPS) which was closed to new members in 2010. This is a multi-employer scheme with a valuation at the last formal actuarial valuation date revealed a shortfall of assets compared with the value of liabilities of £1,323 million. The actuary has set a deficit contribution plan for all members and the present value of BWA's deficit contributions has been provided as a liability in the financial statements in accordance with FRS 102.

# **Berkshire Women's Aid Trustees' Report (continued) Year ended 31 March 2017**

## **Reserves Policy**

The Reserves Policy is set to ensure there is no disruption of Berkshire Women's Aid services in the event of an unforeseen reduction in income or increase in expenditure. It also allows for contingencies aimed at the mitigation of any major risks identified that would have a financial impact should they materialise.

The Trustees have determined a requirement for freely available funds in order to fund the following:

- To maintain the continued furtherance of the objectives of the Charity.
- To cover management, administration, fundraising and other support costs.

The Trustees believe that the level of reserves should be sufficient to cover:

- Continued service delivery for 6 months of half the activity of the Charity - this is in addition to any commitments to the next year's grants that are already recognised in the accounts.

The level of reserves will be continually monitored by the Trustees and the policy will be reviewed every three years.

The purchase of a freehold property completed in May 2017 sees a reduction in free reserves with £741,448 for the deposit on property purchased being transferred to a designated fund during the financial year. At the end of March 2017 free reserves (after pension deficit provision) were £6,888 against a level of £280,741 which would be required under the policy. Steps are being taken to obtain a mortgage secured on a property to provide sufficient working capital to meet the Charity's obligations.

It is vital that the Charity builds its reserves to the level required to meet the policy to remain sustainable, build a safer future and protect the Charity in the long term.

## **Going Concern**

After making enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its activities for the near future. Accordingly, they continue to adopt the going concern basis in preparing financial statements and accounts.

## **Investment Policy**

The Trustees, having regard to the liquidity requirements of operating BWA, have kept available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation as measured by the retail prices index. Due to wider economic circumstances deposit rates have been depressed and so this aim was not achieved in the year.

**Berkshire Women's Aid  
Trustees' Report (continued)  
Year ended 31 March 2017**

**Restrictions on Distribution**

The memorandum of association prohibits the distribution of the income and property of the charitable company to the members. Upon dissolution or winding up of the company, the assets shall be given or transferred to some similar institution or institutions having objects similar to the charitable company.

**Statement of Trustees' Responsibilities**

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

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments 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 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.

In so far as the Trustees are aware:

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.



**Berkshire Women's Aid  
Trustees' Report (continued)  
Year ended 31 March 2017  
Auditor**

Edwin Smith were re-appointed as Charity's auditors and have expressed their willingness to continue in that capacity.

This report was approved by the Trustees on 27 September 2017 and signed on their behalf by.



**M Rice-Jones – Chair**

## **Berkshire Women's Aid**

### **Independent Auditors Report to the Members of Berkshire Women's Aid as at 31 March 2017**

#### **Independent Auditors Report to the Members of Berkshire Women's Aid**

We have audited the financial statements of Berkshire Women's Aid for the year ended 31 March 2017 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes set out on pages 21 to 38. 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).

This report is made solely to the Charity's Trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of Trustees and auditor**

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees, who are also the directors of Berkshire Women's Aid for the purposes of company law, are responsible for the preparation of financial statements and for being satisfied they give a true and fair view.

The Trustees have elected for the accounts to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 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 (APB's) Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the 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 Trustees' Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

## **Berkshire Women's Aid**

### **Independent Auditors Report to the Members of Berkshire Women's Aid as at 31 March 2017**

#### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2017, and of its incoming resources and application of resources, including its income and expenditure account, 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

#### **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 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements;
- sufficient accounting records have not been kept;
- 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.



**Edwin Smith**

Chartered Accountants  
Statutory Auditor

32 Queens Road  
Reading  
RG1 4AU

Dated 29 September 2017

Edwin Smith is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

# Berkshire Women's Aid

## Statement of Financial Activities

Year ended 31 March 2017

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
<b>Income:</b>						
Donations	2	26,875	-	-	26,875	21,163
Income from charitable activities	4	929,212	-	228,108	1,157,320	1,107,500
Investment income	3	8,557	-	-	8,557	14,880
<b>Total income</b>		<b>964,644</b>	<b>-</b>	<b>228,108</b>	<b>1,192,752</b>	<b>1,143,543</b>
<b>Expenditure:</b>						
Costs of raising funds	5	33,358	-	8,418	41,776	43,008
Cost of charitable activities		987,060	-	222,353	1,209,413	1,103,562
<b>Total expenditure</b>		<b>1,020,418</b>	<b>-</b>	<b>230,771</b>	<b>1,251,189</b>	<b>1,146,570</b>
<b>Net income/(expenditure) before transfers</b>		<b>(55,774)</b>	<b>-</b>	<b>(2,663)</b>	<b>(58,437)</b>	<b>(3,027)</b>
Actuarial gains/(losses) on defined benefit pension schemes	19	(8,592)			(8,592)	(92,807)
Transfers between funds	16	(699,519)	741,448	(41,929)	-	-
<b>Net income/(expenditure) for the year/Net movement in funds</b>		<b>(763,885)</b>	<b>741,448</b>	<b>(44,592)</b>	<b>(67,029)</b>	<b>(95,834)</b>
Fund balances at 1 April 2016		1,033,056	-	95,292	1,128,348	1,224,182
<b>Fund balances at 31 March 2017</b>		<b>269,171</b>	<b>741,448</b>	<b>50,700</b>	<b>1,061,319</b>	<b>1,128,348</b>

The statement of financial activities complies with the requirements for an income and expenditure account under the Companies Act 2006 and includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# Berkshire Women's Aid

## Balance Sheet

As at 31 March 2017

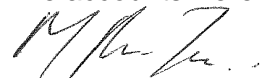
		2017		2016	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		291,069		299,905
<b>Current assets</b>					
Debtors	11	849,236		56,612	
Cash at bank and in hand		330,970		1,193,496	
		<u>1,180,206</u>		<u>1,250,108</u>	
<b>Creditors: amounts falling due within one year</b>	12	104,877		91,523	
<b>Net current assets/(liabilities)</b>			1,075,329		1,158,585
<b>Provisions for liabilities</b>					
Defined benefit pension scheme liability	14		(305,079)		(330,142)
<b>Total net assets</b>			<u><u>1,061,319</u></u>		<u><u>1,128,348</u></u>
<b>Income funds of the Charity</b>					
<b>Restricted funds</b>	16		50,700		95,292
<b>Unrestricted funds:</b>					
General funds	16	269,171		1,033,056	
Designated funds	16	741,448		-	
			<u>1,010,619</u>		<u>1,033,056</u>
			<u><u>1,061,319</u></u>		<u><u>1,128,348</u></u>

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2017, although an audit has been carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section 476 requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors (trustees) acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.

The accounts were approved by the Board on 27 September 2017.



Director/Trustee - M Rice-Jones

Company Registration No. 03081670

## Berkshire Women's Aid

### Statement of Cash Flows

Year ended 31 March 2017

	2017	2016
	£	£
<b>Cash flows from operating activities:</b>	(868,972)	(52,945)
Net cash provided by operating activities	<b>(868,972)</b>	<b>(52,945)</b>
<b>Cash flows from investing activities:</b>		
Interest from investments	8,557	14,480
Purchase of tangible fixed assets	(2,111)	(5,094)
<b>Net cash provided by investing activities</b>	<b>6,446</b>	<b>9,386</b>
Change in cash and cash equivalents in the year	(862,526)	(43,559)
Cash and equivalents at the beginning of the year	1,193,496	1,237,055
<b>Cash and cash equivalents at the end of the year</b>	<b>330,970</b>	<b>1,193,496</b>
<b>Net income/expenditure for the year (as per the statement of financial activities)</b>	(67,029)	(95,834)
Adjustments for:		
Depreciation charges	10,947	17,089
Interest from investments	(8,557)	(14,480)
(Increase) / decrease in debtors	(792,624)	(681)
Increase / (decrease) in creditors and provisions	(11,709)	40,961
<b>Net cash provided from operating activities</b>	<b>(868,972)</b>	<b>(52,945)</b>
<b>Analysis of cash and equivalents</b>		
Cash in hand	330,970	1,193,496
<b>Total</b>	<b>330,970</b>	<b>1,193,496</b>

# Berkshire Women's Aid

## Notes to the Financial Statements

Year ended 31 March 2017

### 1. ACCOUNTING POLICIES

#### Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 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.

Berkshire 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 note(s).

#### Reconciliation with previously Generally Accepted Accounting Practice

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

At the date of transition, the requirement to recognize a liability for the present value of contributions payable that result from the agreement with the multi-employer pension plan in line with FRS 102 resulted in a reclassification within the Statement of Financial Activities (including Income and Expenditure Account) and the fund balances being restated. No other restatements were required. In accordance with the requirements of FRS 102 a reconciliation of opening balances is provided below.

<b>Reconciliation of funds</b>	<b>1 April 2015</b>	<b>31 March 2016</b>
	£	£
Fund balances as previously stated	1,486,855	1,458,490
Pension fund deficit liability	(262,673)	(330,142)
<b>Funds balances as stated</b>	<b>1,224,182</b>	<b>1,128,348</b>

# Berkshire Women's Aid

## Notes to the Financial Statements (continued)

### Year ended 31 March 2017

#### 1. ACCOUNTING POLICIES (CONTINUED)

Reconciliation of net expenditure per previous GAAP to net expenditure under FRS102

	1 April 2015
	£
Net expenditure as previously stated and net movements in fund	(28,365)
Adjustments:	
Pension deficit payment	30,094
Unwinding of the pension deficit discount factor	(4,756)
<b>Net expenditure as stated</b>	<b>(3,027)</b>
Actuarial losses on defined benefit scheme	(92,807)
<b>Net movement in funds as stated</b>	<b>(95,834)</b>

#### Preparation of the accounts on a going concern basis

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The Charity participates in a multi-employer defined benefit pension scheme. In the judgment of the Trustees, the Charity does not have sufficient information on the scheme's assets and liabilities to be able to reliably account for its share of the defined benefit obligation and net assets. Therefore the scheme is accounted for as a defined benefit contribution scheme: see note 19 for further details.

The Trustees do not consider that there are any other sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

#### Fund Accounting

- Unrestricted funds are donations and other incoming resources available for use at the discretion of the Trustees in furtherance of the objectives of the Charity
- Designated funds are 'unrestricted' funds allocated by the Trustees for particular purposes.
- Restricted funds are those donated for use in a particular area or for specific purposes.



# Berkshire Women's Aid

## Notes to the Financial Statements (continued)

### Year ended 31 March 2017

#### 1. ACCOUNTING POLICIES (CONTINUED)

##### Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether capital or revenue grants is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

##### Donations and other income

Donations and other income are recognised when they become due and credited to the statement of financial activities. Any donations received for specific time restricted purposes are carried forward as deferred income and matched with related expenditure.

##### Interest receivable

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

##### Expenditure

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

Expenditure is classified under the following activity headings within the statement of financial activities to one of the following headings:

- **Costs of raising funds**  
The direct costs of fundraising and publicity activities.
- **Expenditure on charitable activities**
  - The direct and associated support costs of providing refuge accommodation and support to women and children who have experienced domestic violence.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the Charity. In the case of unconditional grants they are accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that

# Berkshire Women's Aid

## Notes to the Financial Statements (continued)

### Year ended 31 March 2017

#### 1. ACCOUNTING POLICIES (CONTINUED)

they will receive the one year or multi-year grant. Grant awards that are subject to the recipient fulfilling performance conditions are accrued as the performance conditions are met.

##### Allocation of supports and governance costs

Expenditure is allocated to the particular activity where the costs relates directly to that activity. These costs have been allocated between the cost of raising funds and expenditure on charitable activities. Costs of generating funds is based on 5% of staff costs.

Costs are then identified relating to the governance of the Charity being the costs associated with constitutional statutory requirements and costs associated with the strategic management of the Charity's activities.

Support costs and governance costs are apportioned between the key charitable activities undertaken in the year on basis of revenue earned.

##### Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

##### Operating leases

Rentals charges are charged on a straight line basis over the term of the lease.

##### Tangible fixed assets

Individual assets or groups of similar assets costing £300 or more are capitalised at cost. Assets are reviewed for impairment if circumstances indicate that their carrying value may exceed their net realisable value and value in use.

Depreciation is calculated to write off the cost less estimated residual value of fixed assets over their estimated useful lives. The depreciation rates in use are as follows:

Freehold land is not depreciated

Freehold buildings 50 years straight line

Housing equipment 3 years straight line

Playground 10 years straight line

Computer equipment and software 3 years straight line

# **Berkshire Women's Aid**

## **Notes to the Financial Statements (continued)**

### **Year ended 31 March 2017**

#### **1. ACCOUNTING POLICIES (CONTINUED)**

##### Debtors

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

##### Cash at bank and in hand

Cash at bank and in hand includes cash and short term deposits with a maturity or notice period of twelve months or less at the balance sheet date.

##### Creditors and provisions

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

##### Pension Schemes

The Charity operates a defined contribution scheme for its employees. Contributions payable to the scheme are charged to the statement of financial activities in the period to which they relate. The assets of the scheme are held separately from the Charity in an independently administered fund.

The Charity also participates in a multi-employer defined benefit scheme which was closed to new entrants in March 2010 and the scheme was closed to contributions with effect from April 2013. As it is not possible for the scheme to obtain sufficient information to enable it to account for it as a defined benefit scheme, it accounts for the scheme as a defined contribution scheme.

The multi-employer defined benefit scheme is in deficit and the Charity has agreed to participate in a deficit funding arrangement therefore the Charity 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. The present value is calculated using the discount rate detailed in these disclosures. This amount is expensed in the Statement of Financial Activities. The unwinding of the discount rate is recognised as a finance cost.

## Berkshire Women's Aid

### Notes to the Financial Statements (continued)

Year ended 31 March 2017

#### 2. DONATIONS

	Unrestricted funds	Restricted funds	Total 2017	Total 2016
	£	£	£	£
Donations and gifts	26,875	-	26,875	21,163

#### 3. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	Total 2017	Total 2016
	£	£	£	£
Bank interest	8,557	-	8,557	14,880

#### 4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	Total 2017	Total 2016
	£	£	£	£
<b>Refuge</b>				
Rent	287,154	-	287,154	274,802
Service charges	39,236	-	39,236	36,428
Reading Borough Council	254,148	-	254,148	250,915
Bracknell Forest Council	70,064	-	70,064	86,525
Wokingham Borough Council	21,338	-	21,338	20,521
	671,940	-	671,940	669,191
<b>Outreach</b>				
Reading Borough Council	100,104	59,017	159,121	186,999
Bracknell Forest Council	41,630	-	41,630	44,781
Wokingham Borough Council	95,976	-	95,976	61,110
The Earley Charity	-	33,522	33,522	41,723
PCC	-	123,202	123,202	81,816
Other	4,962	-	4,962	7,280
	242,672	215,741	458,413	423,709
<b>Children's Services</b>				
Wokingham Borough Council	14,600	-	14,600	14,600
PCC	-	7,367	7,367	-
Police Property Act Fund	-	5,000	5,000	-
	14,600	12,367	26,967	14,600
<b>Total</b>	<b>929,212</b>	<b>228,108</b>	<b>1,157,320</b>	<b>1,107,500</b>

# Berkshire Women's Aid

## Notes to the Financial Statements

Year ended 31 March 2017

### 5. EXPENDITURE

	Cost of Raising Funds	Refuge	Outreach	Children's services	Governance costs	Support costs	Total	2016
	£	£	£	£	£	£	£	£
Staff training	-	525	1,487	25	-	1,340	<b>3,377</b>	3,408
Other staff costs	-	3,496	7,640	3,196	-	3,346	<b>17,678</b>	20,267
Grants to institutions	-	-	61,312	-	-	-	<b>61,312</b>	7,658
Provision of housing services	-	59,666	10,403	672	-	4,165	<b>74,906</b>	74,600
Rent and property costs	-	75,761	-	-	-	-	<b>75,761</b>	73,958
Premises and offices costs	-	49,349	23,849	21	-	79,177	<b>152,396</b>	131,068
95% payroll and office costs	41,776	178,927	328,503	37,104	30,474	203,789	<b>820,573</b>	788,371
Depreciation	-	-	-	-	-	10,947	<b>10,947</b>	17,089
Professional advice	-	-	3,878	-	-	17,465	<b>21,343</b>	20,415
Audit and accounts	-	-	-	-	6,540	-	<b>6,540</b>	4,980
Finance cost – pension deficit	-	-	-	-	-	6,356	<b>6,356</b>	4,756
	<b>41,776</b>	<b>367,724</b>	<b>437,072</b>	<b>41,018</b>	<b>37,014</b>	<b>326,585</b>	<b>1,251,189</b>	1,146,570
Allocation of overheads		189,615	129,360	7,610		(326,585)		
Allocation of governance costs		21,490	14,661	863	(37,014)			
<b>Total expenditure</b>	<b>41,776</b>	<b>578,829</b>	<b>581,093</b>	<b>49,491</b>			<b>1,251,189</b>	1,146,570
<b>2016 expenditure</b>	<b>42,078</b>	<b>637,471</b>	<b>412,966</b>	<b>54,055</b>			<b>1,146,570</b>	

2016 expenditure has been restated to comply with new basis for allocating support costs.

Auditor's remuneration comprises audit fees of £4,980 (2016: £4,980) and accountancy services of £1,560 (2016:£nil).

Of the total expenditure, £1,020,418 was unrestricted (2016: £736,680) and £230,771 was restricted (2016: £409,890).

# Berkshire Women's Aid

## Notes to the Financial Statements

### Year ended 31 March 2017

#### 6. GRANTS TO INSTITUTIONS

Grants to institutions is a grant made to the Dash Charity for services provided on Complex Needs programme being carried out for PCC.

#### 7. TAXATION

The company is a registered Charity. It has no liability to corporation tax on bank interest received or its charitable activities.

#### 8. TRUSTEES AND RELATED PARTY TRANSACTIONS

The Trustees were not paid and did not receive any benefits from employment with the Charity in the year (2016: £nil).

There were no reimbursements of expenses to Trustees during the year (2016:£nil).

There were no related party transactions during the year (2016:£nil).

#### 9. EMPLOYEES

##### Employment Costs

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Wages and salaries	750,357	726,257
Social security costs	54,255	50,835
Other pension costs	8,910	7,165
	<u><b>813,522</b></u>	<u><b>784,257</b></u>

##### Number of employees

The average monthly number of employees during the year was:

	<b>2017</b>	<b>2016</b>
	<b>Number</b>	<b>Number</b>
Refuge	11	10
Outreach	15	16
Children's Services	4	4
Support	12	12
	<u><b>42</b></u>	<u><b>42</b></u>

The average number of full time equivalent staff employed during the year was 33 (2016:34).

No employee received more than £60,000 in the financial year (2016: none).

The key management personnel of the Charity comprise the Trustees, Chief Executive Officer, Finance Manager and Service Development Manager. The total employee benefits including pension contributions of the key management personnel of the Charity £129,451 (2016: £127,858). See note 8 for specific details on Trustees.

## Berkshire Women's Aid

### Notes to the Financial Statements (continued)

#### Year ended 31 March 2017

##### 10. TANGIBLE FIXED ASSETS

	Freehold property £	Furniture and £	Playground £	Total £
Cost				
At 1 April 2016	358,586	149,753	15,817	524,156
Additions	-	2,111	-	2,111
Disposals	-	-	-	-
At 31 March 2017	<u>358,586</u>	<u>151,864</u>	<u>15,817</u>	<u>526,267</u>
Depreciation				
At 1 April 2016	64,911	143,523	15,817	224,251
On disposals	-	-	-	-
Charge for the year	5,710	5,237	-	10,947
At 31 March 2017	<u>70,621</u>	<u>148,760</u>	<u>15,817</u>	<u>235,198</u>
Net book value				
<b>At 31 March 2017</b>	<b>287,965</b>	<b>3,104</b>	<b>-</b>	<b>291,069</b>
<b>At 31 March 2016</b>	<b>293,675</b>	<b>6,230</b>	<b>-</b>	<b>299,905</b>

##### 11. DEBTORS

	2017 £	2016 £
Debtors	755,013	8,397
Prepayments and accrued income	94,223	48,215
	<u>849,236</u>	<u>56,612</u>

Debtors includes funds held on deposit of £725,570 for the property acquisition completed after the year end.

## Berkshire Women's Aid

### Notes to the Financial Statements (continued)

#### Year ended 31 March 2017

#### 12. CREDITORS

Amounts falling due within one year

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Trade creditors	22,039	17,964
Taxes and social security costs	17,881	15,848
Other creditors	667	769
Accruals	48,897	10,157
Deferred income	15,393	46,785
	<b>104,877</b>	<b>91,523</b>

#### 13. DEFERRED INCOME

Deferred income comprises of restricted grants

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Balance at beginning of year	46,785	79,151
Amount released to income in the year	(46,785)	(79,151)
Amount deferred in year	15,393	46,785
	<b>15,393</b>	<b>46,785</b>

#### 14. PROVISION FOR LIABILITIES

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Defined benefit pension scheme liability	305,079	330,142
	<b>305,079</b>	<b>330,142</b>

The movements in the year regarding the provision are detailed in note 19 on page 38.

#### 15. LEGAL STATUS OF THE CHARITY

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.



# Berkshire Women's Aid

## Notes to the Financial Statements (continued)

Year ended 31 March 2017

### 16. MOVEMENT IN FUNDS

Movements in restricted funds	Balance at 1 April 2016	Income	Expenditure	Transfers	Balance at 31 March 2017	General funds used on these activities
	£	£	£	£	£	
Holly Tree House	29,496	-	(710)	-	<b>28,786</b>	-
Douglas Martin	16,685	-	(1,328)	-	<b>15,357</b>	-
Last Resort	1,180	-	(625)	2,714	<b>3,269</b>	-
<b>Refuge</b>						
Other	2,714	-	-	(2,714)	-	-
<b>Outreach</b>						
Reading Borough Council	-	59,017	(59,017)	-	-	69,985
The Earley Charity	41,929	33,522	(33,522)	(41,929)	-	1,986
PCC	-	123,202	(123,202)	-	-	-
Other	3,288	-	-	-	<b>3,288</b>	-
<b>Children's Services</b>						
PCC	-	7,367	(7,367)	-	-	-
Police Property Act Fund	-	5,000	(5,000)	-	-	-
	<b>95,292</b>	<b>228,108</b>	<b>(230,771)</b>	<b>(41,929)</b>	<b>50,700</b>	71,971
<b>Unrestricted Funds</b>						
General funds	1,033,056	964,644	(1,029,010)	(699,519)	269,171	
Designated funds	-	-	-	741,448	741,448	
	<b>1,033,056</b>	<b>964,644</b>	<b>(1,029,010)</b>	<b>41,929</b>	<b>1,010,619</b>	
<b>Total Funds</b>	<b>1,128,348</b>	<b>1,192,752</b>	<b>(1,259,781)</b>	<b>-</b>	<b>1,061,319</b>	

## **Berkshire Women's Aid**

### **Notes to the Financial Statements (continued)**

#### **Year ended 31 March 2017**

##### **MOVEMENT IN FUNDS (CONTINUED)**

Transfers relate to the following.

The Earley Charity agreed that funds brought forward of £41,929 could be transferred to general funds as they related to costs incurred in connection with this fund but which had been met from general funds in earlier years.

The Trustees agreed to designate funds of £741,448 for the acquisition of a property in May 2017.

The following amounts within restricted funds represent net book values of capital items at 31 March 2017 and do not represent cash available

	2017	2016
	£	£
Holly Tree House	28,786	29,496

##### **Purposes of the restricted funds**

###### **Holly Tree House**

The property is owned by Berkshire Women's Aid but it was purchased by a grant from Urban Aid. The fund is being expensed by depreciation over the anticipated life of the property.

###### **Douglas Martin**

To support work with women and their families.

###### **Last Resort**

To support women with urgent needs and no access to other funds.

###### **Reading Borough Council**

Crossing Bridges grant to provide an outreach service in reading to victims of domestic abuse.

###### **The Earley Charity**

Grants were provided to fund the Service Development Manager position.

###### **PCC**

Funding to deliver domestic abuse support to clients with complex needs. A prior year underspend was used against children's services.

###### **Designated Fund**

General funds used for the deposit made on acquisition of Orchard property.

## Berkshire Women's Aid

### Notes to the Financial Statements (continued)

Year ended 31 March 2017

#### 17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2017 are represented by:	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	262,283	-	28,786	<b>291,069</b>
Net current assets	311,967	741,448	21,914	<b>1,075,329</b>
Pension deficit provision	(305,079)	-	-	<b>(305,079)</b>
	<b>269,171</b>	<b>741,448</b>	<b>50,700</b>	<b>1,061,319</b>

#### 18. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2017 the company had a total of future minimum lease payments under non-cancellable operating leases for each of the following periods:

Several of the leases have completed their term, the values included are the current rentals and where leases terminate during the next financial year, the commitment included is the value to the date of termination of the lease.

	2017	2016
	£	£
Expiry date:		
Not later than one year	89,476	88,833
Later than one year and not later than five years	10,817	22,829
	<b>100,293</b>	<b>111,662</b>

# Berkshire Women's Aid

## Notes to the Financial Statements (continued)

### Year ended 31 March 2017

#### 19. PENSION SCHEME

The Charity participates in the Social Housing Pension Scheme (SHPS). SHPS offer several pensions structures including a multi-employer defined benefit scheme which provides benefits to some 500 non-associated employers. The multi-employer scheme is a defined benefit scheme in the UK. It is not possible for the Charity to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the Charity 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.

A full actuarial valuation for the scheme was carried out with an effective date of 30 September 2014. This actuarial valuation was certified on 23 November 2015 and showed assets of £3,123m, liabilities of £4,446m and a deficit of £1,323m. To eliminate this funding shortfall, the Trustees and the participating employers have agreed that additional contributions will be paid, in combination from all employers, to the scheme as follows:

#### Deficit contributions

<b>Tier 1</b>	£40.6m per annum
From 1 April 2016 to 30 September 2020:	(payable monthly and increasing by 4.7% each year on 1 <sup>st</sup> April)
<b>Tier 2</b>	£28.6m per annum
From 1 April 2016 to 30 September 2023:	(payable monthly and increasing by 4.7% each year on 1 <sup>st</sup> April)
<b>Tier 3</b>	£32.7m per annum
From 1 April 2016 to 30 September 2026:	(payable monthly and increasing by 3.0% each year on 1 <sup>st</sup> April)
<b>Tier 4</b>	£31.7m per annum
From 1 April 2016 to 30 September 2026:	(payable monthly and increasing by 3.0% each year on 1 <sup>st</sup> April)

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## Berkshire Women's Aid

### Notes to the Financial Statements (continued)

Year ended 31 March 2017

#### 19. PENSION SCHEME (CONTINUED)

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2011; this valuation was certified on 17 December 2012 and showed assets of £2,062m, liabilities of £3,097m and a deficit of £1,035m. To eliminate this funding shortfall, payments consisted of the Tier 1, 2 & 3 deficit contributions.

Where the scheme is in deficit and where the Charity has agreed to a deficit funding arrangement, the Charity recognises a liability for the Charity's share of obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

#### PRESENT VALUES OF PROVISION

##### RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Provision at start of period	330,142	262,673
Unwinding of the discount factor (interest expense)	6,356	4,756
Deficit contribution paid	(40,011)	(30,094)
Remeasurements - impact of any change in assumptions	8,592	(2,009)
Remeasurements - amendments to the contribution schedule	-	94,816
<b>Provision at end of period</b>	<b>305,079</b>	<b>330,142</b>

## Berkshire Women's Aid

### Notes to the Financial Statements (continued)

Year ended 31 March 2017

#### 19. PENSION SCHEME (CONTINUED)

##### PRESENT VALUES OF PROVISION (CONTINUED)

##### INCOME AND EXPENDITURE IMPACT

	2017	2016
	£	£
Interest expense	6,356	4,756
Remeasurements – impact of any change in assumptions	8,592	(2,009)
Remeasurements – amendments to the contribution schedule	-	94,816
	8,592	92,807
	-	-
<b>Costs recognised in the Statement of Financial Activities</b>	<b>14,948</b>	<b>97,563</b>

##### ASSUMPTIONS

	31 March 2017	31 March 2016	31 March 2015
	% per annum	% per annum	% per annum
Rate of discount	1.33	2.06	1.92

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

## Berkshire Women's Aid

### Notes to the Financial Statements (continued)

#### Year ended 31 March 2017

##### 19. PENSION SCHEME (CONTINUED)

The following schedule details the deficit contributions agreed between the Charity and the scheme at each year end period:

##### DEFICIT CONTRIBUTIONS SCHEDULE

Year ending	31 March 2017 (£000s)	31 March 2016 (£000s)	31 March 2015 (£000s)
Year 1	42	40	30
Year 2	43	42	31
Year 3	45	43	33
Year 4	39	45	34
Year 5	32	39	35
Year 6	34	32	29
Year 7	28	34	22
Year 8	23	28	23
Year 9	24	23	18
Year 10	12	24	12
Year 11	-	12	12
Year 12	-	-	6
Year 13	-	-	-
Year 14	-	-	-
Year 15	-	-	-
Year 16	-	-	-
Year 17	-	-	-
Year 18	-	-	-
Year 19	-	-	-
Year 20	-	-	-

The Charity must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as a finance cost in the period in which it arises.

It is these contributions that have been used to derive the Charity's balance sheet liability.

##### DEFINED CONTRIBUTION SCHEME COSTS

The defined contribution scheme contributions for the year total £8,910 (2016:£7,165).