



**Berkshire Women's Aid
(Limited by Guarantee)
Report & Financial Statements
31 March 2015**

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Company Information

Directors and Trustees

J L Cooper

D Hunt

J L Kidd

M Rice-Jones

P Spinks

B Moses-Mulrooney

S Walker

K Baddeley

Registered Number

03081670

Charity Number

1050484

Bankers

The Co-Operative Bank plc
PO Box 101
1 Balloon Street
Manchester
M60 4EP

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Metro Bank
One Southampton Row
London
WC1B 5HA

Virgin Money
Jubilee House
Gosforth
Newcastle Upon Tyne
NE3 4PL

Company Information (continued)

Bankers (continued)

Close Brothers
10 Crown Place
London
EC2A 4FT

Auditor

Edwin Smith
Chartered Accountants
32 Queens Road
Reading
RG1 4AU

Directors' and Trustees' Report

Year ended 31 March 2015

The directors have pleasure in presenting their report together with the audited financial statements for the year ended 31 March 2015.

Reference and administrative details of the charity, its trustees and advisors.

Berkshire Women's Aid is a charitable company limited by guarantee.

The charity number, company number, present trustees (being directors of the company) and advisors are given on page 3.

Directors

The directors who held office throughout the year, unless otherwise stated, were as follows:

J L Cooper

D Hunt

J L Kidd

M Rice-Jones

P Spinks

B Moses Mulrooney

S Walker Appointed 28th January 2015

K Baddeley Appointed 28th January 2015

Day to day management of the charitable company is delegated to the Chief Executive of Berkshire Women's Aid (Liz Terry).

Structure, governance and management

Berkshire Women's Aid ("BWA") is a registered charity under the Charities Act and is governed by its constitution.

BWA is also a company limited by guarantee. Every member of the charitable company undertakes to contribute to its assets in the event of winding up such amount as may be required not exceeding one pound.

Directors' and Trustees' Report (continued)

Year ended 31 March 2015

Directors (who are also trustees) are recruited through advertisements placed in local volunteer bureaux, newspapers, via our website and by potential directors expressing their interest by making direct contact with BWA. Potential directors are requested to speak with the Chair, and then submit a written resume of their career and interests for consideration by the board of directors. Following an interview by a panel of two to three directors 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 director is elected on to the board at the next meeting.

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

Directors delegate the management of day to day responsibility to the Chief Executive of BWA and a team of three managers, who report to the Chief Executive.

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

Risk Management Statement

BWA makes provision for risk management through various policies which are made available in an electronic shared documents library; a paper copy is also available. The most relevant policies are the Risk Assessment Policy, Health and Safety Policy, Safeguarding (Adults & Children), Rent Collection and Arrears, Budget Controls, Resident's Rules for Occupancy, Licence Agreements, Possession and Eviction Policy, Recruitment Procedure, Induction, Code of Conduct and Professional Boundaries, Supervision and Appraisal.

Objects and Activities

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 directors:

- **Welcoming and empowering** – we listen, encourage and equip people to make informed choices

Directors' and Trustees' Report (continued)

Year ended 31 March 2015

- **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
- **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

Public Benefit

We have referred to the guidance contained in the Charity Commission's guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Achievements and Performance

The need for BWA's services is as great as ever. The office for National Statistics identified that in 2012/13 7.1% of women reported having experienced domestic abuse, equivalent to 1.2 million female victims (2012/13 Crime Survey England & Wales).

In 2014/2015 BWA's helpline received 3844 calls, and 1600 referrals made directly to BWA's outreach services.

In 2014/15 148 women and 47 children stayed in BWA refuges.

BWA Helpline

The BWA helpline is the first call for thousands encountering abuse. BWA provides a 24 hour helpline that gives access to all 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 published in a variety of ways.

As reported last year, the new helpline arrangements and encouraging staff to share their contact details with professional colleagues thus making direct calls, has led to a reduction in calls to the helpline.

Refuges

BWA can provide safe emergency accommodation for up to 39 women and their children at any one time. BWA has nine refuges across three local authorities: Reading; Wokingham; and Bracknell. Each family has their own bedroom with shared facilities. One refuge provides support specifically for Asian women and their children, another has disabled access. 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.

Directors' and Trustees' Report (continued)

Year ended 31 March 2015

Early Intervention – the Family Choices Programme is aimed at preventing domestic abuse, reducing repeat incidents and the impact of abusive relationships. This programme is based on the premise that most parents want to be involved in their children's lives in a positive way and that it is possible to learn to behave differently. The programme builds mutual respect and seeks to eliminate blame, enabling parents to make safe choices about how they wish to relate to each other and to their children.

In 2014/2015 78 families were referred to the programme across Reading and Wokingham.

Perpetrators

Currently the perpetrator programme is based around 1:1 work with the men, facilitated by one of the male workers.

The work is tailored to the individual needs of each client, and covers a range of issues including conflict resolution, communication techniques, alternative behaviors and the impact of domestic abuse on children and other family members.

Victims

It is a known fact that risks may increase for a victim when the perpetrator is attending a programme to address his/her abusive behaviour. Family Choices allocates a key worker responsible for maintaining contact during the programme. Victims are invited to attend group work, self-esteem workshops and ongoing support.

Children

Support for children living with domestic abuse emphasises that the violence is not the children's fault, encourages healthy expressions of emotions and provides safety planning.

Outreach

BWA's outreach work is organised on an area basis.

Reading – Crossing Bridges

This is a 'one stop' shop for victims of domestic abuse and is based in the town centre. It provides an accessible and safe venue for victims to 'drop in' or attend appointments and it offers victims:

- Face to face support
- Immediate access when a victim decides to seek help
- A weekly free legal surgery
- Referrals to BWA and external support services
- Child Protection and Children's Services assistance

Directors' and Trustees' Report (continued)

Year ended 31 March 2015

- **DIY Injunctions**

Referrals come from a variety of sources including the victim herself. Clients are offered up to 6 outreach appointments and a referral to the Choices Programme. This new, more structured approach to outreach appointments enables Crossing Bridges to handle more clients and provides a better service. Some clients need more support, especially in the initial crisis stages. People requiring more intensive support are identified by outreach staff and agreed by the team. The object is to get the individual to a more stable point where such a high level of intervention is no longer necessary. Crossing Bridges is funded through a grant from Reading Borough Council.

Wokingham and Bracknell Outreach

Similar services are currently provided through outreach workers in Bracknell and Wokingham.

The probation drop-in has been reinstated following the successful recruitment of the Floating Support/DAPS worker.

Adult Group Work

Choices

This six week programme helps victims explore the dynamics of healthy and abusive relationships, the impact of abuse on children, different characteristics of perpetrators and early warning signs. Participants give each other mutual support with many of the groups meeting up after the programme concludes. Child care which is provided for Mothers with pre-school children which enables women to attend who could not otherwise do so.

In Reading and Bracknell we offer a rolling programme of sessions. In the past year 206 women have attended Choices Groups. Referrals are made by agencies or women self-refer. BWA has developed Choices to meet the needs of diverse communities across Reading, Wokingham and Bracknell:

- Asian Choices: delivered in Urdu /Punjabi
- Learning Disabled Choices: adapted and successfully piloted in Wokingham
- Alana House: 2 groups have been provided at Alana House, working with their clients.

Support Group

A support group, currently supported by a staff member, is held once a month. The aim is for the group to become self-supporting in the near future. A second daytime support group has been introduced, following requests from clients.

Comfort Group

To meet an increasing number of referrals for clients with Learning Difficulties / Disabilities, BWA holds a day-time support group based at Crossing Bridges. Fortnightly themed sessions are attended by a staff member.

Directors' and Trustees' Report (continued)

Year ended 31 March 2015

Independent Domestic Violence Advisers (IDVAs)

A BWA Independent Domestic Violence Advocate (IDVA) is based in Bracknell and is funded through the Bracknell Community Safety Partnership. With the support of the Police and Crime Commissioner's grant funding BWA has two more staff undertaking CAADA IDVA training.

Children's Group Work

To respond to the needs of children and young people in the community BWA (Berkshire Women's Aid) have developed specialist programmes for 5 – 17 years who have been affected by Domestic Abuse. BWA offer Children and Young People 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. In 2014/15 BWA received 253 referrals from Reading and Wokingham Schools, including Pupil Referral Units. BWA secured funding from the Police and Crime Commissioner's Office to pilot children's group work in Bracknell. There is clearly a need with 30 referrals being made and 26 children attending the groupwork.

- **Specialised Primary Work** – for children aged 5-11 years who have witnessed and experienced domestic abuse.
- **'Giving Choices'** – for Young People aged 12-17 years that have experienced domestic abuse within the family.
- **'Teen Choices'** - for Young People aged 14 – 17 years who are or have been in abusive relationships.
- **'Changing faces' Young Perpetrators** – For teenagers, aged 11-17 years who have been victims of domestic abuse as a child and are now beginning to display abusive behaviours in their current relationships and also within the family unit.
- **Secondary Universal Work** – One hour interactive presentation for secondary school pupils and colleges.
- **Teacher Information** – A one hour presentation on the effects of domestic abuse on children and how to deal with a disclosure from a child.

Resettlement

Women moving out of refuge tend to become more anxious. 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 such as helping to complete a community care grant application, obtaining furniture for the new home, helping to read utility meters, setting up bills and changing benefit entitlements to the new address. The plan may also include safety tasks such as flagging the new address with the domestic abuse unit of the local police and ensuring that the woman knows how to obtain future support.

Directors' and Trustees' Report (continued)

Year ended 31 March 2015

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.

Specialist Provision

Sahara

Sahara House is BWA's specialist refuge for Asian women in Reading, and is staffed by Urdu/Punjabi speakers. In addition Reading Borough Council funds a specialist Asian outreach worker, based at Crossing Bridges.

BWA has developed expertise in working with victims of forced marriage and honour - based violence. Referrals are received from the Forced Marriage Unit for women who need refuge. BWA works closely with local agencies to provide a coordinated response for victims.

Victims with Mental Health Issues

National Statistics show that half of female victims suffer from depression, with 64% affected by Post Traumatic Stress Disorder. Victims of domestic abuse represent a higher suicide risk. The majority of victims who contact the BWA helpline identify that they are depressed, with many of these self-diagnosing. Consideration of mental health issues forms part of BWA's comprehensive risk assessment for victims with a range of co-ordinated responses offered.

Victims with Drug and Alcohol Issues

Victims of domestic abuse develop coping strategies in response to their experiences but many of these strategies are counter-productive. One study found that nearly one in five victims used alcohol and nearly one in ten drugs. Drug and alcohol issues often need to be addressed before BWA can work effectively on the abusive relationship. In Wokingham we have established a monthly meeting between SMART (drug and alcohol service), CMHT and BWA, to plan joint work where possible with clients all three agencies have in common.

Young Victims

Women and men aged between 16 - 24 are at the highest risk of domestic abuse. Universal work within local schools and colleges provides accessible information about healthy relationships. 'Teen Choices' supports young people affected by domestic abuse and BWA staff attend a drop in for young mums, providing outreach support.

Victims with English as a second language

The team is able to operate in several languages, including German, Slovakian, Polish, French, Hindi, Urdu and Punjabi.

Hidden Needs

Victims present with ever emerging new and previously hidden needs. BWA monitors developing trends and recent research to remain responsive.

Directors' and Trustees' Report (continued)

Year ended 31 March 2015

Key achievements include:

- Maintained a wide range of quality services in difficult financial times.
- Securing £178,232k of grant funding from the Police and Crime Commissioner to support victims, both adult and children, to cope and recover from their experiences.
- Increasing donations to the charity by 43% or £6076.15 to support the work with Children and Young People.
- Reduced BWA's 2014/2015 budget deficit of £84k and produced a small surplus for the year, through improved budget setting, budget monitoring, procurement and new ways of working
- IRIS: 56 referrals received in 2014/15; 9 GP practices received IRIS training in the year.
- Continued to significantly improve health & safety in all BWA run buildings.
- Raised awareness through press releases and through the visit of the Home Secretary Theresa May, including TV coverages.
- Developed a rolling programme of groupwork in refuges including IT safety awareness, self esteem, self defence, pampering, and in partnership with WEA provided basic budgeting awareness workshops.
- Securing enough donations to ensure every mother and child's birthday is celebrated with a gift and every child's birthday is celebrated with a cake from a local baking group.
- Provided successful placements to 7 social work students in 2014/2015.

BWA was however disappointed that a vendor pulled out of a house purchase late in March 2015. Circa £500,000 of BWA's reserves are in place to purchase a property to meet a key objective as set out on page 13.

Financial Review

The statement of financial activities shows that total incoming resources increased by 9.8% to £1,273,098 while total resources expended increased by 1.0% to £1,230,734 resulting in a surplus of £42,364.

Expenditure during the year has reflected the efficient running of the refuges, helpline and outreach services, with 95.6% of total resources being direct costs of charitable activities, which have been established in accordance with the key objectives of the charity.

Continuous monitoring of income and expenditure for all services is ensured.

Reserves Policy

The directors amended its Reserves Policy on 25 March 2015, as follows:

Berkshire Women's Aid operates to provide support for the victims of domestic abuse in the Berkshire area - It is funded by a mixture of statutory and other grants and donations.

Directors' and Trustees' Report (continued)

Year ended 31 March 2015

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.

In its accounts at the end of March 2015 the Trustees held £1,090,455 as reserves against a level of £313,678 which would be required under the policy.

Plans for Future Periods

Aims & Objectives

BWA's strategic aims and objectives, approved by the Board, guide the day to day activity and the longer term development of the organisation. These are currently under review and will be considered by the Trustees at a future Board meeting.

This year, following a number of years operating with a deficit budget, BWA closed the gap and generated a small surplus. However, most of the funding received was one-off funding and BWA starts 2015/2016 with a new deficit. It will keep the position under review and may need to reduce services to bring expenditure in line with income.

Key objectives also include:

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

Directors' and Trustees' Report (continued)

Year ended 31 March 2015

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.

Tax Status

The charity is entitled to exemption from taxation on income and capital gains to the extent that its funds are applied for charitable purposes.

Statement of directors' trustees' responsibilities

The directors (who are also trustees of Berkshire Women's Aid for the purposes of charity law) are responsible for preparing the Directors' 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 directors 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 directors are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware, and
- the directors 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 directors 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

Directors' and Trustees' Report (continued)

Year ended 31 March 2015

governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor

A resolution to reappoint Edwin Smith, Chartered Accountants will be proposed at a forthcoming Board Meeting.

This report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the directors on 2nd July and signed on their behalf.

A handwritten signature in black ink, appearing to read 'M Rice-Jones', written in a cursive style.

M Rice-Jones - Chair

Berkshire Women's Aid

INDEPENDENT AUDITORS REPORT AS AT 31 MARCH 2015

We have audited the financial statements of Berkshire Women's Aid for the year ended 31 March 2015 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes set out on pages 18 to 25. 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.

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 2015, 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

Berkshire Women's Aid

**INDEPENDENT AUDITORS REPORT (CONTINUED)
AS AT 31 MARCH 2015**

- 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

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

**Statement of financial activities (including an income and expenditure account)
Year Ended 31 March 2015**

	Note	Unrestricted funds £	Restricted funds £	Total funds 2015 £	Total funds 2014 £
Incoming resources					
Incoming resources from generated funds					
- Voluntary Income	2a	36,742	1,200	37,942	15,636
- Investment Income	2b	16,611	-	16,611	21,544
Incoming resources from charitable activities	3	774,471	444,074	1,218,545	1,122,397
Total incoming resources		827,824	445,274	1,273,098	1,159,577
Resources expended					
Cost of generating funds:					
- Cost of generating voluntary income	4	22,989	24,363	47,352	44,326
- Fundraising trading: costs of goods sold other costs		-	-	-	-
Charitable activities	5	733,526	444,876	1,178,402	1,170,018
Governance costs	6	4,980		4,980	4,800
Total resources expended		761,495	469,239	1,230,734	1,219,144
Net (resources expended)/ incoming resources		66,329	(23,965)	42,364	(59,567)
Total funds brought forward at 1 April 2014		1,305,820	138,671	1,444,491	1,504,058
Total funds carried forward at March 2015		1,372,149	114,706	1,486,855	1,444,491

The charitable company's incoming and outgoing resources all relate to continuing activities. The charitable company has no recognised gains or losses other than the net movement in funds for each year.

Balance sheet

31 March 2015

	Note	2015 £	2014 £
Fixed assets			
Tangible fixed assets	9	311,900	307,853
Current assets			
Debtors	10	55,931	50,306
Cash at bank and on deposit in hand		1,237,055	1,186,351
		<u>1,292,986</u>	<u>1,236,657</u>
Creditors: amounts falling due within one year	11	<u>(118,031)</u>	<u>(100,019)</u>
Net current assets		1,174,955	1,136,638
Net assets		<u>1,486,855</u>	<u>1,444,491</u>
Funds			
Restricted funds	12/13	114,706	138,671
Unrestricted funds	13	1,372,149	1,305,820
		<u>1,486,855</u>	<u>1,444,491</u>

The 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 2015, 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 Companies Act 2006.

The directors 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 the financial and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of section 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.

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

These financial statements were approved by the directors and authorised for issue on 29th July 2015 and were signed on their behalf by:



M Rice-Jones (Chair)

Company registered no: 03081670

Notes to the financial statements

Year Ended 31 March 2015

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005) issued in March 2005, applicable accounting standards and the Companies Act 2006.

A separate income and expenditure account has not been prepared as the information required by the Companies Act 2006 is given in the statement of financial activities on page 18 and in the notes to the financial statements. The charitable company has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cashflow statement on the grounds that it is a small company.

Grants

Capital grants are credited to the statement of financial activities in the year in which they are receivable and placed in a restricted fund. The treatment of the funds used to acquire these fixed assets depends upon the restriction imposed by the grant. If the acquisition of the fixed asset discharges the restriction then a corresponding transfer of the associated restricted income will be made to the unrestricted fund in the year of purchase. If the acquisition does not discharge the restriction then the funds will be held in a restricted fixed asset reserve. The assets purchased are capitalised and the depreciation of these assets is allocated to the restricted fund on a yearly basis thereby reducing the restricted fund to £nil over the life of the assets.

Revenue grants are credited to the statement of financial activities in the year which they are receivable unless they relate to a specific future period, in which case they are deferred or are performance related in which case they are credited in the period in which the services are delivered. If there is an imposed restriction they are placed in restricted funds, otherwise in unrestricted funds. Surplus amounts are carried forward to the following year.

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.

Pension costs

Contributions payable to the charitable company's pension scheme are charged to the statement of financial activities in the period to which they relate.

Depreciation

Depreciation is calculated to write off the cost less estimated residual value of fixed assets over their estimated useful lives.

Freehold property (Buildings only)	50 years
Household equipment	3 years
Playground	10 years
Computer equipment and software	3 years

Allocation and apportionment of costs

Expenditure is allocated within the statement of financial activities to one of the following headings:

- i) **Costs of generating funds**
The direct costs of fundraising and publicity activities.
- ii) **Charitable activities**
The direct costs of providing refuge accommodation and support to women and children who have experienced domestic violence. This heading also includes costs of those activities necessary to the running of BWA as an organisation not directly attributable to costs of generating funds.
- iii) **Governance costs**

Restricted funds

Restricted reserves consist of both revenue and capital funding whose use is restricted as a condition of receipt.

Unrestricted funds

Unrestricted funds relate to grants from local authorities for core activities, donations from the general public and income from charges made to refuge residents.

Leasing

Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Notes to financial statements

Year ended 31 March 2015

2. Incoming resources from generated funds

a. Voluntary income	Unrestricted £	Restricted £	2015 £	2014 £
Donations and similar income	36,742	1,200	37,942	15,636

b. Investment income	Unrestricted £	Restricted £	2015 £	2014 £
Bank interest	16,611	-	16,611	21,544

3. Incoming resources from charitable activities

	Unrestricted £	Restricted £	2015 £	2014 £
Housing benefits and contributions	324,371	-	324,371	306,957
Supporting People Initiative	450,100	-	450,100	468,190
Earley Charly	-	36,744	36,744	54,918
Children's Group	-	3,000	3,000	14,500
Brecknell Forest Council	-	45,306	45,306	31,648
Wokingham Borough Council	-	25,000	25,000	25,000
RBC -Crossing Bridges	-	71,153	71,153	71,186
Iris	-	8,072	8,072	60,000
Thames Valley P&CC	-	124,549	124,549	-
Family Choices	-	130,250	130,250	90,000
	774,471	444,074	1,218,545	1,122,397

4. Cost of generating voluntary income

	Unrestricted £	Restricted £	2015 £	2014 £
Staff and support costs	22,989	24,363	47,352	44,326

5. Charitable activities

	Unrestricted £	Restricted £	2015 £	2014 £
Provision of housing services	55,490	14,128	69,618	82,982
Rent and property costs	72,229	-	72,229	71,245
Premises and office costs	124,781	15,182	139,973	151,785
Staff and support costs	480,515	419,182	899,697	842,192
Depreciation charges	211	(3,626)	(3,415)	17,338
Professional advice	300	-	300	4,476
	733,526	444,876	1,178,402	1,170,018

6. Governance costs

	Unrestricted £	Restricted £	2015 £	2014 £
Audit and accountancy	4,980	-	4,980	4,800

Notes to financial statements

Year ended 31 March 2015

7.	Staff costs	2015 £	2014 £
	Wages and salaries	769,375	724,351
	Pension contributions	6,741	7,209
	Social security costs	56,223	57,365
		<u>832,339</u>	<u>788,925</u>

The average number of full time equivalent staff employed during the year was 38 (2014: 33).
No employee received more than £60,000 during this year or the previous year.

8. Trustees

The trustees of the charity (being directors of the company) received no remuneration during this year or the previous year for their services.
£Nil (2014: £Nil) was claimed by a trustee in respect of expenses incurred concerning charitable activities during the year.

9.	Tangible fixed assets	Freehold property £	Furniture & Equipment £	Motor vehicles £	Playground £	Total £
	Cost					
	At 1 April 2014	358,586	238,102	17,331	15,817	629,836
	Additions	-	632	-	-	632
	Disposals	-	(94,075)	(17,331)	-	(111,406)
	At 31 March 2015	<u>358,586</u>	<u>144,659</u>	<u>-</u>	<u>15,817</u>	<u>519,062</u>
	Depreciation					
	At 1 April 2014	74,381	214,454	17,331	15,817	321,983
	Additions	(15,180)	11,785	-	-	(3,415)
	On disposals	-	(94,075)	(17,331)	-	(111,406)
	At 31 March 2015	<u>59,201</u>	<u>132,144</u>	<u>-</u>	<u>15,817</u>	<u>207,162</u>
	Net book value					
	At 31 March 2015	<u>299,385</u>	<u>12,515</u>	<u>-</u>	<u>-</u>	<u>311,900</u>
	At 31 March 2014	<u>284,205</u>	<u>23,648</u>	<u>-</u>	<u>-</u>	<u>307,853</u>

An adjustment has been made to remove depreciation already taken on the land value within freehold property. The value of the adjustment was £20,890.

10.	Debtors	2015 £	2014 £
	Debtors	7,873	6,193
	Prepayments and accrued income	48,058	44,113
		<u>55,931</u>	<u>50,306</u>
11.	Creditors: amounts falling due within one year	2015 £	2014 £
	Trade Creditors	10,543	12,073
	Accruals	14,320	10,262
	Deferred income	79,151	60,009
	Other Creditors	14,017	17,675
		<u>118,031</u>	<u>100,019</u>

Notes to financial statements

Year ended 31 March 2015

12. Restricted funds

	Balance at 1 April 2014	Incoming resources	Resources expended	Balance at 31 March 2015	General Funds expended on these activities
Holly Tree House	26,580	-	3,626	30,206	-
The Earley Charity- WLO and Service Dev posts	41,701	36,744	(36,516)	41,929	-
The Earley Charity – Children's Worker	9,064	-	(6,272)	2,792	-
Children's and young people's services	-	22,600	(22,600)	-	-
Bracknell Forest Council (IDVA, DAPS, DASC)	-	45,306	(45,306)	-	14,269
Family Choices Reading	-	100,650	(100,650)	-	764
Family Choices Wokingham	-	40,000	(25,026)	14,974	-
Crossing Bridges	-	71,153	(71,153)	-	28,687
Iris	32,957	8,072	(37,523)	3,506	-
A&E Hospital Liaison	6,214	-	(6,214)	-	-
Thames Valley P&CC various projects	-	119,549	(119,549)	-	-
Douglas Martin	17,839	-	(254)	17,585	-
Kerith Community Church - for Bracknell OR	1,802	-	(1,802)	-	-
Last Resort for Emergency travel and accomm	-	1,200	-	1,200	-
Wokingham Emergency Rent	2,714	-	-	2,714	-
	<u>138,871</u>	<u>445,274</u>	<u>(469,239)</u>	<u>114,706</u>	<u>43,720</u>

IDVA is the abbreviation for Independent Domestic Violence Advisors.

General Funds of £43,720 (2014: £137,676) have been expended on activities generally funded from restricted funds.

The following amounts within restricted funds represent net book values of capital items at 31 March 2015 and do not represent cash available for use:

	2015 £	2014 £
Holly Tree House	<u>30,206</u>	<u>26,580</u>

The principle purposes for the above restricted funds were as follows:

Holly Tree House

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

Earley Charity

Grants were provided to fund full-time and part-time Women's Liaison Officers however during the year the funding changed to cover the cost of the Service Development Manager.

Children's and young people's services

The Children's and young people's services have been partly supported by a grant from Wokingham BC, a donation from Zurich, limited funds from other sources and are provided by way of one to one meetings and groupwork delivered in schools and refuges.

Police and Crime Crime Commissioner - Thames Valley

The P&CC provided funds for a) children and young victims of domestic abuse, b) medium risk victims of domestic abuse, c) to develop a domestic violence model, d) IDVA training

Notes to financial statements

Year ended 31 March 2015

Outreach Workers

Grants have been received from Wokingham Borough Council, Bracknell Forest Council and Reading Borough Council to fund part or full-time posts for Outreach work in local authority areas including IDVA, DAPS/DASC.

Family Choices Reading

This grant funds separate programmes for perpetrators, perpetrators victims and their children.

Family Choices Wokingham

This grant funds separate programmes for perpetrators, perpetrators victims and their children.

Crossing Bridges

This programme is to provide an outreach service in Reading to victims of domestic abuse and a specialist outreach service for Asian women fleeing domestic violence.

A & E Hospital Liason

A grant from the West of Berkshire PCT has part-funded a post that provides direct support to the Royal Berkshire Hospital Accident & Emergency department.

Douglas Martin

To support work with women and their families.

IRIS

IRIS (Identification and Referral to Improve Safety) is a general practice based domestic abuse training, support and referral programme.

Wokingham Emergency Rent

To support women with no recourse to public funds within Wokingham

13 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	281,694	30,206	311,900
Net current assets	1,090,455	84,500	1,174,955
	<u>1,372,149</u>	<u>114,706</u>	<u>1,486,855</u>

14 Operating leases

The charity's commitments for rental payments under non-cancellable operating leases during the year to 31 March 2015 are as follows (several of the leases have completed their term, the values included are the values included are the current rentals):

	Land and buildings £	Other operating leases £
Leases expiring:		
Within one year	85,158	+
Between two and five years	<u>22,680</u>	<u>2,232</u>
	<u>107,838</u>	<u>2,232</u>

Notes to financial statements

Year ended 31 March 2015

15 Pension Scheme

The company participates in the Social Housing Pension Scheme (SHPS). SHPS offers several pension structures including a multi-employer defined benefit scheme as described by Financial Reporting Standard 17 – Retirement Benefits and a defined contribution scheme. It has not been possible to identify the charitable company's share of the underlying assets and liabilities. As a result all pension costs for the charitable company will be reported on a defined contribution basis.

The company closed the defined benefits scheme to new entrants in March 2010 and closed the scheme to contributions with effect from April 2013.

The Social Housing Pension Scheme currently has in excess of 100,000 active members of which 6 (2014: 6) members are from Berkshire Women's Aid. The cost for the year was £7,761 (2014: £8,229). At the balance sheet date there was an outstanding contribution due of £1,045. In addition BWA made payments towards the deficit recovery plan within the scheme of £29,051 (2014: £28,195).

The last formal actuarial valuation at 30 September 2014 showed the market value of the whole Social Housing Pension Scheme's assets of £3,123 million.

The valuation at the last formal actuarial valuation date revealed a shortfall of assets compared with the value of liabilities of £1,323 million.

BWA has been advised that, as a result of the introduction of the employer debt regulations in September 2005, it would be liable to make a payment ("the "buy-out debt") to the scheme if BWA should leave the scheme or have no active members contributing to the scheme. The amount of the buy out debt may vary significantly over time and could both increase and decrease depending on, amongst other things, the number of BWA members in the scheme and the extent to which the scheme may be in deficit. As at 31 March 2015 BWA's potential liability was £1,329,282 (2014: £1,127,655).

As BWA has no intention of withdrawing from the Social Housing Pension schemes in the foreseeable future, the directors do not consider it appropriate to provide for this liability in the financial statements.

