



**Berkshire Women's Aid
(Limited by Guarantee)
Report & Financial Statements
31 March 2016**

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Directors' and Trustees' Report (continued)

Year ended 31 March 2016

Directors 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 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.

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 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.

Objectives and Activities for the Public Benefit

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

The Directors 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 Directors 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 including:

Someone to talk to

The BWA Helpline is a first port of call for many caught up in abusive relationships or worried about others who may be experiencing abuse. The service provides the caller with an experienced listener who can then provide information, engage with the victim and begin to set out the choices that are available in different situations.

Directors' and Trustees' Report

Year ended 31 March 2016

The directors have pleasure in presenting their report together with the audited financial statements for the year ended 31 March 2016.

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 are also the trustees have prepared their report to meet the requirements for a directors, report under the Companies Act and trustees' report under the Charities Act.

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

J L Cooper

D Hunt

J L Kidd Retired 16 March 2016

M Rice-Jones

P Spinks

Liz Terry

B Moses Mulrooney

S Walker

K Baddeley

H Langford Appointed 28th January 2016

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 2016

Places of Safety from Domestic Abuse

Providing refuge services has been and remains a central area of service for BWA. Refuge services offer a place of safety, free from fear where domestic abuse victims, many of whom have children, can begin to rebuild their lives.

Prevention, Advocacy and Help

BWA provides services that seek to address differing needs related to domestic abuse and to raise awareness of the issue among opinion formers, professionals and the general public.

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
- **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

Directors' and Trustees' Report (continued)

Year ended 31 March 2016

The income and property of the Charity shall be applied solely towards the promotion of the Objects and no part shall be paid or transferred, directly or indirectly by the way of dividend, bonus or otherwise by the way of profit, to members of the Charity and no trustee shall be appointed to any office of the Charity paid by salary or fees or receive any remuneration or other benefit in money or money's worth from the Charity: provided that nothing in this document shall prevent any payment in good faith by the Charity:

- Of the usual professional charges for the business undertaken by any trustee who is a solicitor, accountant or other person engaged in a profession or by any partner of his or hers when instructed by the Charity to act in a professional capacity on its behalf: Provided that at no time shall a majority of the trustees benefit under this provision and that a trustee shall withdraw from any meeting a which his or her appointment or remuneration or that of his or her partner is under discussion
- Or reasonable and proper remuneration for any services rendered to the Charity by any member, officer or servant of the Charity who is not a trustee
- Of interest on money lent by any member of the Charity or trustee at a reasonable and proper rate per annum not exceeding 2 per cent less than the published base lending rate of clearing bank to be selected by the trustees
- Or fees, remuneration or other benefit in money or money's worth to any company of which a trustee may also be a member holding not more than 1/100th part of the issued capital of that company
- Of reasonable and proper rent for premises demised or let by any member of the Company or a trustee
- To any trustee of reasonable out-of-pocket expenses
- The payment of any premium in respect of any indemnity insurance cover the liability of the directors (or any of them) which by virtue of any rule of law would otherwise attach to them in respect of any negligence, default, breach of duty which they may be guilty in relation to the company: Provided that any such insurance shall not extend to any claim arising from any act or omission which the directors (or any of them) knew to be a breach of trust or breach of duty or which was committed by the directors (or any of them) in reckless disregard of whether it was a breach of duty or not.
- The liability of the members is limited
- Every member of the Charity undertakes to contribute such amount as may be required (not exceeding £1) to the Charity's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member, and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves.

Pay Policy for Senior Staff

The directors consider the board of directors, who are the Trust's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Trust on a day to day basis. All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in note 8 to the accounts.

Directors' and Trustees' Report (continued)

Year ended 31 March 2016

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in other women's aid and similar organisations. The remuneration bench-mark is the mid-point of the range paid for in similar roles.

Related Party Transactions

There were no related party transactions during the year.

Investment Powers and 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.

The invested funds held on deposit achieved an average rate of 0.5% against the retail price index of 2.8% for the year.

Achievements and Performance

The need for BWA's services is as great as ever. The latest statistics from the Crime Survey for England and Wales show:

- 8.2% of women were estimated to have experienced domestic abuse in 2014/15, equivalent to 1.3 million female victims;
- 27.1% of women had experienced abuse since the age of 16, equivalent to 4.5 million female victims between the ages of 15 and 59.

In 2015/2016 BWA's helpline received 6,296 calls, and 1,865 referrals were made directly to BWA's outreach services.

In 2015/16 132 women and 98 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 widely published.

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 2016

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 2015/2016 72 families were referred to the programme across Reading and Wokingham.

Perpetrators

Currently the perpetrator programme is based around 1:1 work 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 the victim, 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. In late November 2015 BWA were given notice and had to move Crossing Bridges by 31 January 2016. The move of staff went well but it took time to find a new drop in solution. BWA will be working with a local LGTB charity to trial sharing their town centre location space during 2016/17. 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

Directors' and Trustees' Report (continued)

Year ended 31 March 2016

- Referrals to BWA and external support services
- Child Protection and Children's Services assistance
- DIY injunctions

Referrals come from a variety of sources including the victim herself. There has been an increase of referrals by 28% over the past year. Clients are offered up to 6 outreach appointments and a referral to the Choices Programme. Outreach teams are working within the community and establishing links with other agencies.

Wokingham and Bracknell Outreach

Similar services to those described above are currently provided through outreach workers in Bracknell and Wokingham.

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 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 128 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
- In September and October 2015 BWA delivered a specially adapted version of the Choices Programme in partnership with the Reading YMCA for vulnerable young mothers supported and housed by the organisation.

Self Esteem Programme

The Self Esteem Programme looks, over 5 sessions, at different ways for women affected by a previous or current experience of domestic abuse 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 group is open to women who have attended the BWA Choices Programme.

Support Group

A support group, currently supported by a staff member a volunteer, is held once a month.

Directors' and Trustees' Report (continued)

Year ended 31 March 2016

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. Another two full time trained IDVAs are based in Reading with a Wokingham outreach worker currently undertaking the 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 2015/16 BWA received 316 referrals from Reading and Wokingham Schools, including Pupil Referral Units. The referrals are up from 253 the year before but this level of referrals is unlikely to be sustained because of a reduction in funding.

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

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 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 2016

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.

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.

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 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.

Medium Risk Police Pilot

The Medium Risk Pilot, funded by the Police and Crime Commissioner for the Thames Valley, provided a streamlined, effective service to victims of domestic abuse to:

- Resolve the issue of medium Risk management that is not currently being done by Thames Valley Police due to capacity issues
- To re-direct the skills of Detective Constables into the investigation side of the DA crime
- To utilise appropriately skilled Outreach Workers (from BWA) who will deal with medium risk victim support
- To reduce duplication of effort – two organisations trying to do the same thing
- To provide missing service for medium risk cases without children involved
- To reduce repeat victimisation

The Pilot ran from January 2014 to March 2016 and received 1390 notifications from the Police. Contact was made with 76% of victims, a considerably better contact rate than pre-pilot levels, with safety planning being provided as well as on-going support if wanted. Although agreed by all to be a success, the PCC's office felt the pilot could be rolled out under the contract it has with Victim Support.

Directors' and Trustees' Report (continued)

Year ended 31 March 2016

Complex Needs

In 2015/16 BWA were successful in bidding to the Police and Crime Commissioner for the Thames Valley to run an 18 month pilot on how best to support victims of domestic abuse who had complex needs mainly relating to mental health or substance misuse. The pilot started in October 2015..

A total of 28 referrals were received in the last quarter (January to March 2016).

The Complex Needs Team cover Reading, Wokingham, Bracknell and West Berkshire. BWA partners with the DASH Charity who covers Slough and Windsor and Maidenhead.

The Complex Needs Team work in collaboration with other agencies in order to reduce their risk and support their needs.

Multi-agency Training

In 2015-2016 BWA continued to provide specialist domestic abuse multiagency training sessions in partnership with Reading Borough Council, Bracknell Forest Council and Wokingham Council.

Key achievements include:

- Continued to maintain a wide range of quality services in difficult financial times.
- Developed a partnership with Reading Rotary's Community Projects to purchase and develop refuge accommodation.
- Securing £178,232k of grant funding from the Police and Crime Commissioner to support victims with complex needs 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 2015/2016 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: 53 referrals received in 2015/16; 9 GP practices received IRIS training in the year.
- Continued to significantly improve health & safety in all BWA run buildings.
- Developed a rolling programme of group work in refuges including IT safety awareness, self esteem, self defence, pampering, and in partnership with WEA provided basic budgeting awareness workshops.
- Provided successful placements to 7 social work students in 2015/2016.

Financial Review

The statement of financial activities shows that total incoming resources decreased by 10.2% to £1,143,543 while total resources expended decreased by 4.8% to £1,171,908 resulting in an excess of expenditure over income of £28,365.

Directors' and Trustees' Report (continued)

Year ended 31 March 2016

Expenditure during the year has reflected the efficient running of the refuges, helpline and outreach services, with 96.3% of total resources being direct costs of charitable activities, which have been established in accordance with the key objectives of the charity.

Income and expenditure for all services are continuously monitored.

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.

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 2016 the Trustees held £1,092,789 as reserves against a level of £307,065 which would be required under the policy. During 2016/2017 the charity intends to invest in further freehold property which will reduce the free reserves in line with 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.

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

Directors' and Trustees' Report (continued)

Year ended 31 March 2016

- 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.

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' 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

Directors' and Trustees' Report (continued)

Year ended 31 March 2016

- 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 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 the forthcoming Annual General Meeting.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (FRSSE 2015) and in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

This report was approved by the directors on 27th July 2016 and signed on their behalf.

M Rice-Jones - Chair

Berkshire Women's Aid

INDEPENDENT AUDITORS REPORT AS AT 31 MARCH 2016

We have audited the financial statements of Berkshire Women's Aid for the year ended 31 March 2016 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes set out on pages 20 to 28. 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 2016, 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

Independent auditors report to the members of Berkshire Women's Aid (continued)

- 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

Berkshire Women's Aid
Statement of financial activities (including an income and expenditure account)
Year Ended 31 March 2016

	Note	Unrestricted funds £	Restricted funds £	Total funds 2016 £	Total funds 2015 £
Income:					
Donations	2	27,243	1,200	28,443	37,942
<i>Income from charitable activities</i>					
Provision of Refuges and outreach services	3	710,944	389,276	1,100,220	1,218,545
Investment Income	4	14,880	-	14,880	16,611
Total income		753,067	390,476	1,143,543	1,273,098
Expenditure					
Cost of raising funds:					
Staff and support costs of raising funds	5	18,326	24,682	43,008	47,352
<i>Expenditure on charitable activities</i>					
Provision of Refuges and outreach services	6	743,692	385,208	1,128,900	1,183,382
Total expenditure		762,018	409,890	1,171,908	1,230,734
Net (expenditure)/ income		(8,951)	(19,414)	(28,365)	42,364
Total funds brought forward at 1 April 2015		1,372,149	114,706	1,486,855	1,444,491
Total funds carried forward at March 2016		1,363,198	95,292	1,458,490	1,486,855

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

Berkshire Women's Aid
Balance sheet
31 March 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible fixed assets	9	299,905	311,900
Current assets			
Debtors	10	56,612	55,931
Cash at bank and on deposit in hand		1,193,496	1,237,055
		<u>1,250,108</u>	<u>1,292,986</u>
Creditors: amounts falling due within one year	11	<u>(91,523)</u>	<u>(118,031)</u>
Net current assets		<u>1,158,585</u>	1,174,955
Net assets		<u>1,458,490</u>	<u>1,486,855</u>
Funds			
Restricted funds	12/13	95,292	114,706
Unrestricted funds	13	1,363,198	1,372,149
		<u>1,458,490</u>	<u>1,486,855</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 2016, 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 27th July 2016 and were signed on their behalf by:

M Rice-Jones (Chair)

Company registered no: 03081670

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16/07/14, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

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 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.

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking into account 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 the settlement amount after allowing for any trade discounts due.

Notes to the financial statements

Year Ended 31 March 2016

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.

Tangible fixed assets

Individual assets or groups of similar assets costing £300 or more are capitalised at cost.

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 raising funds**
The direct costs of fundraising and publicity activities.
- ii) **Expenditure on 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.

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.

2. Donations	Unrestricted	Restricted	2016	2015
	£	£	£	£
Donations and similar income	27,243	1,200	28,443	37,942
3. Income from charitable activities	Unrestricted	Restricted	2016	2015
	£	£	£	£
Housing benefits and contributions	311,230	-	311,230	324,371
Supporting People Initiative	399,714	-	399,714	450,100
Earley Charity	-	41,723	41,723	36,744
Children's Group	-	-	-	3,000
Bracknell Forest Council	-	44,781	44,781	45,306
Wokingham Borough Council	-	31,282	31,282	25,000
RBC -Crossing Bridges	-	71,068	71,068	71,153
Iris	-	28,256	28,256	8,072
Thames Valley P&CC	-	76,416	76,416	124,549
Family Choices	-	95,750	95,750	130,250
	710,944	389,276	1,100,220	1,218,545
4. Investment income	Unrestricted	Restricted	2016	2015
	£	£	£	£
Bank interest	14,880	-	14,880	16,611
5. Cost of raising funds	Unrestricted	Restricted	2016	2015
	£	£	£	£
Staff and support costs	18,326	24,682	43,008	47,352
6. Expenditure on charitable activities	Unrestricted	Restricted	2016	2015
	£	£	£	£
Provision of housing services	64,855	9,745	74,600	69,618
Rent and property costs	73,958	-	73,958	72,229
Premises and office costs	126,257	4,811	131,068	139,973
Staff and support costs	454,864	362,284	817,148	899,697
Depreciation charges	16,379	710	17,089	(3,415)
Grants to institutions	-	7,658	7,658	-
Audit and accountancy	4,980	-	4,980	4,980
Professional advice	2,399	-	2,399	300
	743,692	385,208	1,128,900	1,183,382

Grants to institutions is a grant made to The Dash Charity for services provided on 'Complex Needs' a programme being carried out for Thames Valley P&CC.

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Year ended 31 March 2016

7.	Staff costs	2016 £	2015 £
	Wages and salaries	726,257	769,375
	Pension contributions	7,165	6,741
	Social security costs	50,835	56,223
		<u>784,257</u>	<u>832,339</u>

The average number of full time equivalent staff employed during the year was 34 (2015: 36).
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 (2015: £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 2015	358,586	144,659	-	15,817	519,062
	Additions	-	5,094	-	-	5,094
	Disposals	-	-	-	-	-
	At 31 March 2016	<u>358,586</u>	<u>149,753</u>	<u>-</u>	<u>15,817</u>	<u>524,156</u>
	Depreciation					
	At 1 April 2015	59,201	132,144	-	15,817	207,162
	Additions	5,710	11,379	-	-	17,089
	On disposals	-	-	-	-	-
	At 31 March 2016	<u>64,911</u>	<u>143,523</u>	<u>-</u>	<u>15,817</u>	<u>224,251</u>
	Net book value					
	At 31 March 2016	<u>293,675</u>	<u>6,230</u>	<u>-</u>	<u>-</u>	<u>299,905</u>
	At 31 March 2015	<u>299,385</u>	<u>12,515</u>	<u>-</u>	<u>-</u>	<u>311,900</u>

10.	Debtors	2016 £	2015 £
	Debtors	8,397	7,873
	Prepayments and accrued income	48,215	48,058
		<u>56,612</u>	<u>55,931</u>

11.	Creditors: amounts falling due within one year	2016 £	2015 £
	Trade Creditors	17,964	10,543
	Accruals	10,157	14,320
	Deferred income	46,785	79,151
	Other Creditors	16,617	14,017
		<u>91,523</u>	<u>118,031</u>

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Year ended 31 March 2016

12. Restricted funds

	Balance at 1 April 2015	Incoming resources	Resources expended	Balance at 31 March 2016	General Funds expended on these activities
Holly Tree House	30,206	-	(710)	29,496	-
The Earley Charity- WLO and Service Dev posts	41,929	41,723	(41,723)	41,929	-
The Earley Charity – Children's Worker	2,792	-	(2,792)	-	-
Children's and young people's services	-	14,600	(14,600)	-	58,115
Bracknell Forest Council (IDVA, DAPS, DASC)	-	44,781	(44,781)	-	3,985
Family Choices Reading	-	112,432	(112,432)	-	52,761
Family Choices Wokingham	14,974	-	(14,974)	-	-
Crossing Bridges	-	71,068	(71,068)	-	20,394
Iris	3,506	28,256	(28,474)	3,288	-
A&E Hospital Liaison	-	-	-	-	-
Thames Valley P&CC various projects	-	76,416	(76,416)	-	-
Douglas Martin	17,385	-	(700)	16,685	-
Kerith Community Church - for Bracknell OR	-	-	-	-	-
Last Resort for Emergency travel and accomm	1,200	1,200	(1,220)	1,180	-
Wokingham Emergency Rent	2,714	-	-	2,714	-
	<u>114,706</u>	<u>390,476</u>	<u>(409,890)</u>	<u>95,292</u>	<u>135,255</u>

IDVA is the abbreviation for Independent Domestic Violence Advisors.

General Funds of £135,255 (2015: £43,720) 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 2016 and do not represent cash available for use:

	2016 £	2015 £
Holly Tree House	<u>29,496</u>	<u>30,206</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

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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.

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	270,409	29,496	299,905
Net current assets	1,092,789	65,796	1,158,585
	<u>1,363,198</u>	<u>95,292</u>	<u>1,458,490</u>

14 Operating leases

The charity's commitments for rental payments under non-cancellable operating leases during the year to 31 March 2016 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	86,601	-
Between two and five years	<u>16,680</u>	<u>2,232</u>
	<u>103,281</u>	<u>2,232</u>

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

Notes to financial statements

Year ended 31 March 2016

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 29 (2015: 6) members are from Berkshire Women's Aid. The cost for the year was £8,185 (2015: £7,761). 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 £30,274 (2015: £29,051).

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 2016 BWA's potential liability was £1,439,364 (2015: £1,329,282).

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.