



**Berkshire Women's Aid  
(Limited by Guarantee)  
Report & Financial Statements  
31 March 2014**

## Contents

---

	Page
Company Information	3
Directors' and Trustees' Report	5
Independent Auditor's Report	16
Statement of Financial Activities	18
Balance Sheet	19
Notes to the Financial Statements	20

## **Company Information**

---

### **Directors and Trustees**

J L Cooper

D Hunt

J L Kidd

M Rice-Jones

P Spinks

B Mulrooney

### **Registered Number**

03081670

### **Charity Number**

1050484

### **Bankers**

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

Metro Bank  
One Southampton Row  
London  
WC1B 5HA

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

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 2014**

---

The directors have pleasure in presenting their report together with the audited financial statements for the year ended 31 March 2014.

### **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 and 4.

### **Directors**

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

P Campbell	Resigned 24 July 2013
J L Cooper	
L Harper	Resigned 24 July 2013
D Hunt	
J L Kidd	
M Rice-Jones	
P Spinks	
V Wells	Resigned 10 February 2014
B Mulrooney	Appointed 21 May 2014

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 2013**

---

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 the 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, Residents' 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 trustees:

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

## Directors' and Trustees' Report (continued)

Year ended 31 March 2013

---

- **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 2013/14 BWA's helpline received 4,722 calls and 2,725 referrals were made directly to BWA's outreach services. BWA worked with 2,524 referrals the greater majority of whom were women.**

**In 2013/14 166 women and 122 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. The majority of calls are from Reading, Bracknell, Wokingham, West Berkshire, South Oxford, Oxford, Windsor and Maidenhead. Our new Helpdesk system is now up and running and will enable us to collect more accurate information on calls received through our helpline. We are also encouraging our staff to share their contact details with professionals, enabling them to make direct contact rather than go through the helpline. We do anticipate this will lead to a drop in the number of calls coming through our helpline from professionals but we believe the number of referrals will remain similar to previous years.

### 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

## Directors' and Trustees' Report (continued)

Year ended 31 March 2013

---

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. During 2013/14 BWA accommodated 166 residents. 100% of residents who responded, rated BWA's service as either 'excellent' or 'good'.

**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.

### 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 behaviours and the impact of domestic abuse on children and other family members.

In Q3 and Q4 of 2013/2014 there were 35 perpetrators in the programme and not one of these repeated their abusive behaviour.

### 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 with the victim 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 center. 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 2013**

---

- 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. 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

BWA looks forward to being able to 'roll out' projects similar to Crossing Bridges in other Local Authority areas. Similar services 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 up after the programme concludes. Child care is provided for mothers with pre-school children which enables women to attend who could not otherwise do so.

In Reading we offer a rolling programme of sessions. In the past year 82 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:

- Asian Choices: delivered in Urdu /Punjabi
- Learning Disabled Choices: adapted and successfully piloted in Wokingham
- Cranstoun Choices: in partnership with a local agency supporting clients with drug and alcohol issues

#### 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.

#### 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 2013

---

### Independent Domestic Violence Advisers (IDVAs)

A BWA independent Domestic Violence Advisor (IDVA) is based in Bracknell and is funded through the Bracknell Community Safety Partnership. With the introduction of Police Commissioners responsible for commissioning services and allocating funding previously given to Community Safety Partnerships there may be opportunities to negotiate funding for additional IDVA's.

### Children's Group Work

To respond to the needs of children and young people in the community BWA has developed specialist programmes for 5 - 17year-olds who have been affected by domestic abuse. BWA offers 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 2013/14 BWA received 233 referrals from Reading and Wokingham Schools, including Pupil Referral Units.

- **Specialised Primary Work** – for children aged 5-11 years who have witnessed and experienced domestic abuse. This is a 10 week course which is held for an hour a week in school hours, at a hosting school. This can be done 1-1 or in a group (6-8 children on average). This work aims to provide support to children by looking at the dynamics of abuse and that it is not their fault. It also looks at encouraging appropriate ways of resolving conflicts, safety planning and enhances self-esteem. Referral and risk assessment forms must be completed.
- **'Giving Choices'** – for Young People aged 12-17 years who have experienced domestic abuse within the family. The course is a minimum of 6 weeks and is done on a 1-1 basis. It looks at raising awareness of domestic abuse and the qualities of a healthy relationship, resolving conflicts safely, recognising early warning signs and rebuilding damaged confidence. Referral and risk assessment forms must be completed.
- **'Teen Choices'** - for Young People aged 14 – 17 years who are or have been in abusive relationships. The course is a minimum of 6 weeks and is done on a 1-1 basis. The key issue addressed by the course is getting young people to identify domestic abuse and then helping them to acknowledge that it may indeed be happening to them. Once abuse has been identified BWA can offer individual targeted help and support.
- **'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. The course addresses why the participants are being abusive and what effect this has on others and discusses ways they can change their behaviour. The course is 6 weeks long and is on a 1-1 basis. Referral and risk assessment form must be completed. Some young people are being referred through Youth Offending Services (YOS).

## Directors' and Trustees' Report (continued)

Year ended 31 March 2013

---

- **Secondary Universal Work** – A one hour interactive presentation for Secondary School pupils and colleges, these sessions aim to raise awareness of domestic abuse and the categories. It explains what victims go through in an abusive relationship and why they may stay in the relationship. Using such methods as video and discussion it also addresses the healthy and unhealthy attributes of a relationship.
- **Teacher Information** – BWA also provide a one hour presentation on the effects of domestic abuse on children and how to deal with a disclosure from a child for teachers.

### 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 a woman 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.

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. Reading Borough Council also 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.

## Directors' and Trustees' Report (continued)

Year ended 31 March 2013

---

### 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. The Cranstoun Choices Group allows victims with substance misuse issues to attend group work and receive support around domestic abuse whilst continuing to benefit from the input from Cranstoun.

### 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 centre 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.

### **Achievements**

These include:

- Maintained a wide range of quality services in difficult financial times.
- Securing £20k grant from the Earley Charity in support of Children & Young People's services;
- Securing £25k additional funding from Wokingham Borough Council to support Children & Young People's work and referrals into Family Choices;
- Achieved A graded across all elements of a Quality Assessment Framework undertaken for Bracknell Forest Council
- Significantly improved partnership working in Bracknell and Wokingham areas
- Reduced BWA's budget deficit by almost 50% over 2 years (£173k to £84k) through improved budget setting, budget monitoring, procurement and new ways of working
- Developed a new brand and website to improve awareness and access to funding and support
- Established a new service – IRIS (Identification and Referral to Improve Safety) which has already trained 38 GP's and GP registrars, 23 practice nurses and health visitors and 48 reception and administrative staff
- Significantly improved health & safety, particularly in refuges
- Developed a property strategy which included condition surveys completed for all BWA owned properties
- Investing in technology to improve working practices and management information . Modus, a client based management information system developed for Women's Aid organisations, was implemented in January 2014

## **Directors' and Trustees' Report (continued)**

**Year ended 31 March 2013**

---

### **Financial Review**

The statement of financial activities shows that total incoming resources decreased by 11.4% to £1,159,577 while total resources expended decreased by 5.9% to £1,219,144 resulting in a deficit of £59,567.

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 adopted a new Reserves Policy on 16 May 2012, 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 activity - 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 2014 the Trustees held £1,024,547 as reserves against a level of £622,027 which would be required under the policy.

## **Directors' and Trustees' Report (continued)**

**Year ended 31 March 2013**

---

### **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 were detailed in last year's Annual Report.

In 2014/2015 BWA will continue to deliver these aims and objectives, but will also refresh them for 2015/2016

BWA has been operating with a deficit budget for the last 3 years. This has been reduced by almost 50% in the last 2 years, but with a further loss of income expected as contracts / grants are commissioned / awarded. The trustees will be considering service priorities and reshaping opportunities to bring expenditure back in line with income.

Key objectives also include:

- Exploring the need for a drop-in facility like Crossing Bridges in Bracknell
- Business readiness for tendering opportunities
- Implement the property strategy and plan
- Maximise management information reporting from Modus to inform future service development and satisfy funder monitoring requirements
- Fundraising strategy

#### **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' and 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;

## **Directors' and Trustees' Report (continued)**

**Year ended 31 March 2013**

---

- 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 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 special provisions of part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the directors on 23<sup>rd</sup> July 2014 and signed on their behalf.

**D Hunt - Chair**

## **Berkshire Women's Aid**

### **INDEPENDENT AUDITORS REPORT AS AT 31 MARCH 2014**

---

We have audited the financial statements of Berkshire Women's Aid for the year ended 31 March 2014 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 2014, 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 2014**

---

- 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 2014**

	Note	Unrestricted funds £	Restricted funds £	Total funds 2014 £	Total funds 2013 £
Incoming resources					
Incoming resources from generated funds					
- Voluntary Income	2a	13,636	2,000	15,636	25,915
- Investment Income	2b	21,544	-	21,544	10,124
Incoming resources from charitable activities	3	775,147	347,250	1,122,397	1,005,064
<b>Total incoming resources</b>		<b>810,327</b>	<b>349,250</b>	<b>1,159,577</b>	<b>1,041,103</b>
Resources expended					
Cost of generating funds:					
- Cost of generating voluntary income	4	21,071	23,255	44,326	43,875
- Fundraising trading: costs of goods sold other costs				-	-
Charitable activities	5	831,817	338,201	1,170,018	1,100,941
Governance costs	6	4,800		4,800	6,794
<b>Total resources expended</b>		<b>857,688</b>	<b>361,456</b>	<b>1,219,144</b>	<b>1,151,610</b>
Net (resources expended)/ incoming resources		(47,361)	(12,206)	(59,567)	(110,507)
Total funds brought forward at 1 April 2013		1,353,181	150,877	1,504,058	1,614,565
<b>Total funds carried forward at March 2014</b>		<b>1,305,820</b>	<b>138,671</b>	<b>1,444,491</b>	<b>1,504,058</b>

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 2014

	Note	2014 £	2013 £
<b>Fixed assets</b>			
Tangible fixed assets	10	307,853	310,561
<b>Current assets</b>			
Debtors	11	50,306	102,298
Cash at bank and on deposit in hand		1,186,351	1,250,185
		<u>1,236,657</u>	<u>1,352,483</u>
Creditors: amounts falling due within one year	12	<u>(100,019)</u>	<u>(158,986)</u>
Net current assets		<u>1,136,638</u>	<u>1,193,497</u>
<b>Net assets</b>		<u><u>1,444,491</u></u>	<u><u>1,504,058</u></u>
<b>Funds</b>			
Restricted funds	13/14	138,671	150,877
Unrestricted funds	14	1,305,820	1,353,181
		<u><u>1,444,491</u></u>	<u><u>1,504,058</u></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 2014, 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 23th July 2014 and were signed on their behalf by:

D Hunt - Chair

Company registered no: 03081670

## Notes to the financial statements

### Year Ended 31 March 2014

#### 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	50 years
Household equipment	3 years
Motor vehicles	4 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.

## Notes to the financial statements

### Year ended 31 March 2014

#### 2. Incoming resources from generated funds

##### a. Voluntary income

	Unrestricted £	Restricted £	2014 £	2013 £
--	-------------------	-----------------	-----------	-----------

Donations and similar income	13,636	2,000	15,636	25,915
------------------------------	--------	-------	--------	--------

##### b. Investment income

	Unrestricted £	Restricted £	2014 £	2013 £
--	-------------------	-----------------	-----------	-----------

Bank interest	21,544	-	21,544	10,124
---------------	--------	---	--------	--------

#### 3. Incoming resources from charitable activities

	Unrestricted £	Restricted £	2014 £	2013 £
--	-------------------	-----------------	-----------	-----------

Housing benefits and contributions	306,957	-	306,957	294,177
------------------------------------	---------	---	---------	---------

Supporting People Initiative	468,190	-	468,190	464,648
------------------------------	---------	---	---------	---------

Earley Charity	-	54,916	54,916	34,626
----------------	---	--------	--------	--------

Restricted Donations	-	-	-	-
----------------------	---	---	---	---

Children's Group	-	14,500	14,500	-
------------------	---	--------	--------	---

Bracknell Forest Council	-	31,648	31,648	22,830
--------------------------	---	--------	--------	--------

Wokingham Borough Council	-	25,000	25,000	20,000
---------------------------	---	--------	--------	--------

RBC -Crossing Bridges	-	71,186	71,186	71,283
-----------------------	---	--------	--------	--------

Iris	-	60,000	60,000	-
------	---	--------	--------	---

Family Choices	-	90,000	90,000	97,500
----------------	---	--------	--------	--------

	775,147	347,250	1,122,397	1,005,064
--	---------	---------	-----------	-----------

#### 4. Cost of generating voluntary income

	Unrestricted £	Restricted £	2014 £	2013 £
--	-------------------	-----------------	-----------	-----------

Staff and support costs	21,071	23,255	44,326	43,875
-------------------------	--------	--------	--------	--------

#### 5. Charitable activities

	Unrestricted £	Restricted £	2014 £	2013 £
--	-------------------	-----------------	-----------	-----------

Provision of housing services	70,059	12,923	82,982	77,446
-------------------------------	--------	--------	--------	--------

Rent and property costs	71,245	-	71,245	56,317
-------------------------	--------	---	--------	--------

Premises and office costs	133,160	18,625	151,785	119,426
---------------------------	---------	--------	---------	---------

Staff and support costs	538,042	304,150	842,192	833,622
-------------------------	---------	---------	---------	---------

Depreciation charges	16,450	888	17,338	12,436
----------------------	--------	-----	--------	--------

Professional advice	2,861	1,615	4,476	1,894
---------------------	-------	-------	-------	-------

	831,817	338,201	1,170,018	1,100,941
--	---------	---------	-----------	-----------

#### 6. Governance costs

	Unrestricted £	Restricted £	2014 £	2013 £
--	-------------------	-----------------	-----------	-----------

Audit and accountancy	4,800	-	4,800	6,794
-----------------------	-------	---	-------	-------

## Notes to the financial statements

### Year ended 31 March 2014

7.	Staff costs	2014 £	2013 £
	Wages and salaries	724,351	709,138
	Pension contributions	7,209	7,871
	Social security costs	57,365	58,299
		<u>788,925</u>	<u>775,308</u>

The average number of full time equivalent staff employed during the year was 33 (2013: 34).  
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 (2013: £54) was claimed by a trustee in respect of expenses incurred concerning charitable activities during the year.

#### 9. Indemnity Insurance

The charitable company incurred £Nil (2013: £246) in respect of indemnity insurance to protect the charitable company from loss or damages in connection with the provision of non-residential counselling services.

10.	Tangible fixed assets	Freehold property £	Furniture & Equipment £	Motor vehicles £	Playground £	Total £
	Cost					
	At 1 April 2013	358,586	223,472	17,331	15,817	615,206
	Additions	-	14,630	-	-	14,630
	Disposals	-	-	-	-	-
	At 31 March 2014	<u>358,586</u>	<u>238,102</u>	<u>17,331</u>	<u>15,817</u>	<u>629,836</u>
	Depreciation					
	At 1 April 2013	67,209	204,288	17,331	15,817	304,645
	Additions	7,172	10,166	-	-	17,338
	On disposals	-	-	-	-	-
	At 31 March 2014	<u>74,381</u>	<u>214,454</u>	<u>17,331</u>	<u>15,817</u>	<u>321,983</u>
	Net book value					
	At 31 March 2014	<u>284,205</u>	<u>23,648</u>	<u>-</u>	<u>-</u>	<u>307,853</u>
	At 31 March 2013	<u>291,377</u>	<u>19,184</u>	<u>-</u>	<u>-</u>	<u>310,561</u>

11.	Debtors	2014 £	2013 £
	Debtors	6,193	81,252
	Prepayments and accrued income	44,113	21,046
		<u>50,306</u>	<u>102,298</u>

12.	Creditors: amounts falling due within one year	2014 £	2013 £
	Trade Creditors	12,073	17,169
	Accruals and deferred income	87,946	141,817
		<u>100,019</u>	<u>158,986</u>

## Notes to the financial statements

### Year ended 31 March 2014

#### 13. Restricted funds

	Balance at 1 April 2013	Incoming resources	Resources expended	Balance at 31 March 2014	General Funds expended on these activities
Holly Tree House	27,468	-	(888)	26,580	-
The Earley Charity-WLO Posts	43,464	34,916	(36,679)	41,701	-
The Earley Charity – Children’s Worker	-	20,000	(10,936)	9,064	-
Reading Children’s Worker - refuge Orchard	12,984	-	(12,984)	-	-
Bracknell Children’s Worker - refuge	976	-	(976)	-	479
Children’s and young people’s services	-	29,100	(29,100)	-	6,848
Wokingham Borough Council (IDVA)	-	-	-	-	18,783
Bracknell Forest Council (IDVA, DAPS, DASC)	-	31,648	(31,648)	-	29,845
Probation Women’s Safety	21,632	-	(21,632)	-	15,758
Wokingham B.C. DV Forum	2,100	-	(2,100)	-	-
Bracknell Forest Council DV Forum	1,037	-	(1,037)	-	-
Family Choices Reading	-	100,400	(100,400)	-	34,729
Crossing Bridges	-	71,186	(71,186)	-	31,234
Iris	-	60,000	(27,043)	32,957	-
A&E Hospital Liaison	6,214	-	-	6,214	-
Sahara Childrens Worker	13,611	-	(13,611)	-	-
Douglas Martin	18,677	-	(1,038)	17,639	-
Keith Community Church - for Bracknell OR	-	2,000	(198)	1,802	-
Wokingham Emergency Rent	2,714	-	-	2,714	-
	<u>150,877</u>	<u>349,250</u>	<u>(361,456)</u>	<u>138,671</u>	<u>137,676</u>

IDVA is the abbreviation for Independent Domestic Violence Advisors.

General Funds of £137,676 (2013: £88,965) 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 2014 and do not represent cash available for use:

	2014 £	2013 £
Holly Tree House	<u>26,580</u>	<u>27,468</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.

#### WLO Posts

Grants have been provided to fund full-time and part-time Women’s Liaison Officers.

#### Children’s and young people’s services

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

## Notes to the financial statements

### Year ended 31 March 2014

#### 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.

#### Probation Women's Safety

This is funded by Thames Valley Probation for women whose partners are on probation perpetrator programmes.

#### DV Forums

This is a fund held by Berkshire Women's Aid on behalf of Wokingham Borough Council and Bracknell Forest Council, which will be spent on domestic violence training.

#### Family Choices Reading

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

#### 14 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	281,273	26,580	307,853
Net current assets	1,024,547	112,091	1,136,638
	<u>1,305,820</u>	<u>138,671</u>	<u>1,444,491</u>

#### 15 Operating leases

The charity's commitments for rental payments under non-cancellable operating leases during the year to 31 March 2014 are as follows (several of the leases have completed their term and are being renegotiated the values included are the current rentals):



## Notes to the financial statements

Year ended 31 March 2014

	Land and buildings £	Other operating leases £
Leases expiring:		
Within one year	87,804	-
Between two and five years	<u>16,660</u>	<u>2,232</u>
	<u>104,464</u>	<u>2,232</u>

### 16 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.

At 31 March 2014 the Social Housing Pension Scheme had 27,918 (2013: 22,259) active members of which 6 (2013: 6) members are from Berkshire Women's Aid. The cost for the year was £8,229 (2013: £10,027). At the balance sheet date there was an outstanding contribution due of £1,329. In addition BWA made payments towards the deficit within the scheme of £28,195 (2013: £18,214).

The last formal actuarial valuation at 30 September 2011 showed the market value of the whole Social Housing Pension Scheme's assets of £2,062 million.

The valuation at the last formal actuarial valuation date revealed a shortfall of assets compared with the value of liabilities of £1,035 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 2014 BWA's potential liability was £1,127,655 (2013: £1,130,303).

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.