

Company Number: 04802152

Charity Number: 1099351

Bradford Women's Aid

(A Company Limited By Guarantee)

Trustees' Report and Financial Statements

for the year ended 31 March 2018

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Bradford Women's Aid

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Bradford Women's Aid

Charity Information

Company name

Bradford Women's Aid

Constitution

A Charitable Company Limited by Guarantee

Registered office

P.O.Box 1390

Bradford

BD5 5FQ

Trustees

Tracy Ellis (Chair)

Michelle Blum

Rashmi Sudhir

Zoe Duffy

Melanie Scott

Carol Jenkin

(resigned 18 October 2017)

Company Secretary

Michelle Blum

Principal staff

Sally Deane (Director)

Helen Picken (Refuge Manager)

Amanda Richardson (Community Based Service Manager)

Bankers

Unity Trust Bank plc

Nine Brindley Place

Birmingham

B1 2HB

Auditors

Garbutt & Elliott Audit Limited

Chartered Accountants

33 Park Place

Leeds

LS1 2RY

Bradford Women's Aid

Report of the Trustees for the Year Ended 31 March 2018

The Trustees, who are also Directors for the purposes of company law, have pleasure in presenting their report and audited accounts for the year ended 31 March 2018.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS102) (effective 1 January 2015).

Structure, Governance and Management

Company status

The charity is a charitable company limited by guarantee. It is governed by the rules contained within its memorandum and articles of association.

The Trustees guarantee to contribute an amount not exceeding £10 each to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31 March 2018 was 5 (2017: 5).

All Directors of the company are also Trustees of the charity and there are no other Trustees. The Trustees who served during the period under review are set out on page 1. Directors and Trustees of the charity are appointed in accordance with the articles of association.

The charity was registered on 10 September 2003 number 1099351 and the company on 17 June 2003 number 04802152.

Recruitment, Induction and Training of Trustees

The application process for becoming a Trustee is as follows:

An application pack is sent out to all prospective Trustees to complete and return. The applicant is then invited to meet with a Trustee and the Director to discuss the requirements of becoming a Trustee. Applicants with the appropriate skills are invited to attend two Management Committee/Board meetings after which they will be invited to join. Trustees are required to attend training in Roles and Responsibilities and Understanding Legalities to inform them of their role and legal obligations.

Frequency of Trustee (Management Committee) Meetings and Sub Groups

During the last year (2017/2018) the Trustees (Board) met on the following dates: 24th April 2017; 6th September 2017; 18th October (AGM); 2nd November 2017; 13th March 2018. Additional employment/finance sub groups met as required.

Operational Management

The charity's Director is responsible for the overall day to day management of the charity.

Organisational Structure

The Directors of the charitable company are its Trustees for the purpose of charity law and throughout the report are collectively referred to as Trustees. New Trustees are elected by the existing Trustees and serve until their retirement. The Trustees, who meet at least quarterly, administer the charity.

The pay of the charity's key personnel is reviewed periodically (ordinarily annually) and increased as appropriate dependent upon the organisation's affordability criteria and in accordance with average earnings. The remuneration is also bench-marked with charities of a similar size and activity to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

Bradford Women's Aid

Report of the Trustees for the Year Ended 31 March 2018 (continued)

Objectives and Activities

The objects of the charity shall be to offer support, assistance and emergency accommodation to women and children experiencing domestic violence. The objects are in bold followed by brief details of how we meet that object:

'To offer support, assistance and emergency accommodation to women and children experiencing domestic abuse'. Safe and secure accommodation is provided with the necessary support so that women are enabled to make independent decisions about their lives with the aim of moving on from their experience of domestic abuse.

'To assist in obtaining housing for such women and children'. We support women with their re-housing needs and we provide long term resettlement support for women once they have moved into their own tenancies.

'To employ persons...for the purpose of furthering the objects of the Charity'. We employ diverse, trained and experienced staff to provide our services.

'To provide information, meetings, groups, trips and outings for the benefit of such women and children'. Regular, planned meetings and groups take place where women and children are consulted about the services we provide and where participation in trips and outings is encouraged.

'To raise awareness of domestic violence issues and encourage and promote inter-agency working and partnership networks'. We actively participate in partnership and strategic working throughout Bradford through involvement in other steering groups and boards such as the Bradford Domestic Abuse Partnership and the Multi Agency Risk Assessment Conferences (MARACS).

Meeting Objectives for the Year

The main objectives of the charity during the last year to 31 March 2018 were:-

The continued implementation and establishment of an organisational management re structure to ensure a management team that is fit for purpose, forward looking and cost effective. The commissioning of an organisational cultural review and development of a relevant staff performance and development structure. To work towards an agreed strategic plan that sets out the funding and financial framework for the next business period.

Setting Objectives for the Year Ahead

The main objectives of the charity for the coming year to 31 March 2019 are:-

To ensure the organisation's sustainability through successful bidding in an imminent Council tender and in a series of funding bids. The development and implementation of an appropriate, relevant staff performance and development model. To establish a new charitable object of 'the provision of social housing' for Bradford Women's Aid. To achieve Registered Social Landlord status so that move on / additional accommodation can be developed for our clients. To gain Women's Aid Standards and maintain Investors in People accreditation.

Bradford Women's Aid

Report of the Trustees for the Year Ended 31 March 2018 (continued)

Achievements and Performance

Bradford Women's Aid Services

Our services continue to develop as we work towards achieving our strategic plan. A consultant was employed to assist with the establishment and development of the senior management team and the development of the wider management and staff teams. A successful funding bid to Children In Need raised £149,000 over 3 years for the employment of 4 additional children's and play workers across our refuges. The organisation passed the preliminary stage of an RSL application.

Refuge

For the year 2017-2018 our 3 refuge services provided safe and secure supported emergency accommodation for women who have experienced domestic abuse. During the year ended 31 March 2018 our Refuges accommodated 78 women and 111 children

Community Support Services (Resettlement and Outreach)

The outreach and resettlement services are combined in one floating support service which provides both short and longer term practical and emotional support to women and children in the Bradford area including those moving from the refuge or other supported accommodation. Their aim is to support clients' recovery and move on from domestic abuse and to ensure clients are equipped to successfully maintain their tenancies. During the year ended 31 March 2018 support was provided for:

Resettlement

121 women

Outreach

113 women

Children and Young Peoples Service (DARE 2)

This service provides support for children and young people who have been affected by domestic abuse and who are at risk of homelessness. During the year ended 31 March 2018 support was provided for:

DARE 2

92 children/Young People

Regard for Public Benefit

We have referred to the public benefit guidance contained in the Charity Commission's general guidance on public benefit when reviewing our objectives and in planning our future activities. Information was sent to the Trustees and referred to at their meeting (7 May 2009).

The aims (objects) of Bradford Women's Aid are for the 'public benefit' and meet the requirements of the Charities Act 2006. This organisation mainly meets the following Charitable Purpose:

The relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

Future Plans

The charity plans to continue its work in offering support, assistance and emergency accommodation to women and children experiencing domestic violence. We hope to secure a share of the local authority contract and to work successfully to offset shortfalls in funding. A promotional video will be produced this year to assist with our fundraising. We aim to secure new funding on a back-to-back basis to avoid any future gaps in revenue.

Bradford Women's Aid

Report of the Trustees for the Year Ended 31 March 2018 (continued)

Financial Review

The Statement of Financial Activities shows net expenditure for the year of £4,286 and the total reserves at 31 March 2018 totalling £186,251.

Principal funding sources

The principal funding sources of the charity during the year were £569,923 from City of Bradford Metropolitan District Council and £244,963 from Big Lottery.

Reserves policy

The medium to long term aim of the Trustees is that unrestricted funds that have not been designated for a specific use should be at a level equivalent of 4 months future budgeted expenditure costs circa £250,000. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. At 31 March 2018 the free reserves of the charity totalled £73,410

Going Concern

As stated above the local authority contract for Domestic and Sexual Violence Services to provide district-wide refuge and resettlement services for women experiencing domestic abuse is soon to be re-tendered. Our current contract will end in March 2019. We are acutely aware that the commissioning process cannot be guaranteed but we are continuously delivering against this contract at performance levels that are above the council's established target expectations. Additionally we have a long track record of successfully gaining funding for our services. Consequently we have a legitimate view that we will be successful in the next contracting round and the Trustees remain confident that Bradford Women's Aid remains a going concern.

Risk Factors

The key risk facing the organisation is the uncertainty surrounding the external short term funding framework that the organisation operates within. The majority of BWA's income streams are time limited (usually for 3 years) and therefore this makes strategic planning a more challenging discipline. In response to this a Business Plan has been developed to highlight the risks associated with this short term business and contracting context. The Business Plan provides both a detailed narrative and detailed action plan to ensure the organisation is best positioned to continue to compete and be continually successful in both the commissioning and grant awarding arenas.

Investment Powers

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the Trustees see fit. This year we have looked at various sources of investment with the aim of maximising our interest through the means of ethical investments.

Statement of Responsibilities of the Trustees

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of the surplus or deficit of the company for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charity, 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 charity and, hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Bradford Women's Aid

Report of the Trustees for the Year Ended 31 March 2018 (continued)

Statement of Disclosure of Information to Auditors

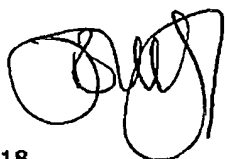
The Trustees of the company who held office at the date of approval of this annual report confirm that:

- so far as they are aware, there is no relevant audit information, information needed by the company's auditors in connection with preparing their report, of which the company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of this information.

Small Company Rules

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. It was approved by the Board and signed on its behalf.

T Ellis
Trustee



17 August 2018

Bradford Women's Aid

Independent Auditors' Report to the Members of Bradford Women's Aid

Opinion

We have audited the financial statements of Bradford Women's Aid for the period ended 31 March 2018. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2018 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Bradford Women's Aid

Independent Auditors' Report to the Members of Bradford Women's Aid

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report (incorporating the strategic report and the Directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report (incorporating the strategic report and the Directors' report) have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Bradford Women's Aid

Independent Auditors' Report to the Members of Bradford Women's Aid

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities]. This description forms part of our auditor's report.

Use of Our Report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Garbutt & Elliott Audit Limited

**Laura Masheder
Senior Statutory Auditor**

5 September 2018

**For and on behalf of Garbutt & Elliott Audit Limited
Statutory Auditor**

33 Park Place
Leeds
LS1 2RY

Bradford Women's Aid

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

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £ 2018	Unrestricted Funds £	Restricted Funds £	Total Funds £ 2017
Income from:							
Donations and legacies		22,194	16,250	38,444	5,465	4,398	9,863
Charitable activities:							
Grants, contracts and fees	2	569,923	297,178	867,101	566,104	306,861	872,965
Rents receivable		298,249	-	298,249	288,669	-	288,669
Investment income		-	-	-	163	-	163
Other income		20,679	-	20,679	1,983	-	1,983
Total income		911,045	313,428	1,224,473	862,384	311,259	1,173,643
Expenditure on:							
Charitable activities:							
Refuge	3	808,380	43,837	852,217	805,195	30,934	836,129
Floating Support	3	131,579	244,963	376,542	87,705	254,070	341,775
Total expenditure	3	939,959	288,800	1,228,759	892,900	285,004	1,177,904
Net income / (expenditure) and net movement in funds		(28,914)	24,628	(4,286)	(30,516)	26,255	(4,261)
Total funds brought forward	11	117,460	73,077	190,537	147,976	46,822	194,798
Total funds carried forward	11	88,546	97,705	186,251	117,460	73,077	190,537

The results for the year all relate to continuing operations.

The notes on pages 13 to 20 form part of these financial statements.

Bradford Women's Aid

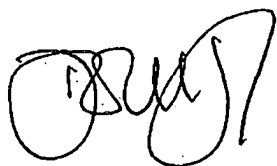
Balance Sheet as at 31 March 2018

	Note	2018 £	2017 £
Fixed Assets			
Tangible assets	6	15,136	13,372
Current Assets			
Debtors	7	132,828	88,923
Cash at bank and in hand		121,839	217,891
		254,667	306,814
Creditors			
Amounts falling due within one year	8	(83,552)	(129,649)
Net current assets		171,115	177,165
Total Net Assets		186,251	190,537
Funds:			
Unrestricted general funds	11	88,546	117,460
Restricted funds	11	97,705	73,077
Total Funds	11	186,251	190,537

The financial statements, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 were approved by the board of and signed on its behalf by.

T Ellis
Trustee

17 August 2018



The notes on pages 13 to 20 form part of these financial statements.

Company registration number: 04802152

Bradford Women's Aid

Statement of Cash Flows for the Year Ended 31 March 2018

	Note	2018 £	2017 £
Cash Flows from operating Activities:			
Net cash (used in)/provided by operating activities	15	(90,825)	(57,380)
Cash Flows From investing activities:			
Interest received		-	163
Purchase of fixtures, fittings and equipment		(5,227)	(4,882)
Net cash (used in) investing activities		(5,227)	(4,719)
Change in cash and cash equivalents in the year		(96,052)	(62,099)
Cash and cash equivalents at the beginning of the year		217,891	279,990
Cash and cash equivalents at the end of the year		121,839	217,891

Bradford Women's Aid

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

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:

Company Information

Bradford Women's Aid is a Company Limited by Guarantee and is also a registered charity. The registered office is PO Box 1390, Bradford, Leeds, BD5 5FQ.

Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006 and the Charities Act 2011.

Bradford Women's Aid meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees have prepared financial projections, taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. They have a reasonable expectation that adequate financial resources are available to enable the charity to continue in operational existence for the foreseeable future, and have adequate contingency plans in the event that income streams are reduced. Consequently the financial statements have been prepared on the basis that the charity is a going concern.

Income

All income is included in the Statement of Financial Activities ("SoFA") when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and legacies, which include grants, are included in the SoFA when it is probable that the funds will be received and that they can be measured with sufficient reliability.

Grants, including grants for the purchase of fixed assets, are recognised in full in the SoFA in the period in which they are receivable.

The value of services provided by volunteers is not included.

Trading and investment income is accounted for on an accruals basis.

Where income is received specifically for expenditure in a future accounting period that amount is deferred.

Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Support costs comprise all non-attributable costs including Finance, Human Resources, Information Technology and Administration. These costs have been allocated across activities either directly or based on usage as set out in note 4.

Bradford Women's Aid

Notes to the Financial Statements

for the Year Ended 31 March 2018 (continued)

1. Accounting Policies (continued)

Fund accounting

Funds held by the charity are either:

General funds - Unrestricted funds are donations and other income receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds - Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Operating leases

Rentals payable under operating leases, including any lease incentives received, are charged to the SoFA on a straight line basis over the lease term.

Staff costs

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

Pension costs

The charity participates in a defined contributions pension scheme for its employees, it also contributes to personal pension schemes for former Keighley Women's Aid staff under TUPE arrangements.

Tax

Bradford Women's Aid is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the Charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off fixed assets, less their residual value, over their estimated useful lives:

Equipment	25% reducing balance
Fixtures and fittings	25% reducing balance

Individual tangible assets are capitalised if costing in excess of £1,000.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital. Any bank overdrafts are shown within borrowings in current liabilities.

Bradford Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2018 (continued)

1. Accounting Policies (continued)

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid.

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. Any impairment loss is recognised in the income and expenditure account.

Creditors, loans and provisions

Creditors, loans 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, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are only derecognised when, and only when, the charity's obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Critical Accounting Estimates and Judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

2. Income from Charitable Activities

	2018 £	2017 £
Grants and contracts:		
Bradford MDC	569,923	566,104
Big Lottery – Blenheim Project	93,650	87,758
Big Lottery – Outreach	151,313	158,812
Keighley Women's Aid	40,441	40,440
Children In Need	11,774	19,851
Total	867,101	872,965

Bradford Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2018 (continued)

3. Total Expenditure

	Basis of allocation	Refuge £	Floating support £	2018 Total £	Refuge £	Floating support £	2017 Total £
Costs directly allocated to activities:							
Staff costs		456,348	290,087	746,435	479,638	255,135	734,773
Staff welfare and training		1,005	640	1,645	5,232	2,783	8,015
Rent, rates and room hire		123,164	23,246	146,410	110,813	23,229	134,042
Refuge running costs		122,685	-	122,685	96,171	-	96,171
Motor and travel costs		12,869	8,696	21,565	10,320	6,457	16,777
Depreciation		640	2,823	3,463	785	3,505	4,290
Other direct costs		-	3,561	3,561	-	3,874	3,874
Support costs allocated to activities:							
Staff costs	Staff time	38,655	13,581	52,236	35,894	12,611	48,505
Professional fees	Staff time	35,271	12,392	47,663	34,247	12,035	46,282
Office running costs	Staff time	56,180	19,739	75,919	57,573	20,229	77,802
Governance:							
Staff costs	Staff time	1,833	916	2,749	1,889	664	2,553
Audit and accountancy	Staff time	3,567	861	4,428	3,567	1,253	4,820
Total		852,217	376,542	1,228,759	836,129	341,775	1,177,904

4. Net Income/ (Expenditure) for the Year

This is stated after charging:

	2018 £	2017 £
Auditors' remuneration:		
Audit fees	2,110	1,960
Accountancy fees	1,580	2,060
Depreciation of tangible fixed assets	3,463	4,290

5. Employee information

The average head count in the year was 40 (2017 - 37).

Costs during the year were as follows:

	2018 £	2017 £
Wages and salaries	732,392	721,082
Social security costs	47,070	46,017
Pension costs	21,584	18,554
Healthcare	374	178
Total	801,420	785,831

No employee earned £60,000 or more during the year (2017 - none).

No Trustees received remuneration or benefits from the charity during the year (2017 - £nil).

Bradford Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2018 (continued)

5. Employee information (continued)

The charity underwent a restructuring during the year which took effect from 1 March 2017. Up until then the charity considered its key management personnel to be the Director, the Outreach and Resettlement Team Leader, the Supported Housing Manager, the Team Leader and the Operations and Personnel Manager. From 1 March 2017 the charity considers its key Management personnel to be the Director, the Refuge Manager and the Community Based Service Manager. The total employee benefits of the key management personnel of the charity were £122,252 (2017: £161,422).

Travel expenses totalling £83 were reimbursed to two Trustees during the year. (2017: Travel expenses reimbursed to one Trustee amounting to £188). No other expenses were re-imbursed. (2017: one Trustee was reimbursed costs of £125 to attend a conference).

6. Tangible Fixed Assets

	Equipment £	Fixture and Fittings £	Total £
Cost:			
At 1 April 2017	33,587	4,190	37,777
Additions	2,808	2,419	5,227
Disposals	-	-	-
At 31 March 2018	36,395	6,609	43,004
Depreciation:			
At 1 April 2017	22,573	1,832	24,405
Charge for the year	2,823	640	3,463
Disposals	-	-	-
At 31 March 2018	25,396	2,472	27,868
Net book value			
At 31 March 2018:	10,999	4,137	15,136
Net book value			
At 31 March 2017:	11,014	2,358	13,372

7. Debtors

	2018 £	2017 £
Trade debtors	18,360	19,262
Prepayments	12,489	3,347
Other debtors	7,833	7,833
Accrued income	94,146	58,481
	132,828	88,923

8. Creditors: Amounts Falling Due Within One Year

	2018 £	2017 £
Taxation and social security	15,085	13,773
Deferred income (Note 9)	49,116	98,473
Other creditors and accruals	19,351	17,403
	83,552	129,649

Bradford Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2018 (continued)

9. Deferred Income

	2018 £	2017 £
At 1 April 2017	98,473	175,429
Amount released to income	(69,457)	(76,956)
Amount deferred in the year	20,100	-
At 31 March 2018	49,116	98,473

10. Analysis of Net Assets by Fund

For the year ended 31 March 2018	Tangible fixed assets £	Net current assets £	Total £
Restricted funds	-	97,705	97,705
Unrestricted funds: General	15,136	73,410	88,546
	15,136	171,115	186,251

For the year ended 31 March 2017	Tangible fixed assets £	Net current assets £	Total £
Restricted funds	-	73,077	73,077
Unrestricted funds: General	13,372	104,088	117,460
	13,372	177,165	190,537

11. Movement in Funds

For the year ended 31 March 2018	Balance 1 April 2017 £	Income £	Expenditure £	Balance 31 March 2018 £
Restricted funds:				
Big Lottery – Blenheim Project	-	93,650	(93,650)	-
Big Lottery – Outreach	-	151,313	(151,313)	-
Buttle UK	-	400	(400)	-
Children In Need	-	11,774	(11,774)	-
Family Action	-	10,810	(10,810)	-
Keighley Women's Aid	70,071	40,441	(14,473)	96,039
Shama Fund	-	1,050	(1,050)	-
Good Gifts	1,386	-	-	1,386
The Eaton Fund	690	3,990	(4,680)	-
St Martin's in the Field Fund	280	-	-	280
Toy Trust	650	-	(650)	-
Total restricted funds	73,077	313,428	(288,800)	97,705
Unrestricted general funds	117,460	911,045	(939,959)	85,546
Total funds	190,537	1,224,473	(1,228,759)	186,251

Bradford Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2018 (continued)

11. Movement in Funds (Continued)

Purpose of restricted funds:

Big Lottery Blenheim Project – to fully fund the salaries of 4 staff working in Children Services

Big Lottery Outreach – to partly fund salaries of 8 staff and contribute toward running expenses.

Buttle UK – funds for the maintenance, education and advancement in life of children and young people who through poverty and family circumstances are in need of, and will benefit significantly from, Buttle UK's support.

Children In Need – to fund a children's worker to make important differences to the lives of children and young people.

Keighley Women's Aid – to provide specialist, long term support services for women and children who have experienced domestic abuse.

Shama Fund – to provide items for women currently residing in the Bradford district who have experienced domestic abuse, and have no or limited recourse to public funds.

Good Gifts – to buy pyjamas and cuddly toys for children in a women's refuge, who had to leave it all behind.

The Eaton Fund – to provide specific items for women currently residing in the Bradford district who have experienced domestic abuse.

St Martin in the Field (The Vicar's Relief Fund) aims to support people who are at risk of being made homeless, are homeless or vulnerable, or have experience of being homeless and are trying to establish or maintain a tenancy.

Toy Trust – to provide items for children housed in emergency accommodation as a result of domestic abuse.

Family action – to provide grants for essential personal and household needs for service users.

	Balance 1 April 2016 £	Income £	Expenditure £	Balance 31 March 2017 £
For the year ended 31 March 2017				
Restricted funds:				
Big Lottery – Blenheim Project	-	87,758	(87,758)	-
Big Lottery – Outreach	7,500	158,812	(166,312)	-
Children In Need	-	19,851	(19,851)	-
Keighley Women's Aid	37,086	40,440	(7,455)	70,071
Shama Fund	-	2,528	(2,528)	-
Good Gifts	1,471	-	(85)	1,386
The Eaton Fund	-	1,340	(650)	690
St Martin's in the Field Fund	-	530	(250)	280
Toy Trust	765	-	(115)	650
Total restricted funds	46,822	311,259	(285,004)	73,077
Unrestricted general funds	147,976	862,384	(892,900)	117,460
Total funds	194,798	1,173,643	(1,177,904)	190,537

Bradford Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2018 (continued)

12. Commitments

At 31 March 2018 the charity had total commitments under a non-cancellable lease as follows:

	Land and Buildings		Equipment	
	2018	2017	2018	2017
	£	£	£	£
Within one year	148,853	118,184	648	648
Between one and five years	66,074	-	1,026	1,674
	214,927	118,184	1,674	2,322

13. Related Party transactions.

There were no related party transactions in the year or the previous year other than disclosed in note 5.

14. Financial Instruments

	2018	2017
	£	£
Carrying amount of Financial Assets:		
Financial assets measured at amortised cost	242,178	303,467
Carrying amount of Financial Liabilities:		
Financial liabilities measured at amortised cost	68,467	115,876

15. Reconciliation of Net Movements in Funds to Net Cash Flow from Operating Activities

	2018	2017
	£	£
Net movement in funds	(4,286)	(4,261)
Add back depreciation charges	3,463	4,290
Deduct investment income	-	(163)
(Increase)/decrease in debtors	(43,905)	11,923
(Decrease) in creditors	(46,097)	(69,169)
Net cash provided by/(used in) operating activities	90,825	(57,380)