

COMPANY NUMBER: 3860803  
CHARITY NUMBER: 1091544

# **SAFENET DOMESTIC ABUSE SERVICE**

**Report and Financial Statements**

**Year ended 31 March 2014**

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## Directors, Executive Officers, Advisors and Bankers

### Board

Chair	K Ainsworth
Vice Chair	S Livesey ( Existing trustee appointed director 19/08/13 )
Other Directors	J.M. Davies S.E. Mayor R Horman ( Existing trustee appointed director 19/08/13 ) J Cooper ( Existing trustee appointed director 19/08/13 )

### Executive Officers

Charity Manager and Company Secretary H.J.Gauder

### Registered Office

Centenary Court  
Croft Street  
Burnley  
BB11 2ED

### External Auditor

Beever and Struthers  
Chartered Accountants and Business Advisors  
St George's House  
215-219 Chester Road  
Manchester  
M15 4JE

### Solicitors

Forbes Solicitors  
Rutherford House  
4 Wellington Street  
St. Johns  
Blackburn  
BB 8DD

### Bankers

Yorkshire Bank  
25 Manchester Road  
Burnley  
Lancashire  
BB11 1HX

## Report of the Directors

The Board is pleased to present its report along with the financial statements for the year ended 31 March 2014. This report incorporates the requirements of the Trustees' Annual Report.

### Objectives and Activities

The charity protects victims and survivors of domestic violence and abuse from further harm. It provides services to support victims and survivors; and works to prevent violence and abuse, and to promote safe and healthy relationships.

SafeNet Domestic Abuse Service ("SafeNet") provides temporary emergency accommodation and community based support services to women and children experiencing domestic violence. The key priorities for the charity during the year 2013/14 were:

#### *SafeNet services to Women and Children:*

The Refuge operates 24 hours a day, responding to emergency referrals from partner agencies, admitting new families and supporting them throughout their stay at the Refuge. The Support Service provides emotional and practical support to enable women to move away from abusive relationships and successfully resettle within the community.

The Outreach Support Service offers support to women and children in the community, including a helpline service and drop-in support surgeries at various community venues in Burnley and Pendle.

Both the Refuge and the Outreach Service include provision for women and children with:

- additional health needs (including mental health issues, self-harming behaviours, substance misuse and dependency issues, sexual and reproductive health issues and issues relating to physical disability).
- specialised, cultural sensitive support needs – for minority ethnic women and children to overcome language barriers and support different lifestyles and cultures
- children's needs- services to children who are resident in the Refuge, and those in the community which meet their emotional, psychological, physical, social and educational developmental needs.

All individual and group work with children is designed to:

- address emotional health needs
- develop children's potential through building self-esteem, confidence and opportunities
- take into account the unique circumstances of the individual child, and is based on the core principles of a client centred approach and ethos.

#### *Inter-Agency Working*

We work to raise the profile of the charity; to promote awareness of the range of services available; and to contribute to inter-agency working in Lancashire.

#### *Finance and Resource Management*

To ensure that Safenet has sufficient funds to maintain core services in the short and long term, and ensure that all SafeNet premises, resources and working practices meet recognised standards for quality, security and health and safety.

#### *Development of Organisation and Staff*

To maintain an effective management and staffing structure, ensure that staff and volunteers have the knowledge and skill to deliver excellent services as required, and to provide quality work placements for students. Also to help management board members govern effectively, set clear strategy, and monitor organisational effectiveness.

#### *Growth*

SafeNet's Growth Strategy 2012 - 14 concentrates on the maintenance of existing East Lancashire Services; establishment and subsequent consolidation of our North Lancashire operations; and further expansion in Burnley in conjunction with the property owning strength and expertise of The Calico Grp Limited. It was approved by SafeNet Board in April 2012 and set a number of targets and below you will find a brief update of our current position in relation to each:

#### Targets 2012-14

- To successfully retain the existing Supporting People contract for the Burnley based SafeNet refuge service when the current term expires in 2013. Retention will either be through Lancashire County Council exercising the option to extend the existing contract for a further two years (as contractually permitted) or alternatively through success in a direct retender process.
- To successfully retain the management of the IDVA service, subject to partner organisations continuing to provide the required funding (funding is reviewed on an annual basis).
- To successfully retain the Outreach Supporting People contract for East Lancashire, subject to Lancashire County Council continuing to commission the service (this is to be reviewed during 2012/13).

## Report of the Directors (continued)

- To successfully maintain the Children's Service at the Burnley based refuge as a minimum at the current service levels.
- To extend and expand SafeNet specialist services both within Lancashire and beyond. Specifically:
  - Establish the new Lancaster Refuge and secure Supporting People funding beyond the initial 12 month contract term (that commences when the refuge opens at the end of 2012).
  - Extend the provision of dispersed 'safe houses' by one per year, thus achieving an increase from one property as at April 2012 to three properties by April 2014.
  - Establish the new drop-in service at Calico's head office for the IDVA and Outreach services by December 2012.
  - Produce a feasibility study by April 2013 for the provision of an accommodation based service for women with complex needs, for example, including alcohol, drug use and mental health challenges. In the event that the feasibility study demonstrates a viable scheme is deliverable and also that suitable funding is accessible then to ensure the service is operational by April 2014

### Public Benefit

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

The Company undertakes and manages its activities in line with the above objectives through the provision of support contracts. The directors receive regular updates on performance and feel that the objectives have been achieved as set out in the next section.

### Achievements and Performance

SafeNet has achieved its targets for 2012 -14 as follows:

#### Targets & Progress 2012-14

- 1 To successfully retain the existing Supporting People contract for the Burnley based SafeNet refuge service when the current term expires in 2013. Retention will either be through Lancashire County Council exercising the option to extend the existing contract for a further two years (as contractually permitted) or alternatively through success in a direct tender process.  
\*Achieved – contract extended to end Sept 2014
- 2 To successfully retain the management of the IDVA service, subject to partner organisations continuing to provide the required funding (funding is reviewed on an annual basis).  
\*Achieved – and contract awarded to Safer Together consortia of which SafeNet is a member, from June 2014
- 3 To successfully retain the Outreach Supporting People contract for East Lancashire, subject to Lancashire County Council continuing to commission the service (this is to be reviewed during 2012/13).  
\*Achieved – on-going funding awarded for 2013/14, ending end April 2014 and being replaced by extended LCC IDVA Funds
- 4 To successfully maintain the Children's Service at the Burnley based refuge as a minimum at the current service levels.  
\*Achieved – and additional services to Schools established
- 5 To extend and expand SafeNet specialist services both within Lancashire and beyond. Specifically:
  - Establish the new Lancaster Refuge and secure Supporting People funding beyond the initial 12 month contract term (that commences when the refuge opens at the end of 2012).  
\*Achieved – refuge established and opened April 2013. Funding has continued beyond the first 12 months.
  - Extend the provision of dispersed 'safe houses' by one per year, thus achieving an increase from one property as at April 2012 to three properties by April 2014.  
\* Achieved – 2 safe houses in operation and a 3<sup>rd</sup> property purchased to be in operation by June 2014
  - Establish the new drop-in service at Calico's head office for the IDVA and Outreach services by December 2012.  
\*Achieved by the slightly later date, May 2013
  - Produce a feasibility study by April 2013 for the provision of an accommodation based service for women with complex needs, for example, including alcohol, drug use and mental health challenges. In the event that the feasibility study demonstrates a viable scheme is deliverable and also that suitable funding is accessible then to ensure the service is operational by April 2014.  
\* Timescale was reviewed, feasibility study currently underway.

## Report of the Directors (continued)

This is our third year as a subsidiary of The Calico Grp Ltd, and the partnership is proving to be beneficial to both organisations. We continue to work closely to harmonise our organisations strategically via shared goals and policies and procedures as we work to strengthen our position in relation to existing contracts and future proposals to extend domestic violence services.

We continue to build on our previous success and maintain high standards in our provision of supported housing. Demand for our service remains consistently high. We offered and established service based on best practice, providing guidance and inspiration to others in the field.

During 2013/14 the charity worked to ensure that high quality services were maintained and that developments were planned and continued to be adequately resourced in priority areas. All objectives were either fully or partially met, with some as on-going work areas.

### Best Companies

In February 2014, Calico became the 9<sup>th</sup> Best Company to work for in the Sunday Times top 100. The survey included staff from Calico Homes, Calico Enterprise and SafeNet. It was a fantastic achievement for all three and demonstrates our success as an employer of choice.

### Staff Performance

SafeNet existing staff team has been stable during this year, with virtually no turnover of staff. Our staff team has expanded to include a new staff team for the Lancaster project, and we were pleased to attract a high calibre of candidate for these posts and subsequently employ an excellent staff team. Reflecting our organisation's ethos of being 'run by women, for women', and as set out in our governing documents, our staff team is women only. However, our team is diverse, with a wide range of staff from different backgrounds and with different language skills. Sickness levels are low which gives an indication of a motivated team.

### Financial Review

The income, expenditure and resulting surplus, and the company's financial position at the end of the year are shown on pages 9 and 10 of the financial statements.

As in previous years, we have provided high quality supported housing for women and children escaping domestic abuse, in the East Lancashire area, and demand for our services remains consistently high.

We have worked hard to raise funds for our children's services and to build links with local schools. Funds donated by Rochdale Women's Refuge Association when they closed, have been utilised well through SafeNet School Project, to provide direct support to children and young people in local schools, who are living with domestic abuse.

Supporting People continued to fund our SafeNet Outreach service in 2013 and up to the end of April 2014. This funding then came to an end when funds were made available county wide through a tender process for IDVA services which would include families at 'medium risk', effectively replacing the funds being temporarily offered by SP. SafeNet entered the tender process as part of 'Safe Together' Consortium, a Lancashire wide consortium of domestic abuse service providers and we were able to secure the contract to continue the delivery of Burnley's IDVA services.

### Plans for Future Periods

#### Priorities and Targets for 2014 – 2015

SafeNet plan to extend and expand specialist services within Lancashire and beyond. Specifically:

- Produce a feasibility study by April 2014 for the provision of an accommodation based service for women with complex needs, for example, including alcohol, drug use and mental health challenges. In the event that the feasibility study demonstrates a viable scheme is deliverable and also that suitable funding is accessible then to ensure the service is operational by April 2016.
- Extend the provision of dispersed 'safe houses' by one per year, thus achieving an increase from three properties as at April 2014 to five properties by April 2016, if suitable properties become available in appropriate locations in Burnley or Lancaster
- To explore regional refuge accommodation development opportunities, taking account of local intelligence

SafeNet has a proactive approach to increasing its income and is working with our Calico partners to secure an increase in our income from Housing Benefits and towards securing steady, re-occurring funding for its Children's Services and for its community based services.

We will continue to work hard to find effective solutions to funding issues and to work in partnership with funding agencies to ensure we gain appropriate funding for all our services.

## **Report of the Directors (continued)**

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

#### **Governing Document**

The Company is registered as a Charity (no. 1091544) with the Charity Commission.

The Charity is constituted as a Company limited by guarantee (no. 3860803) and is governed by its Articles of Association. New Articles of Association were adopted on 1 Nov 2013.

The Articles of Association are such that the Company is a subsidiary of The Calico Grp Limited, a company limited by guarantee (registered number 08747100). On 1<sup>st</sup> November 2013 the Calico group undertook a restructure with The Calico Grp Limited becoming the new parent company. This was done to enable the growth of the group.

The Articles of Association also ensure that the directors (who for the purposes of charity law are charity trustees) are the only members of the Company. Details of current trustees can be found on page 1.

In the event of the Company being wound up members are required to contribute an amount not exceeding £10.

#### **Appointment of Directors**

The charity either advertises for new directors in the local press, or approaches women with appropriate skills and/or experience to contribute to the management of the organisation. Directors are initially appointed as trustees for a probationary 6 month period during which new members will attend an agreed induction training programme with the goal of becoming full board members at the end of the 6 month period.

#### **Directors' Induction and Training**

New directors undergo training on their legal obligations under charity and company law; the content of the Articles of Association; the board and decision making processes; the business plan and recent financial performance of the charity. During the induction training programme, held over four training sessions, they learn about the organisation's purpose, history, aims and objectives, services, staff and volunteers, facilities, security, funding, residents' participation, strategic work, multi-agency and partnership involvement. They also meet key staff to learn about their work roles.

The background of the trustees means they are already familiar with the work being undertaken and their responsibilities as trustees. Presentations have been made to each Board meeting to further identify and explain the work being undertaken by the charity and its governance structure.

#### **Organisation**

The activities of the charity are divided into five separate work streams – the provision of housing related support (Refuge Support), support to children both resident and non-resident (Children's Services), Outreach support and phone line, support to victims in legal and court process (IDVA Service) and management of the housing service.

Each of these areas is provided with support and guidance from the employees of the parent body, The Calico Grp Limited under the direction of the Charity Manager Helen Gauder.

#### **Related Parties**

SafeNet Domestic Abuse Service is a subsidiary of The Calico Grp Limited. The Calico Grp Limited employees provide services, e.g. payroll to the employees SafeNet Domestic Abuse Service. An arm's length charge is made for these services. The day to day management of the charity is delegated to the Charity Manager.

None of the directors receive any remuneration in respect of their roles as directors. Expenses of £325 (2013: £219) were paid to 3 trustees in respect of travel costs.

Karen Ainsworth is also a board member of Calico Homes Limited.

#### **Risk Management**

The directors have undertaken a review of the major strategic risks faced by the charity and have put in place systems to mitigate SafeNet's exposure to the major risks. These systems are reviewed annually.

The main risks identified relate to Government policy, the availability of contracts and funding and the role of the voluntary sector. Reduced funding could lead to reductions in services, in particular for Refuge Accommodation Based Services and Children's Services.

## Report of the Directors (continued)

### Reserves Policy

The objective of having unrestricted funds in reserve is to enable the charity to cope with unplanned events. Very often, the effects of the event can be managed in the long term, but the charity needs reserves in the meantime. There is no rule on how large reserves should be; this will depend a great deal on the nature of the charity's activities and the level of external risk perceived by the trustees. It will also depend on what other action the charity is taking to mitigate the effects of the external threats, as this will affect the level of reserves required.

The organisation will attempt to maintain an overall target level which will enable a restructure of the service following any changes to Domestic Abuse service funding. We would take advantage of the notice periods on funding arrangements to allow us to remodel the service. As a result of this, we do not have to retain large reserves. However reserves are also built up to enable investment in accommodation to grow and expand the service. This will be over and above those reserves represented by fixed assets within the charity's balance sheet.

The Trustees will monitor and review the level of reserves annually, in line with guidance issued by the Charity Commission.

### Governance Development

Trustees / Board Members have been appraised annually and individual and group development planned. The governance function will be further developed through an appropriate development plan including key priorities as follows:

- Consideration of size, representation, skills and experience and diversity of the trustees, and the inclusion of service users.
- Develop a succession and recruitment strategy for the future.
- Develop more information and resources for members co-ordinated into a Board member resource pack which will include all of the constitutional requirements.
- Carry out trustee appraisals on a regular basis and provide a development plan to respond to identified needs.

### Voluntary Help

Over the past year we have recruited several new volunteers in addition to existing volunteers. They have been trained to assist residents in practical tasks and life skills. They provide additional emotional support alongside the existing paid staff. Volunteers typically work five hours per week. The financial statements exclude costs for voluntary help, which cannot be quantified.

### Statement of Directors' Responsibilities

The directors 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 trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgments and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 proper 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.

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.

### Statement as to disclosure of information to auditors

The directors who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which auditors are unaware. Each of the directors have confirmed that they have taken all steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.



SafeNet Domestic Abuse Service  
Company number: 3860803

## Report of the Directors (continued)

### Auditor

Beever & Struthers, Chartered Accountants and Business Advisors have indicated their willingness to be appointed into office. A resolution will be proposed at the Annual General Meeting to reappoint them as auditor to the charity for the ensuing year.

Approved by the trustees and signed on their behalf by:-



Helen Gauder  
Company Secretary  
Date 10/9/14

## Independent auditor's report to the members of SafeNet Domestic Abuse Service

We have audited the financial statements of SafeNet Domestic Abuse Service for the year ended 31 March 2014 set out on pages 9 to 16. 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) "UK GAAP".

This report is made solely to the company'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 company'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 company and the company's members 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 Trustees' Responsibilities Statement set out on page 5, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

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 Financial Reporting Council's ("FRC's") Ethical Standards for Auditors.

### Scope of the audit of the financial statements

A description of the scope of an audit is provided on the FRC's website at [www.frc.org.uk/auditscopeukprivate](http://www.frc.org.uk/auditscopeukprivate).

### 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 for the year then ended;
- have been properly prepared in accordance with UK GAAP; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Opinion on other matters prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where 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; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled take advantage of the small companies exemption from the requirement to prepare a strategic report.

*Beever and Struthers*

Maria Hallows (Senior Statutory Auditor)  
For and on behalf of BEEVER AND STRUTHERS  
Chartered Accountants and Statutory Auditor  
St George's House  
215-219 Chester Road  
Manchester  
M15 4JE

Date 10.9.14

## Statement of Financial Activities

For the year ended 31 March 2014	Note	Total Unrestricted Funds Year ended 31 March 2014 £'000	Total General Restricted Funds Year ended 31 March 2014 £'000	Total Restricted Fixed asset Funds Year ended 31 March 2014 £'000	Total Funds Year ended 31 March 2014 £'000	Total Funds Year ended 31 March 2013 £'000
<b>Incoming resources</b>						
<i>Incoming resources from generated funds:</i>						
<i>Voluntary income:</i>						
Grants and donations	2	20	-	27	47	210
Investment income	3	1	-	-	1	1
		<u>21</u>	<u>-</u>	<u>27</u>	<u>48</u>	<u>211</u>
<i>Incoming resources from charitable activities</i>	4	765	254	-	1,019	722
<b>Total incoming resources</b>		<u>786</u>	<u>254</u>	<u>27</u>	<u>1,067</u>	<u>933</u>
<b>Resources expended</b>						
<i>Charitable activities:</i>						
Direct Costs		691	275	-	966	722
Governance costs	6	2	-	-	2	4
<b>Total resources expended</b>	5	<u>693</u>	<u>275</u>	<u>-</u>	<u>968</u>	<u>726</u>
<b>Net incoming resources before transfers</b>	7	93	(21)	27	99	207
<b>Gross Transfers between funds</b>	13	4	-	(4)	-	-
<b>Net Movement in Funds</b>		97	(21)	23	99	207
<b>Total Funds Brought Forward at 1 April 2013</b>		598	82	135	815	608
<b>Total Funds Carried Forward at 31 March 2014</b>	13	<u>695</u>	<u>61</u>	<u>158</u>	<u>914</u>	<u>815</u>

All of the activities in the financial period are derived from continuing operations.

The Statement of Financial Activities includes all gains and losses in the period.

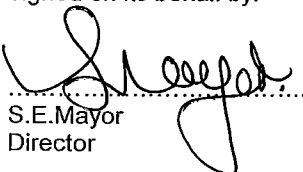
The notes on pages 11 to 16 form part of the accounts.

## Balance Sheet

At 31 March 2014

	Note	2014 £'000	2013 £'000
<b>Fixed assets</b>			
Tangible fixed assets	9	695	606
<b>Current assets</b>			
Debtors	10	26	36
Cash at bank and in hand		279	261
		<u>305</u>	<u>297</u>
<b>Creditors: amounts falling due within one year</b>	11	86	88
<b>Net current assets</b>		<u>219</u>	<u>209</u>
<b>Net assets</b>		<u>914</u>	<u>815</u>
<b>Unrestricted funds</b>			
General unrestricted funds	13	695	598
<b>Restricted funds</b>			
Fixed asset Restricted fund	13	158	135
General Restricted fund	13	61	82
		<u>914</u>	<u>815</u>
<b>Total Funds</b>		<u>914</u>	<u>815</u>

The financial statements on pages 9 to 16 were approved by the trustees and authorised for issue on 10/9/14 and signed on its behalf by:

  
 S.E. Mayor  
 Director

## Notes to the Financial Statements

### 1. Accounting policies

#### Basis of accounting

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) issued in March 2005, the Charity (Accounts & Reports) Regulation 2008, applicable UK Accounting Standards and the Charities Act 2011.

As permitted under the Companies Act the company has adapted the Companies Act formats to reflect the special nature of its activities.

#### Going concern

The financial statements have been prepared on a going concern basis as the trustees are of the opinion that the Company has adequate resources to continue in operational existence for the foreseeable future.

#### Cash flow statement

The charity has taken advantage of the exemption from preparing a cash flow statement conferred by Financial Reporting Standard No.1, on the grounds that it is entitled to the exemptions available for small companies.

#### Incoming resources

Voluntary income and donations are included in incoming resources when they are receivable, except when the donors specify that they must be used in future accounting periods if donor's conditions have not been fulfilled, then the income is deferred.

Grants, where entitlement is not conditional on the delivery of specific performance by the company, are recognised when the company becomes unconditionally entitled to the grant. Grants, where related to performance and specific deliverances are accounted for as the company earns the right to consideration of its performance,

Investment income is recognised on a receivable basis.

#### Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis.

Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs and attributable to more than one activity, such as support costs, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

#### Pensions

The Company participates in a stakeholder pension scheme; a defined contribution pension scheme. Contributions to the defined contribution pension plans are charged to the statement of financial activities in the year to which they relate. The assets of the scheme are invested and managed independently of the finances of the Company.

#### Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

#### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Assets with a cost of over £100 are capitalised.

#### Depreciation of Freehold Housing Property

Freehold land is not depreciated. Where a housing property comprises two or more major components with substantially different useful economic lives, each component is accounted for separately and depreciated over its individual useful economic life on the basis of original cost, less the proportion of other grants attributable to the component. Expenditure relating to subsequent replacement or renewal of components is capitalised as incurred and any remaining net book value relating to the original component is written off to the income and expenditure account in the year it is disposed of.

Major components and their useful economic lives are as follows:

Structure – general needs refuge accommodation	75 years
Bathrooms	30 years
Kitchens	20 years

## Notes to the Financial Statements

### 1. Accounting policies (continued)

Depreciation on other fixed assets is calculated to write off their cost less any residual value over their estimated useful lives as follows:

Computer equipment	20% on a straight line basis
Fixtures and fittings	10-20% on a straight line basis
Leasehold improvements	over the term of the lease

The useful economic lives of all tangible fixed assets are reviewed annually.

#### Leased assets

Rentals payable under operating leases are charged to the income and expenditure account on a straight line basis over the lease term.

#### Restricted funds

Restricted funds are those funds which are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund. Grants towards the cost of the tangible fixed assets are treated as a separate restricted fund.

#### Unrestricted funds

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

### 2. Voluntary income

	2014 £'000	2013 £'000
Government Related Bodies	-	3
Donations	47	207
	<u>47</u>	<u>210</u>

### 3. Investment income

	2014 £'000	2013 £'000
Bank interest receivable	1	1
	<u>1</u>	<u>1</u>

### 4. Incoming resources from charitable activities

	Unrestricted Funds 2014 £'000	Restricted Funds 2014 £'000	Total Funds 2014 £'000	Total Funds 2013 £'000
Support contracts	-	254	254	237
Contributions in respect of tenants	761	-	761	476
Training fees	4	-	4	9
	<u>765</u>	<u>254</u>	<u>1,019</u>	<u>722</u>

## Notes to the Financial Statements

### 5. Analysis of charitable expenditure

	Refuge Services £'000	Support Contracts £'000	2014 Total £'000	2013 Total £'000
Direct costs:				
Staff Costs	465	242	707	530
Other Direct Costs	219	42	261	196
	<u>684</u>	<u>284</u>	<u>968</u>	<u>726</u>

### 6. Governance costs

	2014 £'000	2013 £'000
Auditor's fees	2	3
AGM cost	-	1
	<u>2</u>	<u>4</u>

### 7. Net incoming resources

Net incoming resources are stated after charging:

	2014 £'000	2013 £'000
Depreciation of tangible fixed assets	25	23
Operating lease costs: other	46	35
Auditor's fees	2	3
	<u>73</u>	<u>61</u>

### 8. Employees

	2014 £'000	2013 £'000
Staff costs:		
Salaries and wages	639	487
Social security costs	50	39
Other pension costs	20	17
	<u>709</u>	<u>543</u>

No employees earned over £60,000 per annum. (2013: Nil)

None of the trustees receive any remuneration in respect of their roles as trustees. Expenses of £325 (2013: £219) were paid to three trustees in respect of travel costs.

The average number of employees during the year, by function was:

	2014 No.	2013 No.
Direct charitable activities	28	28
Management and administration of the charity	7	6
	<u>35</u>	<u>34</u>
Number of Full Time Equivalent Employees	<u>25</u>	<u>20</u>

## Notes to the Financial Statements

### 9. Tangible fixed assets

	Freehold property	Leasehold improvements	Computer equipment	Fixtures and fittings	Total
	£'000	£'000	£'000	£'000	£'000
<b>Cost</b>					
At 1 April 2013	441	165	67	106	779
Additions	84	-	19	11	114
Disposals	-	-	(5)	(5)	(10)
<b>Total at 31 March 2014</b>	<b>525</b>	<b>165</b>	<b>81</b>	<b>112</b>	<b>883</b>
<b>Depreciation</b>					
At 1 April 2013	5	26	56	86	173
Charge in year	7	3	8	7	25
Disposals	-	-	(5)	(5)	(10)
<b>Total at 31 March 2014</b>	<b>12</b>	<b>29</b>	<b>59</b>	<b>88</b>	<b>188</b>
<b>Net book values</b>					
At 31 March 2014	513	136	22	24	695
At 1 April 2013	436	139	11	20	606

### 10. Debtors

	2014 £'000	2013 £'000
Prepayments and accrued income	26	36
	<b>26</b>	<b>36</b>

### 11. Creditors: amounts falling due within one year

	2014 £'000	2013 £'000
Accruals and deferred income	43	76
Inter group balances	43	12
	<b>86</b>	<b>88</b>



## Notes to the Financial Statements

### 12. Analysis of net assets between funds

	Restricted Funds 2014	General Unrestricted Funds 2014	Restricted Funds 2013	General Unrestricted Funds 2013
	£'000	£'000	£'000	£'000
Tangible fixed assets	158	537	135	471
Net current assets	61	158	82	127
	<u>219</u>	<u>695</u>	<u>217</u>	<u>598</u>

### 13. Movements in funds

	Total at 31 March 2013	Incoming Resources	Outgoing Resources	Gross Transfers between Funds	Total at 31 March 2014
	£'000	£'000	£'000	£'000	£'000
General unrestricted funds	598	786	693	4	695
Fixed Asset Restricted Fund	135	27	-	(4)	158
General Restricted funds	82	254	275	-	61
	<u>815</u>	<u>1,067</u>	<u>968</u>	<u>-</u>	<u>914</u>

The Restricted Fixed Asset fund is amortised over the life of the fixed assets it relates to by an annual gross transfer to the unrestricted fund.

### 14. Restricted Funds

#### Fixed Asset Restricted Fund

Capital Grants include:

The Henry Smith Charity donated £100,000 for freehold property renovation costs.

Take Pride Community Fund granted £25,200 for improvements.

Francis C Scott Charitable Trust donated £15,000 for fixtures and fittings.

The Galbraith Trust donated £1,500 for work on the communal garden.

Green Partnership Awards donated £550 for garden works.

Garfield Weston Foundation £25,000 for communal garden

**General Restricted Funds** comprise funds received in respect of children's work from Children in Need, Lloyds TSB Foundation, Rochdale Women's Refuge and Lancashire County Council, Additional Health Needs worker from Lancashire CC, Domestic Violence Co-ordinator from Burnley Borough Council, IDVA service from Lancashire County Council Safer Lancashire Board, Helpline Outreach Services from Lancashire County Council and Children's worker from Duchy of Lancaster..

The breakdown of this year's expenditure is as follows:

Funding Source	Project	£ '000
LCC Central Gateway	Domestic Violence Children's Co-ordinator	29
Lloyds TSB Foundation	Domestic Violence Children's Service	6
BBC Children In Need	Domestic Violence Children's Workers	25
LCC Prevention & Early Intervention Fund	Domestic Violence Strategic Co-ordinator	30
East Lancashire Primary Care Trust Partnership Fund	Additional Health Needs	9
LCC Safer Lancashire Board	Independent Domestic Violence Advisor	77
LCC Supporting People	Outreach Service	55
Burnley Borough Council	Sanctuary Project	8
LCC	Early Support Service	11
Duchy of Lancaster	Children's support worker	3
Rochdale Women's Refuge	Children's Support Workers	22

## Notes to the Financial Statements

### 15. Parent undertaking

The Company is a subsidiary of The Calico Grp Limited, a Company registered in England and Wales. On 1<sup>st</sup> November 2013 the Calico group undertook a restructure with The Calico Grp Limited becoming the new parent company.

Consolidated accounts which include the results of the charity can be obtained from:

Company Secretary  
Centenary Court  
Croft Street  
Burnley  
BB11 2ED

No other accounts include the results of the charity. The trustees consider The Calico Grp Limited to be the ultimate parent entity.

### 16. Related Party Transactions

The Company has taken advantage of the exemption set out in Financial Reporting Standard 8 "Related party disclosures" not to disclose transactions with members of the Group headed by The Calico Grp Limited on the grounds that it has control of the Group and prepares consolidated financial statements.

### 17. Financial Commitments

#### Capital Commitments

There are no capital commitments.

#### Operating leases

The payments which the Company is committed to make in the next year under operating leases are as follows:

	2014 £'000	2013 £'000
Land and buildings		
Between one and two years	55	35
	<u>55</u>	<u>35</u>