

RIGHTS OF WOMEN INCORPORATED LIMITED

Company limited by guarantee

FINANCIAL STATEMENTS

31 MARCH 2015

Charity Number 1147913

Jackson & Jackson
A trading name of Jackson Nicholas Assie Limited
Chartered Certified Accountants & Statutory Auditors
6 - 6A Ashley House
Ashley Road
London N17 9LZ

RIGHTS OF WOMEN INCORPORATED LIMITED

Company limited by guarantee

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

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RIGHTS OF WOMEN INCORPORATED LIMITED

Company limited by guarantee

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

| | |
|------------------------------------|---|
| Registered charity name | Rights of Women Incorporated Limited |
| Charity number | 1147913 |
| Company registration number | 08002509 |
| Registered office | 52-54 Featherstone Street London EC1Y 8RT |
| Trustees | Niamh Donnelly (Vice chair and Secretary) Annie Hedge (Chair (from February 2014)) Maria Zapata Lucinda Parr Wendy Scott Fiona Dwyer Fiona Bauermeister Shannon Harvey Eilidh Macpherson Rebecca Jones |
| Director | Emma Scott |
| Auditor | Jackson Nicholas Assie Limited Chartered Certified Accountants & Statutory Auditor 6 - 6A Ashley House Ashley Road London N17 9LZ |

RIGHTS OF WOMEN INCORPORATED LIMITED

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MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS *(continued)*

Bankers

Unity Trust Bank
Nine Brindleyplace
Birmingham
B1 2HB

Lloyds Bank
31/33 Holloway Road
London
N7 8JP

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

Triodos Bank
Deanery Road
Bristol
BS1 5AS

RIGHTS OF WOMEN INCORPORATED LIMITED

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TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2015

The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on pages 1 to 2 of the financial statements.

THE TRUSTEES

The trustees who served the charity during the period were as follows:

Sanchita Hosali (Chair (until February 2014))
Niamh Donnelly (Vice chair and Secretary)
Annie Hedge (Chair (from February 2014))
Maria Zapata
Fredericka Marquis (Treasurer (until March 2015))
Lucinda Parr
Wendy Scott
Fiona Dwyer
Fiona Bauermeister
Shannon Harvey
Eilidh Macpherson

Wendy Scott was appointed as a trustee on 5 November 2014.
Fiona Dwyer was appointed as a trustee on 5 November 2014.
Fiona Bauermeister was appointed as a trustee on 5 November 2014.
Shannon Harvey was appointed as a trustee on 5 November 2014.
Eilidh Macpherson was appointed as a trustee on 5 November 2014.
Sanchita Hosali retired as a trustee on 12 March 2015.
Fredericka Marquis retired as a trustee on 12 March 2015.
Rebecca Jones was appointed as a trustee on 11 August 2015.

RIGHTS OF WOMEN INCORPORATED LIMITED

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TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

Structure, governance and management

Rights of Women is a company limited by guarantee, Rights of Women Incorporated Limited (number 8002509) and a registered charity (number 1147913) with the Charity Commission.

The Board of Trustees met 6 times during the year. During this period the Board of Trustees has undertaken an active recruitment process to extend the skills and expertise of the Board, including financial skills. On 5 November Fiona Bauermeister, Fiona Dwyer, Shannon Harvey, Eilidh Macpherson and Wendy Scott were appointed to the Board. Fredericka Marquis resigned as Treasurer at the AGM on 5 February and Wendy Scott has been appointed as Acting Treasurer whilst a recruitment process for the Treasurer role takes place. At the Annual General Meeting on 5 February 2015 Sanchita Hosali also resigned from the Board. Annie Hedge was subsequently re-elected as Chair at the Board meeting on 5 February. Following the very successful recruitment process for Board members, the Board has formed a Board Advisory Group made up of expert women lawyers who meet twice a year to support the organisation's strategic and services development. The Chair is actively engaged in a process of Board development for new and established Trustees.

The day to day management of the organisation continues to be delegated to the Director. Emma Scott remains Director, assisted during this period in the delivery of the organisation's services by our Head of Law, Catherine Briddick in July 2014 and our Senior Legal Officer, Ruth Tweedale. In August 2014 our Services and Administration Officer left the post and the Board made a strategic decision to separate out the finance functions of this roles from the administration and service delivery functions. Anna Salva was recruited to the Services and Administration Officer post and Rosemarie Koroma to the new Finance Officer post in September 2014. The Board continues to employ an external financial consultant, Ken Hercules, to undertake the management accounting.

Our direct services for women continue to be supported by our team of about 40 volunteer women barrister and solicitors. We have also been supported in our administration by a number of office volunteers. The Board of Trustees would like to acknowledge the very significant commitment and energy of the Rights of Women staff team and volunteers in the delivery of our vital services for women.

Objectives and activities

The Memorandum and Articles of Association of Rights of Women state the objects of the organisation to be restricted to:-

- (a) the elimination of discrimination on the grounds of gender;
- (b) advancing the education of women and raising awareness of equality and diversity;
- (c) commissioning and conducting research on gender equality and diversity issues and publishing the results to the public;
- (d) cultivating a sentiment in favour of equality of women and diversity;
- (e) campaigning in relation to gender equality and diversity issues and in furtherance of the elimination of discrimination on the grounds of gender
- (f) conducting policy work in relation to gender equality and diversity issues

RIGHTS OF WOMEN INCORPORATED LIMITED

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TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

Vision and Mission

In accordance with these objectives the agreed vision and mission for the organisation are as follows:-

Vision

Equality, justice and safety in the law for all women

Mission

Rights of Women advises, educates and empowers women by

Providing women with free, confidential legal advice by specialist women solicitors and barristers

Enabling women to understand and benefit from their legal rights through accessible and timely publications and training

Campaigning to ensure that women's voices are heard and law and policy meets all women's needs

Strategic Plan 2015-2017

On 18 September 2014 the Board of Trustees held a strategic planning day to review and plan for the development of our services and activities. 2013 and 2014 saw very significant developments in law and policy affecting women and which have also impacted on the need for and models of delivery for our services.

At this away day the Board made a commitment to continuing our focus on the needs of women affected by violence and our specific focus on the law. They amended our Vision statement to reflect this. The Vision statement is now

Equality, justice and safety in the law for all women

From this strategic planning process we have developed a new strategic plan for 2015-2017.

Our strategic priorities and objectives are:-

Grow

- Increase access to our legal advice and information services
- Expand access to legal support for women nationally
- Develop resources and projects to better respond to women's needs
- Increase our online presence

Influence

- Increase the influence and profile of Rights of Women
- Build key relationships
- Develop our communications and social media presence
- Identify opportunities for strategic legislation and campaigning

RIGHTS OF WOMEN INCORPORATED LIMITED

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TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

Enable

- Build a sustainable infrastructure to deliver our mission
- Build and develop our staff team
- Build our capacity and resources
- Build functional and effective governance and risk management structures
- Build and maintain a diverse funding base

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.

Our Objects (set out above) are carried out for the public benefit as follows:-

Our services are restricted for the benefit of women but are available to all women in England and Wales.

Women experience many barriers to accessing the law and their legal rights. Existing or proposed new law and legal policy often discriminates against or disadvantages women as a whole or as members of a particular group.

Through all our services and activities detailed above we aim to ensure that all women have equal access to the law, their legal rights and justice. In this way we aim to ensure that women enjoy a more equal role in society.

Through our advice lines and publications women will benefit from increased knowledge and understanding and increased confidence in using the law enabling them to overcome the disadvantages they experience. In particular our services focus on supporting women affected by violence – recognised by the UN as one of the most significant discriminations faced by women.

Through our training we aim to increase awareness and understanding amongst the professionals who support women of the law as it relates to women enabling them to better support women and increasing their understanding of women's equality issues.

The legal issues we deal with include those affecting diverse groups of women including Black and Minority Ethnic including Refugees and asylum-seeking (BMER) women, and lesbian and bisexual women. Through our publications and training we aim to increase awareness and understanding of the issues affecting these groups of women.

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TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

Through our policy work we aim to ensure that the law and legal policy meets the needs of women and does not disadvantage them. We undertake research to demonstrate the impact of law and legal policy developments on women in order to raise awareness and lobby for changes which will ensure greater equality for women. Often our research focuses on specific groups of women, such as the impact of the legal aid scheme on BMER women. Our research and policy documents are disseminated to local and national Government, policy makers, statutory and voluntary sector organisations. We regularly meet with law and policy makers to discuss the impact on women and campaign for developments which ensure greater equality for women.

Achievements and performance

Advice line

In this period our telephone legal advice services have supported a total of 1906 women with advice and information on their legal rights in relation to family law, sexual violence and immigration and asylum law.

Our family and criminal law advice lines provided 1608 women with advice on family law issues including relationship breakdown, finance and children issues and/or with advice and support on the criminal justice process arising from domestic and/or sexual violence.

Our immigration and asylum law line provided advice and support to 298 individual women and professionals supporting women with an insecure immigration status.

During this period we recruited 8 new volunteer solicitors and barristers to support the delivery of our telephone advice lines. We would like to sincerely thank our nearly 40 volunteer legal advisers.

Training

As part of the Ascent project we delivered a programme of 13 training courses throughout London, *All change: Contact and residence orders, the introduction of the new Single Family Court and legal aid.*

In addition, with our funding from Unbound Philanthropy, we have delivered a series of training courses in partnership with other immigration and asylum organisations including *Seeking Refuge The asylum process and financial support for asylum seekers* in partnership with The Asylum Appeals Support Project, *Stop The Traffic* in partnership with The Anti-trafficking and Labour Exploitation Unit and *Domestic Violence and Persons Subject to Immigration Control* in partnership with the Immigration Law Practitioners Association. We also delivered a number of training days to staff at Refuge, *Finding a Way' – Non British National women benefits and entitlements.*

Following the publication of our research report *This is not my destiny. Reflecting on responses to forced marriage*, we were also funded to deliver a series of events raising awareness of the law relating to forced marriage by the Forced Marriage Unit.

With new funding from Trust for London and Comic Relief, we have developed a project to build the capacity of women's and other voluntary organisations to provide immigration advice through the Office of Immigration Services Commissioner (OISC) accreditation scheme.

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TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

In total this year we have delivered training and events to over 400 professionals throughout England and Wales.

Publications

Following significant changes to family law and procedure in April 2014 we published a series of new legal guides: *Children and the law: child maintenance*; *Children and the law: relocation, holidays and abduction*; *Alternatives to the Family Court*; *A guide to marriage*; *Children and the law: when parents separate*; *Children and the law: the Family Court process*; *Children and the law: Parental Responsibility*; and *Family Court proceedings: where to get advice and support*

With funding from Comic Relief we also published the following new and updated guides to immigration law: *Trafficking and the National Referral Mechanism*; *Women, Families and Article 8; Domestic Violence, Immigration Law and "no recourse to public funds"*; and *Women, Families and Article 8*

On 5 November 2014 we launched our new website, developed with funding from the Big Lottery. The website is a source of legal information for women. There have been nearly 85,000 downloads of our legal guides for women from the website this year.

Policy and campaigning

We have continued our focus on addressing the gaps in law and policy affecting women affected by violence. We sit on a range of key stakeholder groups including the Home Office's Violence Against Women and Girls Stakeholder Group, Foreign Office's Forced Marriage Stakeholders Group, the Crown Prosecution Service Violence Against Women External Consultation Group and the End Violence Against Women expert advisory panel. In partnership with Imkaan in February 2015 we published a research report *This is not my destiny. Reflecting on responses to forced marriage*. In December 2014, with Freshfields and Women's Aid, we hosted a roundtable meeting of experts to discuss domestic violence and the family justice system.

Our campaigning work against the cuts to legal aid with the publication of a further research report on their impact, *Evidencing domestic violence: reviewing the amended regulations* in November 2014. In April 2014 we issued judicial review proceedings against the Secretary of State for Justice in relation to the domestic violence evidence gateway for family law legal aid. Our application was dismissed following a hearing in December 2014 but we have been granted permission to appeal.

On immigration and asylum issues we have continued to attend the Asylum Aid Charter Group Meetings and the Home Office's National Asylum Stakeholder Forum and have spoken at a number of events on current policy and challenges arising from the Immigration Act 2014 and the legal aid changes.

RIGHTS OF WOMEN INCORPORATED LIMITED

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TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

Financial review

In this period Rights of Women has had 2 major sources of income:-

Grants and donation from a broad range of sources including major grant givers such as the Big Lottery Fund and Comic Relief, trusts and foundations such as Unbound Philanthropy and the Esmée Fairburn Foundation and statutory funders such as the Forced Marriage Unit. As part of the London Violence against Women and Girls Consortium we receive funding for the Ascent project from London Councils. We also receive donations and smaller grants from individuals and corporate partners such as Garden Court Chambers.

Income generating activities include our supporters' scheme, the sale of our publications and our training courses and other events.

As part of the new strategic plan the Board of Trustees is committed to a review of our fundraising strategy to ensure a diverse income base so that Rights of Women is as financially secure as possible and our work continues. Our 40th anniversary in 2015 gives rise to opportunities for increasing awareness of the organisation and its work and for fundraising from individuals.

The Board has designated funds to meet contractual obligations in respect of staffing and administrative costs and is committed to ensuring that the level of reserves held represents at least 6 months running costs.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees (who are also the directors of Rights of Women Incorporated Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity 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 judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

RIGHTS OF WOMEN INCORPORATED LIMITED

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TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

AUDITOR

Jackson & Jackson Accountants Limited resigned as auditors and Jackson Nicholas Assie Limited were appointed in their place. A resolution to re-appoint Jackson Nicholas Assie Limited as auditors for the ensuing year will be proposed at the Annual General Meeting.

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- each trustee has taken all steps that they ought to have taken as a trustee to make him or herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Registered office:
52-54 Featherstone Street
London
EC1Y 8RT

Signed on behalf of the trustees

Annie Hedge
Chair of Board

4 November 2015

RIGHTS OF WOMEN INCORPORATED LIMITED

Company limited by guarantee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF RIGHTS OF WOMEN INCORPORATED LIMITED

YEAR ENDED 31 MARCH 2015

We have audited the financial statements of Rights of Women Incorporated Limited for the year ended 31 March 2015 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. 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 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 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 charity and the charity's 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 Trustees' Annual Report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of 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 Auditing Practices Board's Ethical Standards for Auditors, including "APB Ethical Standard - Provisions Available for Small Entities (Revised)", in the circumstances set out in the related note to the financial statements.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2015 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

RIGHTS OF WOMEN INCORPORATED LIMITED

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF RIGHTS OF WOMEN INCORPORATED LIMITED *(continued)*

YEAR ENDED 31 MARCH 2015

OPINION ON OTHER MATTER 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 to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report.

John Assie FCCA (Senior Statutory Auditor)

For and on behalf of

Jackson Nicholas Assie Limited

Chartered Certified Accountants & Statutory Auditor

6 - 6A Ashley House
Ashley Road
London
N17 9LZ

19 November 2015

RIGHTS OF WOMEN INCORPORATED LIMITED

Company limited by guarantee

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2015

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2015 £ | Total Funds 2014 £ |
|---|------|----------------------------|--------------------------|--------------------------|--------------------------|
| INCOMING RESOURCES | | | | | |
| Incoming resources from generating funds: | | | | | |
| Voluntary income | 2 | 32,228 | 344,351 | 376,579 | 274,394 |
| Activities for generating funds | 3 | 623 | – | 623 | – |
| Investment income | 4 | 595 | – | 595 | 572 |
| Incoming resources from charitable activities | 5 | <u>20,688</u> | <u>–</u> | <u>20,688</u> | <u>15,204</u> |
| TOTAL INCOMING RESOURCES | | <u>54,134</u> | <u>344,351</u> | <u>398,485</u> | <u>290,170</u> |
| RESOURCES EXPENDED | | | | | |
| Charitable activities | 6/7 | (16,925) | (311,064) | (327,989) | (279,325) |
| Governance costs | 8 | (31,723) | – | (31,723) | (39,283) |
| TOTAL RESOURCES EXPENDED | | <u>(48,648)</u> | <u>(311,064)</u> | <u>(359,712)</u> | <u>(318,608)</u> |
| NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR/NET INCOME/(EXPENDITURE) FOR THE YEAR | | | | | |
| | 9 | 5,486 | 33,287 | 38,773 | (28,438) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 235,689 | 97,179 | 332,868 | 376,954 |
| Prior year adjustment | 10 | – | – | – | (15,648) |
| Total funds brought forward restated | | <u>235,689</u> | <u>97,179</u> | <u>332,868</u> | <u>361,306</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u>241,175</u> | <u>130,466</u> | <u>371,641</u> | <u>332,868</u> |

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 15 to 25 form part of these financial statements.

RIGHTS OF WOMEN INCORPORATED LIMITED

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BALANCE SHEET

31 MARCH 2015

| | Note | 2015 £ | £ | 2014 £ |
|---|------|-----------------|-----------------------|-----------------|
| FIXED ASSETS | | | | |
| Tangible assets | 13 | | 664 | 5,173 |
| CURRENT ASSETS | | | | |
| Debtors | 14 | 25,816 | | 21,812 |
| Cash at bank | | 355,698 | | 316,515 |
| | | <u>381,514</u> | | <u>338,327</u> |
| CREDITORS: Amounts falling due within one year | 15 | <u>(10,537)</u> | | <u>(10,632)</u> |
| NET CURRENT ASSETS | | | 370,977 | 327,695 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | <u>371,641</u> | <u>332,868</u> |
| FUNDS | | | | |
| Restricted income funds | 17 | | 130,466 | 97,179 |
| Unrestricted income funds | 18 | | 241,175 | 235,689 |
| TOTAL FUNDS | | | <u>371,641</u> | <u>332,868</u> |

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the members of the committee and authorised for issue on the 4 November 2015 and are signed on their behalf by:

Annie Hedge

Rebecca Jones

Company Registration Number: 08002509

The notes on pages 15 to 25 form part of these financial statements.

RIGHTS OF WOMEN INCORPORATED LIMITED

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

1. ACCOUNTING POLICIES

Basis of accounting

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

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.
- Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

RIGHTS OF WOMEN INCORPORATED LIMITED

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

1. ACCOUNTING POLICIES *(continued)*

- Investment income is included when receivable.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit or examination costs, and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in the notes to the accounts.

Fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £250 are not capitalised.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- | | | |
|-----------|---|--|
| Equipment | - | straight line basis over 4 or 6.67 years |
|-----------|---|--|

RIGHTS OF WOMEN INCORPORATED LIMITED

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

1. ACCOUNTING POLICIES *(continued)*

Operating lease agreements

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities on a straight line basis over the life of the lease.

2. VOLUNTARY INCOME

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2015 £ | Total Funds 2014 £ |
|---|----------------------------|--------------------------|--------------------------|--------------------------|
| Donations | | | | |
| Garden Court Chambers Limited | 2,500 | – | 2,500 | 2,500 |
| Decherts LLP | 23,237 | – | 23,237 | 22,603 |
| Fried Frank | 2,406 | – | 2,406 | 11,171 |
| Other donations under £2000 | 4,085 | – | 4,085 | 1,048 |
| Grants receivable | | | | |
| Solace Womens Aid | – | 66,221 | 66,221 | 69,770 |
| Women's Resource Centre | – | 29,509 | 29,509 | 29,962 |
| Comic Relief | – | 8,052 | 8,052 | 24,157 |
| Matrix Chambers | – | – | – | 2,899 |
| Unbound Philanthropy | – | 30,000 | 30,000 | 35,000 |
| Big Lottery Fund | – | 77,092 | 77,092 | 49,220 |
| Brunel University (Daphne project) | – | 5,777 | 5,777 | 6,064 |
| Foreign and Commonwealth Office/Forced Marriage Unit Domestic Programme Fund | – | – | – | 20,000 |
| Esmee Fairbairn Foreign and Commonwealth Office/Forced Marriage Unit Domestic Programme Fund | – | 24,316 | 24,316 | – |
| Trust for London | – | 18,461 | 18,461 | – |
| Family Rights Group | – | 18,750 | 18,750 | – |
| Comic Relief | – | 3,300 | 3,300 | – |
| | – | 62,873 | 62,873 | – |
| | <u>32,228</u> | <u>344,351</u> | <u>376,579</u> | <u>274,394</u> |

Donations in kind:

Pro bono advice in respect of legal advice £23,237 (2014 - £22,603), and employment law advice £2,406 (2014 - £11,171). The associated costs are included in Governance costs below.

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

| | Unrestricted Funds | Total Funds 2015 | Total Funds 2014 |
|--------------------|-----------------------|---------------------|---------------------|
| | £ | £ | £ |
| Fundraising events | <u>623</u> | <u>623</u> | <u>–</u> |

4. INVESTMENT INCOME

| | Unrestricted Funds | Total Funds 2015 | Total Funds 2014 |
|--------------------------|-----------------------|---------------------|---------------------|
| | £ | £ | £ |
| Bank interest receivable | <u>595</u> | <u>595</u> | <u>572</u> |

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

| | Unrestricted Funds | Total Funds 2015 | Total Funds 2014 |
|------------------------------------|-----------------------|---------------------|---------------------|
| | £ | £ | £ |
| Publication sales | 445 | 445 | 3,819 |
| Subscriptions | 1,444 | 1,444 | 1,590 |
| Conference | – | – | 60 |
| Training income and speakers' fees | <u>18,799</u> | <u>18,799</u> | <u>9,735</u> |
| | <u>20,688</u> | <u>20,688</u> | <u>15,204</u> |

6. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

| | Unrestricted Funds | Restricted Funds | Total Funds 2015 | Total Funds 2014 |
|--|-----------------------|---------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Legal advice and information for women | <u>16,925</u> | <u>311,064</u> | <u>327,989</u> | <u>279,325</u> |

7. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

| | Activities undertaken directly | Total Funds 2015 | Total Funds 2014 |
|--|--------------------------------------|---------------------|---------------------|
| | £ | £ | £ |
| Legal advice and information for women | <u>327,989</u> | <u>327,989</u> | <u>279,325</u> |

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8. GOVERNANCE COSTS

| | Unrestricted Funds | Total Funds 2015 | Total Funds 2014 |
|---|-----------------------|---------------------|---------------------|
| | £ | £ | £ |
| Audit fees | 4,795 | 4,795 | 4,650 |
| Employment law advice | 2,406 | 2,406 | 11,171 |
| Legal fees | 24,522 | 24,522 | 22,603 |
| Costs of trustees' meetings, insurance and expenses | – | – | 859 |
| | <u>31,723</u> | <u>31,723</u> | <u>39,283</u> |

9. NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging:

| | 2015 | 2014 |
|-------------------------------------|----------|-----------|
| | £ | £ |
| Depreciation | 5,076 | 4,934 |
| Auditors' remuneration: | | |
| - audit of the financial statements | 4,795 | 4,560 |
| - other fees (see below) | – | 90 |
| | <u>–</u> | <u>90</u> |

Auditor's fees

The fees charged by the auditor can be further analysed under the following headings for services rendered:

| | 2015 | 2014 |
|----------|----------|-----------|
| | £ | £ |
| Taxation | – | 90 |
| | <u>–</u> | <u>90</u> |

10. PRIOR YEAR ADJUSTMENT

Note for 2014 comparatives:

Costs relating to Restricted Funds in the sum of £20,944 were incorrectly allocated against Unrestricted Funds in the previous year. In addition, fund transfers of £5,296 from Unrestricted to Restricted Funds in respect of overspent projects were omitted. The comparative figures have been amended to reflect these items. Certain small errors which were not material have been corrected within the year to 31 March 2014.

11. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

| | 2015 | 2014 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Wages and salaries | 215,520 | 181,984 |
| Social security costs | 17,512 | 17,459 |
| Other pension costs | 1,428 | 1,487 |
| | <u>234,460</u> | <u>200,930</u> |

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11. STAFF COSTS AND EMOLUMENTS *(continued)*

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

| | 2015 | 2014 |
|---|----------|----------|
| | No | No |
| Number of staff involved in charitable activities | 5 | 5 |
| Number of administrative staff | 1 | 1 |
| Number of management staff | 1 | 1 |
| | <u>7</u> | <u>7</u> |

No employee received remuneration of more than £60,000 during the year (2014 - Nil).

12. TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

No members of the Board of Trustees received any remuneration or expenses during the year or the previous year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year or the previous year.

13. TANGIBLE FIXED ASSETS

| | Equipment £ |
|-------------------------|----------------------|
| COST | |
| At 1 April 2014 | 66,953 |
| Additions | 567 |
| At 31 March 2015 | <u><u>67,520</u></u> |
| DEPRECIATION | |
| At 1 April 2014 | 61,780 |
| Charge for the year | 5,076 |
| At 31 March 2015 | <u><u>66,856</u></u> |
| NET BOOK VALUE | |
| At 31 March 2015 | <u><u>664</u></u> |
| At 31 March 2014 | <u><u>5,173</u></u> |

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14. DEBTORS

| | 2015 | 2014 |
|---------------|--------|--------|
| | £ | £ |
| Trade debtors | 25,540 | 19,706 |
| Other debtors | 276 | – |
| Prepayments | – | 2,106 |
| | 25,816 | 21,812 |

15. CREDITORS: Amounts falling due within one year

| | 2015 | 2014 |
|--------------------------|--------|--------|
| | £ | £ |
| Trade creditors | 3,092 | 2,465 |
| PAYE and social security | 4,147 | 5,684 |
| Other creditors | 3,298 | 2,483 |
| | 10,537 | 10,632 |

16. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2015 the charity had annual commitments under non-cancellable operating leases as set out below.

| | Land and buildings | |
|---------------------------------------|--------------------|------|
| | 2015 | 2014 |
| | £ | £ |
| Operating leases which expire: | | |
| Within 2 to 5 years | 566 | 756 |

17. RESTRICTED INCOME FUNDS

| | Balance at 1 Apr 2014 | Incoming resources | Outgoing resources | Balance at 31 Mar 2015 |
|--|--------------------------|-----------------------|-----------------------|---------------------------|
| | £ | £ | £ | £ |
| Big Lottery Fund | 17,546 | 77,092 | (70,427) | 24,211 |
| Comic Relief | 17,012 | 8,052 | (16,261) | 8,803 |
| Brunel University (Daphne project) | (700) | 5,777 | (8,428) | (3,351) |
| Foreign and Commonwealth Office/Forced Marriage Unit | | | | |
| Domestic Programme Fund | 12,183 | – | (8,116) | 4,067 |
| Women's Resource Centre | 3,096 | 29,509 | (29,586) | 3,019 |
| Solace Women's Aid | 5,922 | 66,221 | (61,372) | 10,771 |
| Matrix Chambers | – | – | (1,800) | (1,800) |
| Unbound Philanthropy | 42,120 | 30,000 | (30,674) | 41,446 |
| Comic Relief Second grant | – | 62,873 | (35,102) | 27,771 |

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

17. RESTRICTED INCOME FUNDS *(continued)*

| | Balance at 1 Apr 2014 | Incoming resources | Outgoing resources | Balance at 31 Mar 2015 |
|---|----------------------------------|-------------------------------|-------------------------------|-----------------------------------|
| | £ | £ | £ | £ |
| Balance brought forward | 97,179 | 279,524 | (261,766) | 114,937 |
| Esmee Foundation | – | 24,316 | (23,257) | 1,059 |
| Foreign and Commonwealth Office/Forced Marriage Unit | | | | |
| Domestic Programme Fund | – | 18,461 | (11,929) | 6,532 |
| Trust for London | – | 18,750 | (13,877) | 4,873 |
| Family Rights Group | – | 3,300 | (235) | 3,065 |
| | 97,179 | 344,351 | (311,064) | 130,466 |

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NOTES TO THE FINANCIAL STATEMENTS

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17. RESTRICTED INCOME FUNDS *(continued)*

Big Lottery Fund: This is a grant towards the staffing and project costs of our telephone advice lines and legal guides supporting women affected by violence. This grant also supports the development of a new website and capital costs for new IT and office equipment.

Comic Relief: This is a grant towards the staffing and project costs of our work supporting asylum-seeking women including publications and workshops.

Brunel University: This is a grant towards the staffing and project costs of the GAP Work Project including training courses and resources for professionals working with young people affected by peer on peer sexual and domestic violence.

Foreign and Commonwealth Office/Forced Marriage Unit Domestic Programme Fund: This is a grant towards the staffing and project costs of a series of events with women and professionals on forced marriage.

Women's Resource Centre: This is a grant towards the staffing and project costs of the Ascent Project (Second tier support) including training and events, briefings, newsletters and online resources on violence against women issues.

Solace Women's Aid: This is a grant towards the staffing and project costs of the Ascent Project (Advice and Counselling) including our telephone advice lines and legal information for women affected by domestic and sexual violence.

Matrix Chambers: This is a grant towards the core costs of our advice and information services for women.

Unbound Philanthropy: This is a grant towards the staffing and project costs of our telephone advice lines and legal information for vulnerable migrant women affected by violence and towards our policy and influencing activities.

Comic Relief Second grant: This is a grant towards the staffing and project costs of our Athena project to strengthen the legal advice and support available to vulnerable migrant women.

Esmee Foundation: This is a grant towards the Director's salary and core costs.

Foreign and Commonwealth Office/Forced Marriage Unit Domestic Programme Fund: This is a grant towards the staffing and project costs of a series of events with professionals to discuss legal and other responses to forced marriage regionally in England and Wales and to produce a report.

Trust for London: This is a grant towards the staffing and project costs of our Athena project to strengthen the legal advice and support available to vulnerable migrant women.

Family Rights Group: This is a grant for the staffing costs of a project to support women affected by domestic violence involved with social services.

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YEAR ENDED 31 MARCH 2015

18. UNRESTRICTED INCOME FUNDS

| | Balance at 1 Apr 2014 £ | Incoming resources £ | Outgoing resources £ | Balance at 31 Mar 2015 £ |
|-----------------------------|-------------------------------|----------------------------|----------------------------|--------------------------------|
| Designated Fund - see below | 178,970 | — | — | 178,970 |
| General Funds | 56,719 | 56,551 | (51,065) | 62,205 |
| | <u>235,689</u> | <u>56,551</u> | <u>(51,065)</u> | <u>241,175</u> |

Designated Funds are funds earmarked by the Board to meet redundancy and winding up costs in the event of loss of funding. These funds are the equivalent of approximately 6 months' running costs.

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Tangible fixed assets £ | Net current assets £ | Total £ |
|-----------------------------------|-------------------------------|----------------------------|----------------|
| Restricted Income Funds: | | | |
| All restricted funds | 664 | 129,802 | 130,466 |
| Unrestricted Income Funds: | | | |
| Designated Funds | — | 178,970 | 178,970 |
| General Funds | — | 62,205 | 62,205 |
| | — | <u>241,175</u> | <u>241,175</u> |
| Total Funds | <u>664</u> | <u>370,977</u> | <u>371,641</u> |

20. APB ETHICAL STANDARDS

In common with many other charities of our size and nature we use our auditors to assist with the preparation of the financial statements.

21. TAXATION

The charity is provisionally exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

22. COMPANY LIMITED BY GUARANTEE

Rights of Women Incorporated Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

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NOTES TO THE FINANCIAL STATEMENTS

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23. INVESTMENT

The charity owns one share (20%) in Tindlemanor Limited, which owns the freehold property in which the charity has its offices. Tindlemanor Limited has not had a valuation of the freehold property. There is uncertainty about the situation should Tindlemanor be wound up. The charity has not included the share held in Tindlemanor within its assets as it feels that a full valuation of the shares and the property itself would be needed to provide an accurate figure, and the trustees feel that the costs of these valuations would outweigh the benefits of so doing.