

COMPANY REGISTRATION NUMBER: 08002509
CHARITY REGISTRATION NUMBER: 1147913

Rights of Women Incorporated Limited
Company Limited by Guarantee
Financial Statements
31 March 2018

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 2018

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Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2018

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2018.

Reference and administrative details

Registered charity name	Rights of Women Incorporated Limited
Charity registration number	1147913
Company registration number	08002509
Principal office and registered office	52-54 Featherstone Street London EC1Y 8RT

The Trustees

Niamh Donnelly	
Annie Hedge	Chair
Fiona Dwyer	
Fiona Bauermeister	
Rebecca Jones	
Patsy Wollaston	
Rosario Guimba-Stewart	(Appointed 20 September 2017)
Annette Maria Ashley	(Appointed 20 September 2017)
Zareena Mustafa	(Appointed 20 September 2017)
Lis Howell	(Appointed 20 September 2017)
Mireille Hebing	(Appointed 20 September 2017)
Eilidh Macpherson	(Retired 14 March 2018)

Director Estelle du Boulay

Auditor Jackson Nicholas Assie Limited
Chartered Certified Accountants & statutory auditor
6 - 6A Ashley House
Ashley Road
London
N17 9LZ

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, ME14 4JQ

Triodos Bank
Deanery Road
Bristol, BS1 5AS

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2018

Structure, governance and management

Rights of Women is a company limited by guarantee, Rights of Women Incorporated Limited (number 08002509) and a registered charity (number 1147913) with the Charity Commission.

The Board of Trustees met 4 times during the year. The Board undertook a new round of open recruitment in June 2017. Five new Board members were successfully recruited and later appointed in September 2017. The Chair continues 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, Estelle du Boulay who was assisted during this period in the delivery of the organisation's services by our Senior Legal Officers (SLOs), Jasbindar Bhatia and Mandip Ghai. Additionally, Rebecca Shortt provided short term cover for the role of Senior Legal Officer (Family and Criminal law) from June 2017 to March 2018.

The Board continues to employ an external financial consultant, Ken Hercules, to undertake the management accounting.

The Finance Subgroup was held 4 times throughout the year, chaired by the Treasurer.

Our direct services for women continue to be supported by our team of 40 active volunteer women barristers and solicitors. 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.

Risk Management

The charity trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks. The charity has established and maintains a detailed risk register including, but not limited to: governance, operations, finances, compliance with law and the external financial climate. This is reviewed at least annually by the trustees. In addition to this, the charity maintains and regularly reviews a wide range of organisational policies and procedures that address mitigating risk.

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

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2018

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 2017-2019

Our strategic priorities and objectives are set out in our Strategic Plan 2017-19. The priorities were revised by the Board in 2018, during a scheduled review of the plan and were agreed as follows:

Sustainability: RoW's unique and needed services are preserved in the women's legal advice landscape

- RoW has diversified funding which guarantees our sustainability
- RoW has a high profile among targeted stakeholders
- Volunteer engagement is optimised

Advice: RoW's legal advice services meet women's needs

- Increased number of women access advice from RoW
- Different ways of delivering advice are explored e.g. casework, advocacy, face to face, digitally
- Our volunteer base is used to increase access to advice

Communications: RoW utilises its profile and informed voice to influence debates relevant to women's rights

- RoW is strategic, consistent and clear in its messaging
- Strategic engagement of other stakeholders in the debate
- Well maintained, accessible and up to date website

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2018

Policy: Laws, legal procedures and systems are changed to benefit women

- Opinion formers, law and policy makers seek out RoW and its evidence
- RoW is invited to all important decision making meetings concerning women and the law (in the areas of VAWG and I&A); our advice is acted upon
- Strategic litigation is used to hold statutory bodies to account

On 20 September 2017 the Board of Trustees and staff team attended an away day to look at priorities within the new strategic plan. A Board away day was held on 20 April 2018 to work in more detail on aspects of that plan's priorities that relate to stakeholder engagement.

Theory of change

The Board of Trustees also developed an updated organisational theory of change which underpinned the priorities within the Strategic Plan 2017-19.

We identified the following changes (outcomes) as priorities for our organisation to work towards:

- Law and policy better reflects women's needs relative to our Violence Against Women and Girls (VAWG) focus and legal specialisms
- We assist more women through expert legal advice
- Women who need our advice services know we exist
- Women (or their supporters) are able to access legal advice and support with the law through a range of channels or models
- The end of VAWG is brought nearer by ensuring that women know their legal rights before they experience VAWG
- Women have access to legal advice on a range of issues that affect them adversely and diminish their equality and safety
- Providers who are committed to justice and safety for women see the value and relevance of our work

We are operating in a very challenging political and financial environment for the issues we work on.

Since April 2013, with the introduction of the Legal Aid Sentencing and Punishment of Offenders Act 2012, there has been a complete transformation in the availability of legal advice and representation for women in Rights of Women's key areas of expertise. This means that our current model of frontline service delivery combined with limited resources as a small organisation are frequently overstretched in meeting women's legal advice and information needs.

This current political and financial landscape continues to have the following impact:-

- increased demand for our services as a source of free legal advice and information
- fewer sources of signposting to specialist legal advice and representation
- more women representing themselves in legal proceedings
- fewer specialist volunteers to support the delivery of our services
- more demand on local non-legal advice and support organisations
- fewer opportunities for engagement with and funding from national Government
- more decisions being made and funding available at a devolved or local level

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2018

Our frontline services remain a unique source of legal advice and information. Our policy and public affairs work retains its legitimacy from the experiences of those frontline services. Our service users' voices inform our campaigning work.

Undertaking our unique combination of frontline services, second tier support and policy and public affairs work strengthens our response to the challenges of the current landscape.

Developing new and innovative ways of reaching women with our advice and information services is essential to securing women's access to justice in the absence of alternative sources. Building our relationships with key partners creates new opportunities to develop and extend the reach of our activities in this new landscape.

Building new relationships with Government, Parliamentarians and policy makers will increase the effectiveness of our future influencing work and is vital to resisting a push back in women's equality in the law and to preserving the advances we have achieved to date.

Building new audiences of supporters and activists through our social media activity and generating new campaigning capacity will also be vital in extending our reach and keeping our issues on the political agenda.

In these ways we will ensure that women have a more confident, informed and positive experience of the law and our justice systems and that they have a greater control over the legal problems they face with improved access to their remedies. We will also prevent the further erosion of women's ability to access the law and their legal remedies, ensuring that women are able to protect themselves from violence and secure more equal futures.

Public benefit

We have referred to the advice 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 and 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 discriminate against or disadvantage 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.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2018

- Through our training for professionals who support women we aim to increase awareness and understanding of the law as it relates to women, enabling these professionals to better support women and increase 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 women, 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.
- 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 2098 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 1610 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 488 individual women and professionals supporting women with an insecure immigration status.

During this period our telephone advice services have been supported by around 40 active volunteer women solicitors and barristers and we recruited and trained 10 new volunteers. We would like to thank all our volunteers sincerely for the time and commitment they have given over the past year to helping women through the law.

Additionally, throughout the year we carried out an evaluation of our national family law services with the survivor group Rise and Shine Today.

Training

As part of the Ascent project (funded by London Councils) we delivered specialist legal training to 303 professionals working with women throughout London. One of our most popular courses was *Supporting women and girls at risk of forced marriage and FGM* delivered in partnership with Imkaan. This training aimed to give practitioners supporting women and girls an understanding of forced marriage and FGM in the context of VAWG and the civil and criminal law remedies available to protect them. It also provided an opportunity to explore both the legal and non-legal support available as well as statutory responsibilities.

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Year ended 31 March 2018

We also introduced a new training course called *Legal changes: access to legal aid for VAWG survivors*. This training provided an update on the changes to the Domestic Violence (DV) Legal Aid Gateway. Our training covered the changes comprehensively. We discuss the role Rights of Women played in bringing about this change in the law in our *Policy and campaigning* section later in this report.

As part of our Athena Project (Phase 1), which ended in September 2017, we supported 11 organisations to develop their ability to deliver immigration law advice under the regulation of the Office of the Immigration Services Commissioner.

In addition, we have delivered training and events for a number of other organisations. In total this year we have delivered training and events to over 400 professionals throughout England and Wales.

Publications

In 2017-18 we published 9 new and updated legal guides for women: Domestic violence and immigration law: the “domestic violence rule”; Trafficking and Modern Slavery; The Victim’s Right to Review; Reporting an Offence to Police; A guide to preparing witness statements for the Family Court; Children and The Law: holidays and relocation; Children and The Law: abduction; Children and The Law: domestic violence and Practice Direction 12J; A Guide to Family Law Legal Aid.

Policy and campaigning

Following our successful judicial review (on appeal) in February 2016 of the Domestic Violence (DV) Legal Aid Gateway for private family law cases, the Government conducted research to review the regulations that sought the views of survivors, legal professionals and DV organisations. During 2017-18 we have continued to advise the Ministry of Justice in their review of the regulations to inform further change and to hold the Government to account on their promise that family law legal aid will be available to survivors of domestic violence. During our legal challenge we had demonstrated that approximately 40% of women survivors were unable to satisfy the narrow evidence requirements of the DV legal aid gateway at the time.

The Government introduced changes to the DV Legal Aid Gateway on January 8th 2018. We are hopeful the changes to the legal aid regulations will increase the availability of legal aid to survivors of domestic violence through the extended list of evidence that the Legal Aid Agency will now accept. This includes a range of significant additional evidence that professionals including DV support organisation workers, IDVAs, ISVAs, refuges, police and housing support officers can provide including regarding new third party evidence.

In other areas of our policy work we have continued our focus on addressing the gaps in law and policy relating to women affected by violence. We sit on a range of key groups including the Home Office’s Violence Against Women and Girls Stakeholder Group and the Crown Prosecution Service Violence Against Women External Consultation Group.

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Year ended 31 March 2018

From April 2017 onwards we have been working on a new casework and policy project assessing the accessibility of the Exceptional Case Funding scheme within the legal aid system for women survivors. We have been supporting women to make ECF applications (under family and immigration law) throughout the first phase of the project. This has enabled us to develop a unique evidence-base through our casework to understand and critique the current system and make policy recommendations. Our project partner Public Law Project has provided expert advice and support throughout the project. Policy recommendations drawn from the project will be submitted to the Government's LASPO review.

We continue to raise awareness of our work via social media and our website and currently have over 23,000 followers on Twitter and 5000 on Facebook.

Partnerships and other achievements

In partnership with the Prisoners Advice Service we have been delivering a project providing family law advice to women in prisons which was funded by The Sir Halley Stewart Trust and The Wates Foundation.

With the Family Rights Group we were funded by Trust for London to produce legal information for mothers affected by domestic violence and involved with social services. This project also included delivering training to social workers to improve their interaction with and response to survivors of domestic violence and their children.

Financial review

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

Grants and donations from a broad range of sources including major grant givers such as the Big Lottery Fund, Lloyds Bank Foundation, Trust for London, Comic Relief, Unbound Philanthropy and the Esmee Fairbairn Foundation. 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, corporate partners and legal chambers such as Garden Court Chambers.

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

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.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2018

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

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

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

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

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

The trustees' annual report was approved on 12 December 2018 and signed on behalf of the board of trustees by:

Annie Hedge (Chair)
Trustee

Rebecca Jones
Trustee

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 2018

Opinion

We have audited the financial statements of Rights of Women Incorporated Limited (the 'charity') for the year ended 31 March 2018 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 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;
- 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 the provisions available for small entities, in the circumstances set out below, 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.

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

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.

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 2018

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has 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' 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; 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' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

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Independent Auditor's Report to the Members of Rights of Women Incorporated Limited *(continued)*

Year ended 31 March 2018

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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, and for such internal control as the trustees 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.

Auditor's 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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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Independent Auditor's Report to the Members of Rights of Women Incorporated Limited *(continued)*

Year ended 31 March 2018

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

John Assie FCCA (Senior Statutory Auditor)
for and on behalf of
Jackson Nicholas Assie Limited
Chartered Certified Accountants and Statutory Auditors
6 - 6A Ashley House
Ashley Road
London N17 9LZ

Date: 14 December 2018

Rights of Women Incorporated Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2018

		2018		2017
	Note	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments				
Donations and legacies	5	8,014	286,492	294,506
Charitable activities	6	26,565	–	26,565
Investment income	7	217	–	217
Total income		<u>34,796</u>	<u>286,492</u>	<u>321,288</u>
Expenditure				
Expenditure on charitable activities	8,9	29,780	330,674	360,454
Total expenditure		<u>29,780</u>	<u>330,674</u>	<u>360,454</u>
Net (expenditure)/income		<u>5,016</u>	<u>(44,182)</u>	<u>(39,166)</u>
Transfers between funds		(7,098)	7,098	–
Net movement in funds		<u>(2,082)</u>	<u>(37,084)</u>	<u>2,227</u>
Reconciliation of funds				
Total funds brought forward		239,409	135,554	374,963
Total funds carried forward		<u>237,327</u>	<u>98,470</u>	<u>335,797</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 17 to 28 form part of these financial statements.

Rights of Women Incorporated Limited

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Statement of Financial Position

31 March 2018

	Note	2018 £	£	2017 £
Current assets				
Debtors	17	24,027		94,527
Cash at bank and in hand		328,836		312,313
		<u>352,863</u>		<u>406,840</u>
Creditors: amounts falling due within one year	18	<u>17,066</u>		<u>31,877</u>
Net current assets			335,797	374,963
Total assets less current liabilities			335,797	374,963
Net assets			335,797	374,963
Funds of the charity				
Restricted funds			98,470	135,554
Unrestricted funds			237,327	239,409
Total charity funds	20		335,797	374,963

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

These financial statements were approved by the board of trustees and authorised for issue on 12 December 2018, and are signed on behalf of the board by:

Annie Hedge
Trustee (Chair)

Rebecca Jones
Trustee

The notes on pages 17 to 28 form part of these financial statements.

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Statement of Cash Flows

Year ended 31 March 2018

	2018 £	2017 £
Cash flows from operating activities		
Net (expenditure)/income	(39,166)	2,227
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	–	503
Other interest receivable and similar income	(217)	(179)
Accrued expenses	1,467	–
<i>Changes in:</i>		
Trade and other debtors	70,500	(59,509)
Trade and other creditors	(16,278)	16,372
Cash generated from operations	16,306	(40,586)
Interest received	217	179
Net cash from/(used in) operating activities	<u>16,523</u>	<u>(40,407)</u>
Net increase/(decrease) in cash and cash equivalents	16,523	(40,407)
Cash and cash equivalents at beginning of year	<u>312,313</u>	<u>352,720</u>
Cash and cash equivalents at end of year	<u>328,836</u>	<u>312,313</u>

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Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2018

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 52-54 Featherstone Street, London, EC1Y 8RT.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Significant judgements There have not been any significant judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows. Key sources of estimation uncertainty Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There has not been any assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Rights of Women Incorporated Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £2,000 are not capitalised.

Rights of Women Incorporated Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

3. Accounting policies *(continued)*

Depreciation

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

Equipment - Straight line basis over 4 years

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Rights of Women Incorporated Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. 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.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Donations			
Garden Court Chambers Limited	–	–	–
London Legal Support	1,196	–	1,196
Crowdjustice	–	4,415	4,415
Unbound Philanthropy 2013-15	–	500	500
CAF Donations	4,000	–	4,000
Other donations under £2000	2,818	–	2,818

Rights of Women Incorporated Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Grants			
Solace Womens Aid	–	67,555	67,555
Women's Resource Centre	–	23,564	23,564
Comic Relief	–	–	–
Lloyds Bank Foundation	–	48,958	48,958
TFL 2018	–	20,000	20,000
Tampon Tax	–	4,346	4,346
Unbound Philanthropy	–	–	–
PAS Project	–	4,667	4,667
Allen & Overy	–	–	–
Big Lottery Fund	–	79,863	79,863
Esmee Fairbairn	–	24,874	24,874
Multiple Disadvantaged Women	–	–	–
Trust for London	–	6,250	6,250
Family Rights Group	–	1,500	1,500
	<u>8,014</u>	<u>286,492</u>	<u>294,506</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Donations			
Garden Court Chambers Limited	3,000	–	3,000
London Legal Support	–	–	–
Crowdjustice	–	–	–
Unbound Philanthropy 2013-15	–	–	–
CAF Donations	–	–	–
Other donations under £2000	5,701	–	5,701
Grants			
Solace Womens Aid	–	66,915	66,915
Women's Resource Centre	–	29,169	29,169
Comic Relief	–	52,870	52,870
Lloyds Bank Foundation	–	–	–
TFL 2018	–	–	–
Tampon Tax	–	–	–
Unbound Philanthropy	–	20,000	20,000
PAS Project	–	1,338	1,338
Allen & Overy	5,000	–	5,000
Big Lottery Fund	–	77,701	77,701
Esmee Fairbairn	–	25,797	25,797
Multiple Disadvantaged Women	–	8,969	8,969
Trust for London	–	30,000	30,000
Family Rights Group	–	750	750
	<u>13,701</u>	<u>313,509</u>	<u>327,210</u>

Rights of Women Incorporated Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

6. Charitable activities

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Publication sales	1,718	1,718	5,417	5,417
Subscriptions	2,115	2,115	1,494	1,494
Conference	68	68	15	15
Training income and speakers' fees	22,664	22,664	23,340	23,340
	<u>26,565</u>	<u>26,565</u>	<u>30,266</u>	<u>30,266</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Bank interest receivable	217	217	179	179
	<u>217</u>	<u>217</u>	<u>179</u>	<u>179</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Legal Advice and information for women	20,626	327,032	347,658
Support costs	9,154	3,642	12,796
	<u>29,780</u>	<u>330,674</u>	<u>360,454</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Legal Advice and information for women	33,870	309,991	343,861
Support costs	5,880	5,687	11,567
	<u>39,750</u>	<u>315,678</u>	<u>355,428</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2018 £	Total fund 2017 £
Legal Advice and information for women	347,658	–	347,658	343,861
Governance costs	–	12,796	12,796	11,567
	<u>347,658</u>	<u>12,796</u>	<u>360,454</u>	<u>355,428</u>

Rights of Women Incorporated Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

10. Analysis of support costs

	AGM costs £	Legal & Professional costs £	Audit fees £	Total 2018 £	Total 2017 £
Governance costs	<u>1,605</u>	<u>5,984</u>	<u>5,207</u>	<u>12,796</u>	<u>11,567</u>

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2018 £	2017 £
Depreciation of tangible fixed assets	<u>-</u>	<u>503</u>

12. Auditors remuneration

	2018 £	2017 £
Fees payable for the audit of the financial statements	<u>5,207</u>	<u>5,080</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2018 £	2017 £
Wages and salaries	246,128	238,286
Social security costs	20,788	23,100
Employer contributions to pension plans	4,345	2,973
	<u>271,261</u>	<u>264,359</u>

The average head count of employees during the year was 11 (2017: 10). The average number of full-time equivalent employees during the year is analysed as follows:

	2018 No.	2017 No.
Number of staff involved in charitable activities	6	6
Number of administrative staff	1	1
Number of management staff	1	1
	<u>8</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2017: Nil).

14. Trustee remuneration, expenses & related party transactions

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Rights of Women Incorporated Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

15. Transfers between funds

Transfers from unrestricted funds to restricted funds are to make good funding shortfalls and eliminate negative fund balances.

16. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 April 2017 and 31 March 2018	<u>67,814</u>	<u>67,814</u>
Depreciation		
At 1 April 2017 and 31 March 2018	<u>67,814</u>	<u>67,814</u>
Carrying amount		
At 31 March 2018	<u>–</u>	<u>–</u>
At 31 March 2017	<u>–</u>	<u>–</u>

17. Debtors

	2018 £	2017 £
Trade debtors	23,467	92,361
Prepayments and accrued income	560	2,166
	<u>24,027</u>	<u>94,527</u>

18. Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	9,110	5,707
Accruals and deferred income	1,467	–
Social security and other taxes	5,398	5,763
Other creditors	1,091	20,407
	<u>17,066</u>	<u>31,877</u>

19. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,345 (2017: £2,973).

Rights of Women Incorporated Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2017	Income £	Expenditure £	Transfers £	At 31 March 2018 £
General funds	60,439	34,796	(29,780)	(7,098)	58,357
Designated Fund - see below	178,970	—	—	—	178,970
	<u>239,409</u>	<u>34,796</u>	<u>(29,780)</u>	<u>(7,098)</u>	<u>237,327</u>

	At 1 April 2016	Income £	Expenditure £	Transfers £	At 31 March 2017 £
General funds	56,053	44,146	(39,750)	(10)	60,439
Designated Fund - see below	178,970	—	—	—	178,970
	<u>235,023</u>	<u>44,146</u>	<u>(39,750)</u>	<u>(10)</u>	<u>239,409</u>

Designated Funds are reserves ringfenced 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.

The General Fund is to support any short-term shortfall, for example a gap between grants, or to cover specific expenses where grant or other funding is not available. The Board has earmarked £40,000 for an upgrade of ROW's ICT (Information and communications technology) hardware and software taking place in 2017 and 2019.

Restricted funds

	At 1 April 2017 £	Income £	Expenditure £	Transfers £	At 31 March 2018 £
Big Lottery Fund	25,447	79,863	(85,403)	—	19,907
Comic Relief	8,803	—	(8,811)	8	—
Foreign and Commonwealth Office/Forced Marriage Unit Domestic Programme Fund	4,067	—	—	—	4,067
Women's Resource Centre	3,516	23,564	(23,600)	—	3,480
Solace Women's Aid	5,219	67,555	(66,621)	—	6,153
Unbound Philanthropy	30,587	500	(17,417)	—	13,670
Comic Relief Second Grant	33,648	—	(24,779)	—	8,869
Esmee Foundation	—	24,874	(7,726)	—	17,148
Trust for London	9,395	6,250	(22,735)	7,090	—
Family Rights Group	4,565	1,500	—	—	6,065
PAS Projects	1,338	4,667	(2,325)	—	3,680

Rights of Women Incorporated Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

20. Analysis of charitable funds *(continued)*

Multiple Disadvantaged Women	8,969	–	(7,918)	–	1,051
Crowdjustice	–	4,415	–	–	4,415
Lloyds Bank Foundation	–	48,958	(47,939)	–	1,019
Tampon Tax	–	4,346	(4,161)	–	185
TFL 2018	–	20,000	(11,239)	–	8,761
	<u>135,554</u>	<u>286,492</u>	<u>(330,674)</u>	<u>7,098</u>	<u>98,470</u>
	At 1 April 2016 £	Income £	Expenditure £	Transfers £	At 31 March 2017 £
Big Lottery Fund	20,621	77,701	(72,875)	–	25,447
Comic Relief	8,803	–	–	–	8,803
Foreign and Commonwealth Office/Forced Marriage Unit Domestic Programme Fund	4,067	–	–	–	4,067
Women's Resource Centre	3,462	29,169	(29,115)	–	3,516
Solace Women's Aid	6,018	66,915	(67,714)	–	5,219
Access to Justice Foundation	5,000	–	(5,002)	2	–
Unbound Philanthropy	31,229	20,000	(20,642)	–	30,587
Comic Relief Second Grant	34,326	52,870	(53,548)	–	33,648
Esmee Foundation	1,209	25,797	(27,014)	8	–
Trust for London	19,163	30,000	(39,768)	–	9,395
Family Rights Group	3,815	750	–	–	4,565
PAS Projects	–	1,338	–	–	1,338
Multiple Disadvantaged Women	–	8,969	–	–	8,969
Crowdjustice	–	–	–	–	–
Lloyds Bank Foundation	–	–	–	–	–
Tampon Tax	–	–	–	–	–
TFL 2018	–	–	–	–	–
	<u>137,713</u>	<u>313,509</u>	<u>(315,678)</u>	<u>10</u>	<u>135,554</u>

Rights of Women Incorporated Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

20. Analysis of charitable 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.

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.

PAS Project: This is a partnership project with Prisoners Advisory Service providing family law advice to women in prisons.

Multiple Disadvantage Women: This is a partnership project providing immigration legal advice to women in Tower Hamlets with complex needs including those who have No Recourse to Public Funds.

Access to Justice Foundation: This grant was towards making a short film on safety measures in the family court.

Rights of Women Incorporated Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

20. Analysis of charitable funds *(continued)*

Crowdjustice: This money was received from donations from the public through an online crowdsourced funding campaign. It is for our family law advice services.

Lloyds Bank Foundation: This is a grant to deliver casework to women survivors and make policy recommendations in relation to the Exceptional Case Funding scheme in the Legal Aid system.

Tampon Tax: This is a grant toward staff and project costs for a partnership project where we deliver immigration and asylum law legal advice work to vulnerable migrant women.

TFL 2018: This is grant towards the staffing and project costs of our Athena project (Phase 2) to strengthen the legal advice and support available to vulnerable migrant women.

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Current assets	254,393	98,470	352,863
Creditors less than 1 year	(17,066)	–	(17,066)
Net assets	<u>237,327</u>	<u>98,470</u>	<u>335,797</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Current assets	271,286	135,554	406,840
Creditors less than 1 year	(31,877)	–	(31,877)
Net assets	<u>239,409</u>	<u>135,554</u>	<u>374,963</u>

22. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2018 £	2017 £
Not later than 1 year	771	771
Later than 1 year and not later than 5 years	<u>1,929</u>	<u>2,700</u>
	<u>2,700</u>	<u>3,471</u>

23. Related parties

During the year Jonathan Shortt, brother of Rebecca Shortt, a staff member, provided design work and print management services to the company. These transactions were conducted at arm's length and market value. The value of the transactions for the year totalled £2,769.61 (2017: Nil).