

Rights of Women Incorporated Limited
Company Limited by Guarantee
Audited Financial Statements
31 March 2021

Jackson & Jackson
A trading name of Jackson Nicholas Assie Limited
Chartered Certified Accountants & Statutory Auditors
Suite 7, Meridian House
62 Station Road, Chingford
London E4 7BA

Rights of Women Incorporated Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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Rights of Women Incorporated Limited
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Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2021

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 2021.

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	(Retired 10 September 2020)
Annie Hedge	
Fiona Dwyer	(Retired 15 September 2021)
Rebecca Jones	
Patsy Wollaston	(Retired 15 September 2021)
Annette Maria Ashley	(Retired 10 December 2020)
Lis Howell	(Retired 11 June 2020)
Mireille Hebing	(Retired 15 September 2021)
Elisha Augustin	
Phillippa Tuckman	(Retired 10 March 2021)
Katherine Minett	
Kristina Glenn	
Victoria Amanfo	(Appointed 10 September 2020)
Kat Hacker	(Appointed 10 September 2020)
Olivia Dehnavi	(Appointed 6 October 2021)
Laura Bennett	(Appointed 6 October 2021)
Hannah Phillips	(Appointed 6 October 2021)
Aramide Ogunlana	(Appointed 9 February 2022)

Director Estelle Du Boulay

Auditor Jackson Nicholas Assie Limited
Chartered Certified Accountants & statutory auditor
Suite 7, Meridian House
62 Station Road
Chingford
London
E4 7BA

Bankers Unity Trust Bank
Nine Brindleyplace
Birmingham
B1 2HB

Lloyds Bank
31/33 Holloway Road
London
N7 8JP

Triodos Bank
Brunel House
11 The Promenade
Clifton, Bristol
BS8 3FA

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Year ended 31 March 2021

About Rights of Women

Rights of Women [established 1975] is a women's legal rights organisation which specialises in supporting women who are experiencing – or at risk of experiencing – all forms of Violence Against Women and Girls (VAWG), including domestic abuse and sexual violence.

Our purpose is to increase women's understanding of their legal rights and improve their access to justice so that they can live free from abuse and oppression and can make informed choices about their safety. We increase their skills to overcome problems so they can navigate the law and legal processes with confidence.

Our core provision is free specialist confidential legal advice directly to women throughout England and Wales via telephone advice lines covering family, immigration and asylum, employment law (sexual harassment at work) and criminal law.

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. All meetings were carried out virtually using online software throughout the year due to the ongoing pandemic. 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) Olive Craig, Jasbindar Bhattoa, Hannah Couchman, Mandip Ghai, Nicole Masri and Deeba Syed.

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

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

Our direct services for women continue to be supported by our team of 50 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.

Open recruitment for new trustees was held throughout the year in June 2020 leading to the recruitment of two new trustees. The process followed best practice in relation to recruitment as per RoW's recruitment policy. The Board reviewed and identified gaps in skills and representation on the Board prior to the recruitment and ensured these were addressed in the recruitment advertising. The roles were advertised widely in the public domain to ensure reach to a diversity of potential candidates and a full application pack with a description of board roles and responsibilities was included. The recruitment process required applicants to apply by way of an application form. Shortlisting and interviews were carried out by a panel of Board members who were nominated by the Board to carry this work out. After the recruitment process, the Board reviewed a summary of anonymised equality and diversity data provided by candidates to ensure organisational scrutiny and learning in relation Equality, Diversity and Inclusion principles and standards.

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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 and political climate. This is reviewed at every Board meeting 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, Activities and Strategic Report

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

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

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Strategic Plan Apr 2020 – March 2023

Our strategic priorities and objectives are set out in our Strategic Plan 2020-23, summarised below:

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:
 - Grant funders
 - Individual supporters
 - Corporate supporters
- RoW has optimal volunteer and stakeholder engagement

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

- Women are empowered to make informed choices through the law
- Women have increased confidence to assert their rights and entitlements
- Women survivors voices are better amplified in ROW's work
- Increased number of women access advice from RoW
- Increased numbers of women have access to advice and representation
- Different ways of delivering advice are explored and developed e.g. casework, advocacy, face to face, digitally
- Our volunteer base is used to increase access to advice

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

- Law and policy better reflect women's needs
- Improved knowledge and understanding of VAWG with the justice system
- RoW being strategic, consistent and clear in its messaging
- 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
- Use of strategic litigation to hold statutory bodies to account and change the law

A Board away day was held virtually on 24 April 2020 focusing on the current Covid-19 pandemic and the changed future that lies ahead for our women service users, the sectors we work in and our organisation.

On 23 October 2020 the Board of Trustees and staff team attended a virtual away day. The sessions for the day focused on relationship building, RoW's survivor panel (an experts by experience panel which is called Voices of Women), our increased work in relation to anti-racism and a session on communications.

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Theory of change

The Board of Trustees has developed an organisational theory of change which underpins the priorities within the Strategic Plan 2020-23.

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

- Law and policy better reflect 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 and these challenges have increased during the pandemic.

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 the key areas of expertise of Rights of Women. This means that our current model of frontline service delivery is frequently overstretched in meeting women's legal advice and information needs, and this is exacerbated by very limited resources.

This current external economic and political 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

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 and policy 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 of support. Building our relationships with key partners creates new opportunities to develop and extend the reach of our activities in this new landscape.

Collaborating with our sector and 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.

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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 public and 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 discriminates against or disadvantages women as a whole or as members of a particular group. In our approach, we recognise the additional barriers posed by the intersection of gender-based abuse, racism, structural inequality and other forms of discrimination and oppression that impact on women's vulnerability, exclusion and marginalisation. For example, we recognise and seek to make a contribution through our work towards ending discrimination within the law towards Black and minoritised women; migrant women including refugees and asylum-seeking women; women with disabilities; women with low socio economic status and lesbian and bisexual women; trans women and women with no recourse to public funds.
- Through all our services and activities 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 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 legal justice and equality issues.
- 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. 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.

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Achievements and performance

Advice service

We increased our free legal advice provision to women who are at risk of or experiencing Violence Against Women and Girls throughout the year.

In this period our telephone legal advice services have supported a total of 3107 women with advice and information on their legal rights.

Our family and criminal law advice lines provided 2080 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 lines including our new EU Settlement Scheme advice line provided advice and support to 702 individual women and professionals supporting women with an insecure immigration status.

Our new Sexual Harassment in the Workplace (Employment Law) advice service provided advice and support to 325 women.

During this period our telephone advice services have been supported by 43 volunteer women solicitors and barristers. 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.

Training and Events

In total this year we have delivered training and events to over 600 professionals throughout England and Wales.

Training delivered under the Ascent project

As part of the Ascent project (funded by London Councils) we delivered specialist legal training to 267 professionals working with women throughout London. All trainings were held online due to the COVID-19 pandemic.

The main training course we offered under the Ascent project was 'Child contact arrangements and domestic abuse' as this became a key issue affecting women survivors during the pandemic. The course was aimed at professionals who are supporting survivors of domestic abuse to provide an overview of the Family Court's approach to child arrangements order applications when there has been domestic abuse between the parents. It covered

- An overview of the court process when applications for child arrangements orders are made
- Tools to support women raising domestic abuse in the Family Court.

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Other training courses we provided under this project included an Introduction to the Equality Act 2010.

EU Settlement Scheme training

We trained 266 non-legal professionals working in England & Wales on violence against women and girls (VAWG) issues from the community, voluntary and statutory sectors. Our training provided participants with knowledge to support EU citizens and their family members who are victims of gender-based abuse to secure the immigration status they need to continue living in the UK.

In-house training

We delivered bespoke family law training sessions in-house to a number of organisations including Solace Women's Aid, Sign Health, Her Centre and Axis Counselling. We delivered immigration and asylum law training to organisations including Lambeth Council, Refugee Action and Changing Pathways. We provided criminal law training in relation to sexual violence to Red Cross.

Publications

In 2020-21 a total of 908,352 family and criminal law guides, handbooks, reports, briefings, consultation responses and publications were downloaded from our website.

Policy and campaigning

Access to Legal Aid

Our focus throughout the year was barriers women survivors face accessing legal aid, which include the restrictiveness of the means test to qualify for legal aid. The means test element often assesses women as being ineligible for legal aid because it deems that they have access to capital via their homes (often jointly owned with an abuser, which in reality they cannot access). This leaves them in the impossible position of being unable to pay for legal representation and having to represent themselves in court against an abuser or face selling their homes to pay legal fees.

Despite the pressure our services were put under as a result of Covid-19, we continued to invest in legal aid policy work because the means assessment is such a pressing issue for the survivors we support. After pressure, the Ministry of Justice committed to reviewing the means test in 2019, and we took part in the review. They had been due to publish the outcome of that review and consult on proposed amendments to the means test in the summer 2020 but this has been delayed due to Covid-19.

Throughout the year we worked with other stakeholders in the legal and social justice fields to support and develop strategic litigation to challenge decisions and shine a light on the harshness of the means test. This resulted in a successful strategic litigation outcome in November 2020 that has had a significant impact on women who have capital trapped in properties and are therefore unable to access it to pay legal fees. This is an important step forward and has benefited a large number of women survivors we speak to.

We were also part of a collective of organisations pressing the Government to make amendments to the rules enabling a fairer approach to the way mortgages are considered as part of the means assessment. This resulted in the Government laying a statutory instrument before Parliament in December 2020 that came into effect in January 2021.

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Domestic Abuse Bill

We continued working in partnership with others across our sector to contribute to shaping the proposed Domestic Abuse Bill. Our focus was the need to ensure greater protections for migrant women, the proposed new domestic abuse protection orders regime and safety in the family courts.

We provided feedback on the Domestic Abuse Bill Statutory Guidance through thematic meetings and communications alongside others in the women's VAWG sector.

Divorce Reform

We have continued our long term policy work on divorce reform to remove the requirement to place fault and blame on a party to a marriage when applying for divorce and simplify the procedure. During the year, the Family Justice Council drafted the procedural rules that will enable the implementation of the anticipated 'Divorce, Dissolution and Separation Act' and we provided comment on the draft.

Family Court Reform

Our policy priorities in this area are detailed and include the treatment of survivors and children by the family courts during child arrangements cases.

Important work on the family court's approach to domestic abuse in child contact cases has been going on since the publication of the report, 'Assessing Risk of Harm to Children and Parents in Private Law Children Cases'. This report, also known as the Harm Report, was published by the Ministry of Justice in June 2020. It provided important recognition of the many problems victims face in the family court and the Government has committed to various reforms as a result.

The main focus of the work we were involved in is the design of a new model of family justice that the Government has committed to piloting. We were part of the advisory group working with the Ministry of Justice to design the pilot, pressing for a family justice model that takes a 'problem-solving' approach.

Coordination of response on Review of the Presumption of Parental Involvement

A further recommendation from the Harm Report referenced above was a review of the presumption of parental involvement. The Government adopted this recommendation but then established an advisory group with no cross-over representation from the Harm Report panel that prepared the report or representation from victim/survivor groups or domestic abuse support services. We co-ordinated the sector's response to the establishment of this group and were successful in pressurising the Government to add a number of members to the panel to ensure there was some cross-over with the panel that prepared the report and also designed a system of ensuring that the voices of survivors who experience multiple disadvantage are included.

Intervention into Court of Appeal case on child contact in domestic abuse cases

We worked with other stakeholders throughout the year to identify and pursue strategic litigation to challenge the family court's attitude to domestic abuse and sexual violence in child contact cases.

Four appeal cases were identified and the Court of Appeal agreed to join the cases to be heard together. They were all appeals by mothers in child contact cases raising issues about how the court had responded to domestic abuse in the case. Rights of Women was given permission to intervene in December 2020 and the hearings took place in January 2021.

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From November 2020 onwards we coordinated an intervention into the case involving a group of leading women's rights organisations (Women's Aid, Welsh Women's Aid and Rape Crisis England and Wales). We raised the ways in which the family court is failing to protect survivors of domestic abuse and their children due to outdated views of male violence against women, particularly where rape is concerned.

The Court of Appeal judgment was handed down on 30th January 2021 and has given guidance that old fashioned views about domestic abuse are no longer acceptable in the family court. The judgment is clear that coercive control is harmful to children and the family court must consider whether it has occurred in a relationship and that judgments that fail expressly to consider the relevance of coercive control may be appealable.

However, the Court of Appeal failed to use the opportunity given to address the deeply entrenched pro-contact culture identified in the Harm Report and send a clear message that culture change is necessary to protect women and children from the cycle of abuse that can have life-long and sometimes deadly consequences. The Court also failed to grapple with the procedural flaws in the way survivors of sexual violence are treated in the family court stating this was "beyond the scope of this judgment". This response leaves survivors of rape and other forms of sexual violence to continue to face the same sexist attitudes that have been in place for decades. Work is ongoing on a number of issues flowing from the judgment including judicial training, reform of the issues that were identified by the Court as causing problems and possible next steps.

Work on parental alienation

We worked with others to challenge the inclusion of parental alienation within the Domestic Abuse Bill, including contributing to briefing papers for peers about the dangers posed by amendments to the Domestic Abuse Bill. We also conducted scoping and development work to support future work on this issue.

Police, Crime, Sentencing and Courts Bill

The Police, Crime, Sentencing and Courts Bill was introduced into Parliament and had its second reading in May 2020. We maintained a critical stance on this Bill including its reliance on problematic criminal justice measures and institutions and potential disproportionate and discriminatory impacts on Black and minoritised communities.

EU Settlement Scheme

We have raised concerns and made recommendations for improvement to the Home Office about the EU Settlement Scheme (EUSS) in respect of women made vulnerable through violence and abuse. The Home Office accepted one of our priority policy demands to amend the law to include unmarried partners into Domestic Violence protection under the EUSS in August 2019; this was enacted in May 2020. The change related to domestic violence protection which was previously limited to former spouses where their marriage ended by divorce but now any family member within the scope of the EUSS (a spouse, unmarried partner, child, dependent parent or dependent relative) whose family relationship with an EU citizen has broken down permanently as a result of domestic violence will have a continued right of residence and be able to rely on this and their own residence in the UK to apply for status under the EUSS.

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Sexual Harassment in the Workplace

We have developed policy priorities in this area which include legislating for a new mandatory duty on employers to prevent sexual harassment in the workplace; restricting the use of Non-Disclosure Agreements by employers in sexual harassment and discrimination cases; extending the three-month time limit on bringing a claim to an Employment Tribunal to at least one year to afford women adequate time to come forward. We submitted evidence and recommendations to a Government Equalities Office consultation on current sexual harassment legislation in October 2019, however the Government did not publish a response during the year 2020-21.

We approached and had dialogue with a number of Professional Regulators throughout the year about their work to address cultures of harassment and bullying in their sectors and what women survivors can expect from their oversight processes.

Other policy work

In other areas of our policy work we have continued to 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 EU Commission Network, Home Office EUSS Safeguarding User Group, Home Office Vulnerability Advisory Group (Future Immigration Scheme).

We continue to raise awareness of our work via social media and our website.

Partnerships and other achievements

New Voices of Women panel

We are committed to ensuring our work is driven by women with lived experience of the issues we work on. We have worked with women survivors on many projects previously but were able to consolidate this within our organisational structure in the summer of 2020, by establishing an experts-by-experience panel who have named themselves the RoW Voices of Women Panel.

The panel work closely with us to help guide RoW's work and, ultimately, ensure more women can access the equality, justice and safety they deserve.

By Autumn 2020, we had established a panel of 20 women from across England and Wales, with a range of backgrounds, ages and experience.

In our commitment to a best practice approach, we established a number of mechanisms to create a safe space for the panel members to engage in, including explaining in advance the nature of the work we want to involve them in and appointing one central staff member as their main point of contact. In addition, we offer the panel the option to participate in group therapeutic support with an external counsellor after each session. The counsellor specialises in providing support to women who have experienced abuse and trauma.

Engagement and interest from the panel has been high so far. Panel members told us that being able to share their experiences to improve the lives of other women has had a positive impact on their own wellbeing and journey to recovery. When asked the reason why they joined the panel, one said *"Domestic abuse changed the entire course of my life. I am aware of the hard work of past victim-survivors which has paved the way for the current movement in both attitudes and law. The voices of women panel is a positive way for me to channel my experiences into a project which contributes towards safety for women and girls."*

We see RoW's Voices of Women Panel as being part of the organisation's future and will continue to work with it on many more projects.

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Additionally, we held a session focused on the work of this panel at our annual Staff and Board Away Day, held online during October 2020. This was to ensure the panel's work is fully embedded and understood within the whole organisation and its decision-making structures to empower the panel to drive our work.

Increased anti-racism work

In our approach to tackling Violence Against Women and Girls (VAWG), we recognise the additional barriers posed by the intersection of gender-based abuse, racism, structural inequality and other forms of discrimination and oppression that impact on women's vulnerability, exclusion and marginalisation.

We also fully recognise the importance of amplifying and supporting specialist 'by and for' Black and minoritised women's organisations in this work and supporting their leadership. We are an anti-racist, white-led organisation and recognise that our working practice must strengthen and be accountable to specialist 'by and for' Black and minoritised women's organisations. Our approach to working together accountably includes but is not limited to:

- recognising the value of specialist 'by and for' Black and minoritised women's work in ways which are visible;
- strengthening their leadership and autonomy in all spaces we operate in;
- sharing resources and recognising the relationship to privilege we have;
- communicating meaningfully at the early stages of the development of any proposed new partnership work with specialist 'by and for' Black and minoritised women's organisations;
- paying others for their specialist expertise and educating ourselves on issues;
- challenging structural inequalities in partnerships.

In 2020 we conducted organisational meetings on anti-racism and an anonymous survey which have helped establish a set of priorities to improve our practice as a white-led organisation, accessibility to our services and our approach to diversity. Our organisation is committed to continual improvement in relation to Equality, Diversity and Inclusion (EDI) practices and during 2020 established an EDI panel internally.

Our Director is a member of the VAWG sector's Anti-Racism Working Group, established in July 2020, which has produced a Call for Action and Anti-Racism Charter. Our organisation has committed to implement the Charter.

Sexual Harassment at Work Advice Service

We continued to provide legal advice provision to cover employment law for the second year running with the support of the ROSA Justice and Equality Fund and Time's Up UK. The advice service continued successfully despite the pandemic impacting on the retention of volunteers in this area. During the year we also benefitted from an additional ROSA grant to fund our first Communications Officer to assist us to use the evidence base from our advice work to influence the public narrative and policy makers. Additionally, we were grateful to the support from an Expert Advisory Panel of lawyers and experts to support the project which now has 9 members and meets regularly.

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FLAWS (Finding Legal Options for Women Survivors)

Since April 2018 we have worked in partnership with the RCJ Advice on the FLOWS project. This project is focused primarily on supporting the professionals that in turn support women survivors with family law matters. This project has a focus on using technology and using digital solutions. We host an online forum for professionals providing peer-to-peer support on family law and criminal law issues. By the end of year the forum had 945 registered members who are mainly frontline domestic abuse service professionals and family law practitioners. RCJ advice provided CourtNav, an online application that can assist women to complete and submit applications for Non-Molestation Orders and Occupation Orders and then be referred to a network of domestic abuse accredited legal aid solicitors and additionally an advice line.

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 Trust for London, Henry Smith Charity, the Rosa Justice and Equality Fund, Esmee Fairbairn Foundation and Tudor Trust. Our FLOWS partnership with RCJ Advice has been funded by the Ministry of Justice. As part of the London Violence against Women and Girls Consortium we have received funding for the Ascent project from London Councils, MOPAC and the Ministry of Justice. Our work on the EU Settlement Scheme has been funded by the Home Office and CAB. We also receive donations and smaller grants from partners such as Garden Court Chambers. We also received funding to help support our continuation during the pandemic from the Treebeard Trust and the Paul Hamlyn Foundation.

Income generating activities included training courses.

Reserves

The Board has designated £178,970 (2020: £178,970) 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.

The total funds held by the charity at the end of the reporting report was £581,913 (2020: £394,976) of which £344,673 (2020: £207,664) relate to restricted funds. The unrestricted reserves held at the end of the reporting period was £237,240. RoW has a Reserves Policy to maintain sufficient level of reserves to enable normal operating activities to continue over a period of up to 6 months should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time.

Excluded from the Reserves Policy is income associated with:

- Donor / Grant Restricted Funds (Earmarked Income)

Therefore, in order to demonstrate transparency, accountability and sound financial management the ROW Reserves Policy clearly justifies the amount of reserves kept back each year.

In order to make a judgment on the amount of reserves the Trustees have considered the risks in respect of expenditure, unrestricted income and where appropriate restricted income. Also taken into consideration are any external identified potential major risks to income and expenditure.

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Review of the charity's financial position at the year end

The Board have reviewed the charity's financial position at year end and are satisfied the charity continues to be in good financial health. It is also noted that the charity's income is increasing year on year and this reflects growth in relation to meeting targets and priorities identified within the charity's Strategic Plan.

Plans for the future

Post balance sheet events affecting the charity

There are no significant post balance sheet events affecting the charity to note. However, the Board would highlight that the pandemic has had a critical impact on society, organisations and the economy as a whole. Furthermore, these changes have disproportionately affected some groups within society more than others in relation to structural disadvantage faced by groups with protected characteristics and/or facing intersectional disadvantage. It has impacted greatly on access to equality, safety and justice for women and the charity will seek to increase its charitable activities to address this.

Events after the end of the reporting period

Particulars of events after the reporting date are detailed in notes to the financial statements.

Directors Responsibilities

- (a) the directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice;
- (b) company law requires the directors 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 of the surplus or deficit profit or loss of the charity for that period;
- (c) in preparing the financial statements the directors are required to:
 - (g) select suitable accounting policies and then apply them consistently;
 - (h) make judgements and accounting estimates that are reasonable and prudent;
 - (i) State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
 - (j) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- (d) the directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charity and that enable them to ensure that the financial statements comply with the Companies Act;
- (e) the directors are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities; and

Rights of Women Incorporated Limited

Company Limited by Guarantee

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

Year ended 31 March 2021

- (f) where appropriate, the directors are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

In the case of CA 06 Co.-s418(2) each of the persons who are directors at the time when the report is approved, the following applies:

(a) so far as each director is aware, there is no relevant audit information (information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware; and

(b) each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information

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 30 March 2022 and signed on behalf of the board of trustees by:

A Hedge (Chair)
Trustee

A Ogunlana
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 2021

Opinion

We have audited the financial statements of Rights of Women Incorporated Limited (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cashflows 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 audited financial statements:

- give a true and fair view of the state of the charity's affairs as of 31 March 2021 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 accounting standards, including FRS102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- 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 relating to the audit of the financial statements in the UK, including the Financial Reporting Standards (the 'FRC's) Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in preparation of the financial statements is appropriate.

Based on the work, we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the absence of reference to a material uncertainty in this auditor's report is not a guarantee that the company will continue in operation.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Rights of Women Incorporated Limited

Company Limited by Guarantee

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

Year ended 31 March 2021

Other information

The other information comprises the information included in the trustees' report, other than the financial statements and our auditors report thereon. The trustees are responsible for the other information contained within the trustees' report. 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 course of 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 this gives rise to a material misstatement in the financial statements. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the Directors' Report) for the financial year for which the audited financial statements are prepared is consistent with the audited financial statements; and
- the Directors' 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 audited 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 audited 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.

Rights of Women Incorporated Limited

Company Limited by Guarantee

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

Year ended 31 March 2021

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 in accordance with the applicable financial reporting framework 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 audited 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 audited 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 audited 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 audited financial statements, including the disclosures, and whether the audited financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Rights of Women Incorporated Limited

Company Limited by Guarantee

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

Year ended 31 March 2021

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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We considered the nature of the charity's industry and its control environment and reviewed the charity's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management and others within the entity about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory frameworks that the charity operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the Companies Act, Charities Act, Charities (Accounts and Reports) Regulations 2008, Health and Safety Act, employment law, pensions legislation, tax legislation, Bribery Act and Slavery Act; and

- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included the Charity Commission for England and Wales (Charity Commission) regulations, fundraising regulations and Anti-Money Laundering Regulations (including Proceeds of Crime Act 2002 and Terrorism Act 2000)

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

As a result of performing the above, we identified the greatest potential for fraud in the following areas, and our specific procedures performed to address them are described below:

- Recognition of grant income: this involves judgement around whether grants have performance conditions attached to them which have to be met before income can be recognised, as well as judgement over whether or not those conditions have been satisfied. On a sample basis, we have assessed the judgements and estimates made by management in the recognition of this income.

- Appropriate allocation of restricted income: there is a risk that restricted income may not have been identified and allocated as such. We reviewed the allocation of income to restricted or unrestricted funds on initial recognition to ensure restrictions were appropriately identified and applied, and we reviewed fund transfers from restricted to unrestricted funds to assess the rationale for those movements.

Rights of Women Incorporated Limited

Company Limited by Guarantee

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

Year ended 31 March 2021

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance, reviewing internal management reports, reviewing correspondence with HMRC and with the Charity Commission.

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 Nicholas Assie FCCA (Senior Statutory Auditor)
for and on behalf of
Jackson Nicholas Assie Limited
Chartered Certified Accountants and Statutory Auditors**

Suite 7, Meridian House
62 Station Road
Chingford
London E4 7BA

Date 31 March 2022

Rights of Women Incorporated Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		2021	2020		
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	37,679	827,461	865,140	510,873
Charitable activities	6	16,471	–	16,471	8,697
Investment income	7	208	–	208	464
Total income		<u>54,358</u>	<u>827,461</u>	<u>881,819</u>	<u>520,034</u>
Expenditure					
Expenditure on charitable activities	8,9	3,773	691,109	694,882	488,821
Total expenditure		<u>3,773</u>	<u>691,109</u>	<u>694,882</u>	<u>488,821</u>
Net income		<u>50,585</u>	<u>136,352</u>	<u>186,937</u>	<u>31,213</u>
Transfers between funds		(657)	657	–	–
Net movement in funds		<u>49,928</u>	<u>137,009</u>	<u>186,937</u>	<u>31,213</u>
Reconciliation of funds					
Total funds brought forward		187,312	207,664	394,976	363,763
Total funds carried forward		<u>237,240</u>	<u>344,673</u>	<u>581,913</u>	<u>394,976</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 24 to 40 form part of these financial statements.

Rights of Women Incorporated Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £
Fixed assets				
Investments	17		3	–
Current assets				
Debtors	18	162,056		103,262
Cash at bank and in hand		517,547		326,162
		<u>679,603</u>		<u>429,424</u>
Creditors: amounts falling due within one year	19	<u>(97,693)</u>		<u>(34,448)</u>
Net current assets			<u>581,910</u>	<u>394,976</u>
Total assets less current liabilities			<u>581,913</u>	<u>394,976</u>
Net assets			<u>581,913</u>	<u>394,976</u>
Funds of the charity				
Restricted funds			344,673	207,664
Unrestricted funds			237,240	187,312
Total charity funds	22		<u>581,913</u>	<u>394,976</u>

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 30 March 2022, and are signed on behalf of the board by:

A Hedge
Trustee

A Ogunlana
Trustee

The notes on pages 24 to 40 form part of these financial statements.

Company Registration: 08002509

Rights of Women Incorporated Limited

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income	186,937	31,213
<i>Adjustments for:</i>		
Other interest receivable and similar income	(208)	(464)
Accrued income	(27,521)	(12,582)
<i>Changes in:</i>		
Trade and other debtors	(24,582)	(65,641)
Trade and other creditors	56,554	15,142
Cash generated from operations	191,180	(32,332)
Interest received	208	464
Net cash from/(used in) operating activities	191,388	(31,868)
Cash flows from investing activities		
Purchases of other investments	(3)	—
Net increase/(decrease) in cash and cash equivalents	191,385	(31,868)
Cash and cash equivalents at beginning of year	326,162	358,030
Cash and cash equivalents at end of year	517,547	326,162

Rights of Women Incorporated Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

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

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

Going concern

The trustees have considered the impact of COVID-19 on the charity's activities and have concluded there is no long-term impact on the organisation. As a result, it is considered that the going concern status remains intact.

There are no other 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. There are no other judgements or sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amount of assets or liabilities in the financial statements.

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 2021

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.
- 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 2021

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

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

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.

Rights of Women Incorporated Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

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.

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.

Rights of Women Incorporated Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Garden Court Chambers Limited	4,000	–	4,000
Justice Platform	14,847	–	14,847
London Legal Support	–	–	–
Other donations under £2000	14,142	–	14,142
Grants			
Solace Women's Aid	–	67,555	67,555
Women's Resource Centre	–	23,564	23,564
Comic Relief	–	–	–
TFL 2018	–	20,000	20,000
Tampon Tax	–	–	–
Tampon Tax RCJ	–	–	–
PAS Project	–	–	–
CAB EUSS	–	38,564	38,564
Henry Smith	–	40,000	40,000
ROSA - J&E	–	89,475	89,475
FRG (TFL)	–	–	–
Home Office	–	46,198	46,198
MOPAC -Solace	–	–	–
New Philanthropy	4,690	–	4,690
Paul Hamlyn	–	20,000	20,000
ROSA Comm	–	11,270	11,270
Treebeard	–	–	–
Tudor Trust	–	47,046	47,046
Access to Justice Foundation	–	124,218	124,218
John Ellerman	–	35,000	35,000
Lottery COVID19	–	42,000	42,000
Ministry of Justice	–	113,505	113,505
MOPAC Solace VAWG Ascent Plus	–	37,894	37,894
NRPF	–	71,172	71,172
	<u>37,679</u>	<u>827,461</u>	<u>865,140</u>

Rights of Women Incorporated Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Garden Court Chambers Limited	4,000	–	4,000
Justice Platform	–	–	–
London Legal Support	834	–	834
Other donations under £2000	8,821	–	8,821
Grants			
Solace Women's Aid	–	67,555	67,555
Women's Resource Centre	–	23,564	23,564
Comic Relief	–	5,874	5,874
TFL 2018	–	40,000	40,000
Tampon Tax	–	9,480	9,480
Tampon Tax RCJ	–	108,538	108,538
PAS Project	–	1,944	1,944
CAB EUSS	–	38,564	38,564
Big Lottery Fund	–	–	–
Henry Smith	–	40,000	40,000
ROSA - J&E	–	41,621	41,621
FRG (TFL)	–	1,350	1,350
Home Office	–	39,997	39,997
MOPAC -Solace	–	6,902	6,902
New Philanthropy	9,200	–	9,200
Paul Hamlyn	–	–	–
ROSA Comm	–	22,986	22,986
Treebeard	–	10,000	10,000
Tudor Trust	–	29,643	29,643
Access to Justice Foundation	–	–	–
John Ellerman	–	–	–
Lottery COVID19	–	–	–
Ministry of Justice	–	–	–
MOPAC Solace VAWG Ascent Plus	–	–	–
NRPf	–	–	–
	<u>22,855</u>	<u>488,018</u>	<u>510,873</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Publication sales	–	–	1,205	1,205
Conference travel reimbursements	–	–	31	31
Training income and speakers' fees	16,471	16,471	4,180	4,180
Miscellaneous income	–	–	2,486	2,486
Fundraising income	–	–	795	795
	<u>16,471</u>	<u>16,471</u>	<u>8,697</u>	<u>8,697</u>

Rights of Women Incorporated Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	208	208	464	464

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Legal Advice and information for women	3,737	410,802	414,539
Training and events	–	72,420	72,420
Policy work arising from advice work	–	50,683	50,683
Core support to staff team and organisational Administration	–	126,842	126,842
Other activities	–	15,828	15,828
Support costs	36	14,534	14,570
	<u>3,773</u>	<u>691,109</u>	<u>694,882</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Legal Advice and information for women	38,721	193,391	232,112
Training and events	–	72,508	72,508
Policy work arising from advice work	–	38,367	38,367
Core support to staff team and organisational Administration	–	105,525	105,525
Other activities	–	28,316	28,316
Support costs	10,987	1,006	11,993
	<u>49,708</u>	<u>439,113</u>	<u>488,821</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Legal Advice and information for women	414,539	–	414,539	232,112
Training and events	72,420	–	72,420	72,508
Policy work arising from advice work	50,683	–	50,683	38,367
Core support to staff team and Organisational administration	126,842	–	126,842	105,525
Other activities	15,828	–	15,828	28,316
Governance costs	–	14,570	14,570	11,993
	<u>680,312</u>	<u>14,570</u>	<u>694,882</u>	<u>488,821</u>

Rights of Women Incorporated Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

10. Analysis of support costs

	AGM costs £	Legal & Professional costs £	Audit fees £	Total 2021 £	Total 2020 £
Governance costs	<u>677</u>	<u>8,493</u>	<u>5,400</u>	<u>14,570</u>	<u>11,993</u>

11. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Operating lease rentals	<u>701</u>	<u>771</u>

12. Auditors remuneration

	2021 £	2020 £
Fees payable for the audit of the financial statements	<u>4,050</u>	<u>4,050</u>
Fees for non-audit services	<u>1,350</u>	<u>1,350</u>
	<u>5,400</u>	<u>5,400</u>

13. Staff costs

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

	2021 £	2020 £
Wages and salaries	<u>456,912</u>	<u>335,862</u>
Social security costs	<u>39,403</u>	<u>28,972</u>
Employer contributions to pension plans	<u>16,033</u>	<u>11,867</u>
SMP Recovered	<u>(4,558)</u>	<u>(4,728)</u>
	<u>507,790</u>	<u>371,973</u>

The average head count of employees during the year was 17 (2020: 12). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of staff involved in charitable activities	<u>10</u>	<u>7</u>
Number of administrative staff	<u>2</u>	<u>2</u>
Number of management staff	<u>1</u>	<u>1</u>
	<u>13</u>	<u>10</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £54,414 (2020: £52,539).

Rights of Women Incorporated Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

14. Trustee remuneration, expenses & related party transactions

- No trustees received any remuneration or other benefits from employment with the charity; and
- No trustees or other person related to the charity has any personal interest in any contract or transaction entered into by the charity during the year or the previous year.
- No trustees received expenses during the year (2020: Nil)

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 2020 and 31 March 2021	<u>67,814</u>	<u>67,814</u>
Depreciation		
At 1 April 2020 and 31 March 2021	<u>67,814</u>	<u>67,814</u>
Carrying amount		
At 31 March 2021	<u>—</u>	<u>—</u>
At 31 March 2020	<u>—</u>	<u>—</u>

17. Investments

	Other investments £
Cost or valuation	
At 1 April 2020	—
Additions	<u>3</u>
At 31 March 2021	<u>3</u>
Impairment	
At 1 April 2020 and 31 March 2021	<u>—</u>
Carrying amount	
At 31 March 2021	<u>3</u>
At 31 March 2020	<u>—</u>

All investments shown above are held at cost less impairment.

The investment is held in Tindlemanor Limited, registered office address being 52/54 Featherstone Street, London, EC1Y 8RT.

Rights of Women Incorporated Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

18. Debtors

	2021	2020
	£	£
Trade debtor	115,848	88,941
Bad debt provision	(14,655)	(12,123)
Prepayments and accrued income	60,863	26,444
	<u>162,056</u>	<u>103,262</u>

19. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	64,304	25,294
Accruals and deferred income	14,819	128
Social security and other taxes	13,871	7,590
Other creditors	4,699	1,436
	<u>97,693</u>	<u>34,448</u>

The figure of other creditors includes a pension liability of £4,724 (2020: £1,417). There is no other pension liability other than those disclosed above.

20. Deferred income

	2021	2020
	£	£
At 1 April 2020	–	–
Additions during the year	8,000	–
Amounts released to income	–	–
	<u>8,000</u>	<u>–</u>

Deferred income represents grants received for the purpose of expenditure in a future period

21. 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 £16,033 (2020: £11,867).

Rights of Women Incorporated Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	8,342	54,358	(3,773)	(657)	58,270
Designated Fund - see below	178,970	–	–	–	178,970
	<u>187,312</u>	<u>54,358</u>	<u>(3,773)</u>	<u>(657)</u>	<u>237,240</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
General funds	28,273	32,016	(49,708)	(2,239)	8,342
Designated Fund - see below	178,970	–	–	–	178,970
	<u>207,243</u>	<u>32,016</u>	<u>(49,708)</u>	<u>(2,239)</u>	<u>187,312</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

Rights of Women Incorporated Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

22. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers	At 31 March 2021 £
Big Lottery Fund	3,954	–	–	–	3,954
Foreign and Commonwealth Office/Forced Marriage Unit Domestic Programme Fund	4,067	–	–	–	4,067
Women's Resource Centre	2,304	23,564	(23,564)	–	2,304
Solace Women's Aid	1,078	67,555	(67,498)	–	1,135
Access to Justice Foundation	–	124,218	(116,346)	–	7,872
Unbound Philanthropy	13,670	–	–	–	13,670
Comic Relief Second Grant	8,869	–	–	–	8,869
Esmee Foundation	–	–	–	–	–
Family Rights Group	6,065	–	–	–	6,065
PAS Projects	5,331	–	–	–	5,331
Multiple Disadvantaged Women	1,051	–	–	–	1,051
Crowdjustice	4,520	–	–	–	4,520
Lloyds Bank Foundation	277	–	–	–	277
Tampon Tax	246	–	–	–	246
TFL 2018	15,444	20,000	(36,040)	596	–
Tampon Tax RCJ	1,216	–	–	–	1,216
ROSA - JEF A&S	49,590	89,475	(68,745)	–	70,320
Henry Smith	–	40,000	(37,887)	–	2,113
CAB EUSS	34,201	38,564	(199)	–	72,566
Comic Relief	5,874	–	–	–	5,874
FRG (TFL)	1,350	–	–	–	1,350
Home Office	–	46,198	(46,198)	–	–
MOPAC - Solace	165	37,894	(37,894)	–	165
ROSA Comm	13,709	11,270	(23,113)	–	1,866
Treebeard	6,618	–	(5,377)	–	1,241
Tudor Trust	28,065	47,046	(25,156)	–	49,955
Lottery Covid-19	–	42,000	(11,454)	–	30,546
John Ellerman	–	35,000	(5,014)	–	29,986
Ministry of Justice	–	113,505	(113,566)	61	–
NRPF	–	71,172	(71,172)	–	–
Paul Hamlyn Foundation	–	20,000	(1,886)	–	18,114
	<u>207,664</u>	<u>827,461</u>	<u>(691,109)</u>	<u>657</u>	<u>344,673</u>

Rights of Women Incorporated Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

22. Analysis of charitable funds *(continued)*

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
Big Lottery Fund	3,954	–	–	–	3,954
Foreign and Commonwealth Office/Forced Marriage Unit Domestic Programme Fund	4,067	–	–	–	4,067
Women's Resource Centre	2,109	23,564	(23,369)	–	2,304
Solace Women's Aid	6,153	67,555	(72,630)	–	1,078
Access to Justice Foundation	–	–	–	–	–
Unbound Philanthropy	13,670	–	–	–	13,670
Comic Relief Second Grant	8,869	–	–	–	8,869
Esmee Foundation	23,100	–	(23,145)	45	–
Family Rights Group	6,065	–	–	–	6,065
PAS Projects	3,387	1,944	–	–	5,331
Multiple Disadvantaged Women	1,051	–	–	–	1,051
Crowdjustice	4,520	–	–	–	4,520
Lloyds Bank Foundation	277	–	–	–	277
Tampon Tax	246	9,480	(9,480)	–	246
TFL 2018	14,975	40,000	(39,531)	–	15,444
Tampon Tax RCJ	2	108,538	(107,324)	–	1,216
ROSA - JEF A&S	63,111	41,621	(55,142)	–	49,590
Henry Smith	964	40,000	(43,047)	2,083	–
CAB EUSS	–	38,564	(4,363)	–	34,201
Comic Relief	–	5,874	–	–	5,874
FRG (TFL)	–	1,350	–	–	1,350
Home Office	–	39,997	(40,108)	111	–
MOPAC - Solace	–	6,902	(6,737)	–	165
ROSA Comm	–	22,986	(9,277)	–	13,709
Treebeard	–	10,000	(3,382)	–	6,618
Tudor Trust	–	29,643	(1,578)	–	28,065
Lottery Covid-19	–	–	–	–	–
John Ellerman	–	–	–	–	–
Ministry of Justice	–	–	–	–	–
NRPF	–	–	–	–	–
Paul Hamlyn Foundation	–	–	–	–	–
	<u>156,520</u>	<u>488,018</u>	<u>(439,113)</u>	<u>2,239</u>	<u>207,664</u>

Rights of Women Incorporated Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

22. 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.

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.

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.

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

Rights of Women Incorporated Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

22. Analysis of charitable funds *(continued)*

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 a 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.

Tampon Tax RCJ: This grant is for a partnership project with RCJ Advice called FLOWS (Finding Legal Option for Women Survivors) covering staffing costs and project costs. The project focuses on using tech and digital solutions to assist individual women survivors and professionals to access support with family law legal issues.

ROSA JEF A&C: This grant from ROSA Justice and Equality Fund Advice and Counselling strand is to fund the provision of a new free legal advice service providing employment law advice to women survivors of sexual harassment in the workplace. It primarily covers staffing and project costs and volunteer expenses.

Henry Smith: This is a grant towards staffing and project costs of our Athena project (Phase 2) to strengthen the legal advice and support available to vulnerable migrant women at a critical point in their lives.

ROSA JEF Communications: This grant from the ROSA Justice and Equality Fund 'Changing the Conversation' strand is to fund communications work to raise awareness and change the public narrative around sexual harassment in the workplace. It primarily covers staffing and project costs.

Home Office EUSS grant: This grant funds a new immigration law legal advice line for women survivors of Violence Against Women and Girls (VAWG) who are making applications to the EU Settlement Scheme (EUSS) and training for professionals working with women survivors of VAWG supporting them to make EUSS applications. It primarily covers staffing, training and project costs.

CAB EUSS second tier immigration pilot: This grant is for a partnership project with RCJ Advice to provide specialist immigration legal advice on demand to vulnerable women with complex cases making applications to the EU Settlement Scheme. It covers staffing costs.

NPC Transitional Advice Fund: This is a small grant to fund policy work relevant to the EU Settlement Scheme and provisions for vulnerable women experiencing or at risk of VAWG. It covers staff costs.

Tudor Trust: This grant funds our national family law advice law service in relation to delivery of advice, policy work, publications, setting up and working with a women survivor panel and supporting volunteers. It primarily covers staffing costs, volunteer costs and project costs.

MOPAC Solace: This grant is for the Ascent Plus project which is an additional grant to extend the reach of the London Councils Advice and Counselling Ascent project. It is a consortium grant from MOPAC and Solace Women's Aid is the lead partner.

Rights of Women Incorporated Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

22. Analysis of charitable funds *(continued)*

Treebeard: This is an unrestricted grant to assist with any additional costs the organisation faces due to the COVID-19 pandemic.

Ministry of Justice: This grant is for a partnership project with RCJ Advice called FLOWS (Finding Legal Option for Women Survivors) covering staffing costs and project costs. The project focuses on using tech and digital solutions to assist individual women survivors and professionals to access support with family and criminal law legal issues. It primarily funds staffing and project costs.

London Councils NRPf: This grant funds delivery of specialist immigration law legal advice to migrant women VAWG survivors in London who have no recourse to public funds. Our delivery is within a wider partnership and the lead is Asian Women's Resource Centre. It primarily covers staffing and project costs.

Access to Justice Foundation: This is a grant to enable organisations to adjust and respond to challenges faced due to remote working and the pandemic environment. It primarily funds the costs of a new advice case management system.

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	3	–	3
Current assets	334,930	344,673	679,603
Creditors less than 1 year	(97,693)	–	(97,693)
Net assets	<u>237,240</u>	<u>344,673</u>	<u>581,913</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	–	–	–
Current assets	221,760	207,664	429,424
Creditors less than 1 year	(34,448)	–	(34,448)
Net assets	<u>187,312</u>	<u>207,664</u>	<u>394,976</u>

24. Analysis of changes in net debt

	At 1 Apr 2020 £	Cash flows £	At 31 Mar 2021 £
Cash at bank and in hand	<u>326,162</u>	<u>191,385</u>	<u>517,547</u>

Rights of Women Incorporated Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

25. Operating lease commitments

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

	2021	2020
	£	£
Not later than 1 year	771	771
Later than 1 year and not later than 5 years	386	450
	<u>1,157</u>	<u>1,221</u>

26. Post balance sheet events

The trustees have considered the likelihood of any negative subsequent events arising from the impact of COVID-19 and have concluded that the incidence of such events is likely to have a minimal impact on the financial statements.

The trustees also considered the likelihood of other significant post balance sheet events and concluded that there are none which significantly impact the financial statements.

27. Related parties

The charity holds three ordinary shares valuing at £1 each in Tindlemanor Limited, which owns the property occupied by the charity. The only transactions with the company during the financial year was for the payment of service charges, which amounted to £13,915 (2020: £13,788).

During the year £67,555 (2020: £74,457) was received through Solace Women's Aid of which Fiona Dwyer (trustee) is the CEO. The trustee has not been involved in any part of the funding process.

28. Going concern (covid-19)

The trustees have been carrying out a continuous assessment of the impact of COVID-19 on the operations of the charity, and considered the risks and threats posed.

The trustees are satisfied that to date, the threat to operations has been minimal, and whilst working arrangements have had to be adapted, this has not significantly reduced the effectiveness of the organisation.

The trustees are monitoring events in the country as a whole and have a protocol in place to provide a quick response to any changes in the operating environment. They currently do not anticipate any circumstances that significantly curtail the ability of the charity to function.

The trustees have also considered the non-COVID-19 related circumstances and projections of the charity and are satisfied that the going concern basis is appropriate for these financial statements.