

Charity registration number 1054308 (England and Wales)

Company registration number 03155260

AYLESBURY WOMEN'S AID
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

AYLESBURY WOMEN'S AID

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Adams	(Appointed 30 October 2024)
	M Luke	
	V Nagy	
	J Pearce	(Appointed 30 October 2024)
	J Winch	
	Jennifer Summers	
Secretary	S Adams	(Appointed 19 August 2025)
Charity number (England and Wales)	1054308	
Company number	03155260	
Registered office	30 Upper High Street Thame Oxfordshire OX9 3EZ	
Auditor	Richardsons 30 Upper High Street Thame Oxfordshire OX9 3EZ	

AYLESBURY WOMEN'S AID

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AYLESBURY WOMEN'S AID

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The directors (who are also the Trustees of this Registered Charity) present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum & Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Aylesbury Women's Aid is a company limited by guarantee, registered number 03155260 and charity number 1054308.

The Company is governed by its Memorandum and Articles of Association, dated 5th February 1996, amended 1st October 2014.

The Members of the Company are its Directors and are also its Trustees for the purposes of charity law. The Directors meet as a management board on a monthly basis.

Principal Activities

The Company's principal activities are to provide places of refuge, advice, support and advocacy for women and their children who are suffering or have suffered domestic violence or other abuse and to assist in the provision of medical, legal or other assistance as may be required.

The Directors have referred to public benefit guidance from the Charity Commission when reviewing the aims and objectives of the Company and its future activities.

The objectives of the Company are the relief of need, distress and suffering of women and children who have suffered directly or indirectly from or are exposed to gender-based violence or other abuse, the preservation and protection of their mental and physical health and well-being, and the promotion of research, public education and training on the causes, effects and prevention of such violence other abuse, by such means as are charitable.

The aims of the Company are:

- To meet the needs of women, young people and children who are suffering from the effects of domestic violence or other abuse;
- To empower women who have been affected by domestic violence or other abuse by encouraging women to make their own choices and supporting them in doing so;
- To provide services that are run by women based on listening to the needs expressed by survivors;
- To encourage self-help and celebrate the success of each individual;
- To challenge the discrimination, prejudice and disadvantages that lead to and result from domestic violence;
- To promote cohesive inter-agency responses to domestic abuse and develop partnerships;
- To support diversity, inclusion and equality of opportunity;
- To provide and promote training, public education and research on the prevention of domestic violence and abuse.

Public benefit

The directors (who are also the Trustees of this Registered Charity) have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

AYLESBURY WOMEN'S AID

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Review of activities

In the year ending 31st March 2025, a total of 58 women and 42 children were accommodated in the refuges of Aylesbury Women's Aid. The average length of stay was 3.5 months. During the year there were 29 children aged 0-5, 9 children aged 6-11 and 4 children aged 12 plus resident in the refuges with their mothers.

Children who stayed in the refuges were given specialist interventions to enable them to work through their experiences. The child development worker engaged these children in specialist play in structured groups and in one-to-one sessions, monitoring their reactions, development and behaviour. The Company was most recently inspected by Ofsted in March 2022 and was rated Good.

Specialist groups using the Women's Aid Federation of England's "Helping Hands" model were provided for children aged 5-11 who had witnessed or experienced domestic violence or other abuse. The programme aims to increase children's understanding of feeling safe and to explore and promote behaviour which will lead to children staying in a safe environment. During the year, 23 programmes ran in primary schools, enabling 126 children to benefit from these sessions.

Support was also provided to enable children to obtain school and nursery places.

Aylesbury Women's Aid also provided awareness raising about healthy relationships in secondary schools. A total of 34 young people were helped during the year in a total of 170 sessions. The youth service also provided for one-to-one sessions about living with domestic violence or in an abusive relationship.

A telephone service operates on a 24/7 basis for all enquiries and requests for help throughout Buckinghamshire. This is answered by a trained member of staff who is able to provide the caller with immediate help if needed.

The support offered by the outreach services is both face to face and by telephone. It includes accompanying and supporting women through court appearances and at the online Multi-Agency Risk Assessment Conferences. During the year a total number of 78 women who were assessed as being at high risk of serious injury or death due to domestic violence were supported by our specialist Independent Domestic Violence Advocates. In addition, 291 women who were assessed as being at medium risk of serious injury or death due to domestic violence were supported by our outreach domestic abuse caseworkers. A further 47 women were given counselling by our qualified counsellors in relation to the trauma following domestic abuse.

38% of refuge residents and 32.62% of outreach clients were of ethnicity other than white British. The liaison worker, with her fluency in multiple Asian languages, provided expert help to both refuge residents and outreach clients of Asian background or who spoke an Asian language as their first language.

The "Freedom Programme", which helps women understand their experiences of domestic abuse, was held weekly in person in the main refuge and sessions were delivered in the training room at the outreach centre, as well as online. This programme is held throughout the year except for during the school summer holidays, when the content is fully reviewed. In addition the "Power to Change" was facilitated by a community outreach worker and a qualified counsellor and the programme "You, Me, Mum" also continued to be held.

The year ending 31st March 2025 was the second year of the current funding contract with Buckinghamshire Council following the Company's successful tender in 2022. The contract is for an initial 3 years, with 2 further years of potential renewal and covers support work provided to refuge residents and outreach clients. The funding received covers the entire Buckinghamshire Council area, but part of this income is sub-contracted to Wycombe Women's Aid Ltd in respect of their areas of operation.

Funded by STADA since 2024 through a joint NHS and Buckinghamshire Council initiative, an Independent Domestic Violence Adviser has been working across local hospitals to strengthen clinical understanding of domestic abuse. With support from the Trust's Chief Executive, the Co-ordinator has delivered targeted training across key wards, including maternity and perinatal services. Performance indicators have been exceeded and praised by Commissioners. The next stage involves integrating a streamlined referral form into clinical systems to improve access to community services for women and children affected by domestic abuse.

A grant was received from the Office of the Police Commissioners, through the Ministry of Justice, covering counselling work for survivors of domestic abuse. The initial grant was for a period of 2 years up to 31.3.25 but has now been extended for a further year.

AYLESBURY WOMEN'S AID

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The Company also benefits from a grant covering 5 years from the second half of 2022, awarded by the National Lottery, supporting counselling work and ethnic minority liaison work. A further 5 year grant, commencing in 2025, has now also been awarded by the National Lottery, to finance the youth work programme.

Further grants and donations were also received from the Rothschild Foundation, Garfield Weston and others helping towards core costs including IT, telephones, training and other essentials.

Financial review

There were total incoming resources of £1,140,641 (YE 31.3.2024 - £1,058,980).

From this sum, the sum of £ 262,080 was required to be paid to sub-contractors Wycombe Women's Aid Limited.

Expenditure by the Company on its own restricted activities was £524,566 (YE 31.3.2024 - £591,831).

Direct charitable costs were £1,127,329 (YE 31.3.2024 - £1,025,360).

Funds in hand as at 31.3.2025 were:

Restricted funds – £177,864 (YE 31.3.2024 - £124,640).

Unrestricted funds – £428,437 (YE 31.3.2024 - £468,349).

Going concern

The Directors are of the opinion that the Company remains a Going Concern. Although there are risks, which are closely monitored, and the Company receives a substantial amount in local government grants, the Company does also have significant other sources of funding, namely income from property and a variety of other grants. In the event that the local government funding were to cease, whilst some of the services would have to be discontinued, the refuges would continue to function, some of the services funded from other sources would continue, the Company would be able to meet its objectives and it would remain a Going Concern.

Reserves policy

The Directors now have a policy to the effect that unrestricted reserves should be maintained at a level of £150,000 to £200,000. The unrestricted reserves held at 31st March 2025 were significantly in excess of that level (see above), which the Directors consider to be very satisfactory.

Financial risk and management

This is achieved primarily in the following ways:

- Business and development planning
- Preparing an annual budget
- Monthly monitoring and reporting of income and expenditure
- Maintaining a risk register that covers financial and other risks and processes relating to risk assessments
- System of delegated authorities relating to financial management
- Annual audits or independent examinations as required according to level of turnover
- Established administration and office policies and procedures
- Statement of investment powers
- A reserves policy that is regularly reviewed

AYLESBURY WOMEN'S AID

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Risks are assessed, monitored and managed in the following ways:

- Measures to address areas of known financial risk are reported to the Management Board on a monthly basis;
- All known financial risks and significant other risks remain on Management Board meeting agendas until the risks have subsided to an acceptable level;
- A schedule of action points addressing all known risks is maintained and monitored the Management Board;
- During the six months prior to the date for any longer term funding to cease, the Management Board resolves on measures to be taken to cover the termination of that funding;
- Any new or unforeseen risks arising or any unexpected circumstances occurring and presenting a potential risk to the organisation are immediately brought to the attention of the Management Board by the CEO, Deputy CEO or any member of the company who becomes aware of the risk and measures are adopted to address the new risk;
- The Management Board, CEO and Deputy CEO actively seek and remain alert to new opportunities of funding, both in respect of providing additional support for existing services and in developing new services;
- The Business Continuity Policy which contains procedures and guidelines for managing loss of use of buildings and sickness of staff members is regularly reviewed and updated.

Structure, governance and management

The charity is a company limited by guarantee, registered number 03155260 and charity number 1054308.

The directors (who are also the Trustees of this Registered Charity), who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

S Adams	(Appointed 30 October 2024)
S Bell	(Resigned 18 August 2025)
D Belson Farrell	(Appointed 30 October 2024 and resigned 14 August 2025)
J Curry	(Resigned 12 June 2025)
M Luke	
V Nagy	
J Pearce	
J Summers	(Appointed 30 October 2024 and resigned 15 January 2025)
J Winch	(Appointed 30 October 2024)
Jennifer Summers	

Recruitment and appointment of trustees

None of the directors (who are also the Trustees of this Registered Charity) has any beneficial interest in the company. All of the directors (who are also the Trustees of this Registered Charity) are members of the company and guarantee to contribute £1 in the event of a winding up.

Auditor

In accordance with the company's articles, a resolution proposing that Richardsons be reappointed as auditor of the company will be put at a General Meeting.

AYLESBURY WOMEN'S AID

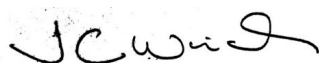
TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Organisational Changes

With effect from July 2025, Aylesbury Women's Aid has appointed a new firm of accountants, KDA Accountants, to manage all bookkeeping and accounting activity.

As of September 2025, a new Director of Operations has also been recruited to help support the Board as they conduct a full strategic review of the Charity's services to ensure that they are reaching and providing the best support for the women and child of the community who are suffering from all forms of domestic abuse.

The trustees' report was approved by the Board of Directors (Who Are Also The Trustees Of This Registered Charity).



.....
J Winch

Trustee

Date: 24th September 2025
.....

AYLESBURY WOMEN'S AID

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The directors (who are also the Trustees of this Registered Charity), who are also the directors of Aylesbury Women's Aid for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors (who are also the Trustees of this Registered Charity) to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the directors (who are also the Trustees of this Registered Charity) are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors (who are also the Trustees of this Registered Charity) are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AYLESBURY WOMEN'S AID

INDEPENDENT AUDITOR'S REPORT

TO THE DIRECTORS (WHO ARE ALSO THE TRUSTEES OF THIS REGISTERED CHARITY) OF AYLESBURY WOMEN'S AID

Opinion

We have audited the financial statements of Aylesbury Women's Aid (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

Our responsibilities and the responsibilities of the directors (who are also the Trustees of this Registered Charity) with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors (who are also the Trustees of this Registered Charity) are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 themselves. 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.

AYLESBURY WOMEN'S AID

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS (WHO ARE ALSO THE TRUSTEES OF THIS REGISTERED CHARITY) OF AYLESBURY WOMEN'S AID

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of directors (who are also the Trustees of this Registered Charity)

As explained more fully in the statement of trustees' responsibilities, the directors (who are also the Trustees of this Registered Charity), who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors (who are also the Trustees of this Registered Charity) determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors (who are also the Trustees of this Registered Charity) 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 directors (who are also the Trustees of this Registered Charity) either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

AYLESBURY WOMEN'S AID

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS (WHO ARE ALSO THE TRUSTEES OF THIS REGISTERED CHARITY) OF AYLESBURY WOMEN'S AID



Jemima King (Senior Statutory Auditor)

For and on behalf of Richardsons, Statutory Auditor

Chartered Accountants

30 Upper High Street

Thame

Oxfordshire

OX9 3EZ

Date:26/09/2025...

Richardsons is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

AYLESBURY WOMEN'S AID

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and grants	3	70,036	839,870	909,906	30,109	792,296	822,405
Charitable activities	4	224,987	-	224,987	224,043	-	224,043
Investments	5	5,748	-	5,748	5,032	-	5,032
Other income	6	-	-	-	7,500	-	7,500
Total income		300,771	839,870	1,140,641	266,684	792,296	1,058,980
Expenditure on:							
Charitable activities	7	340,683	786,646	1,127,329	207,905	817,455	1,025,360
Total expenditure		340,683	786,646	1,127,329	207,905	817,455	1,025,360
Net income/(expenditure) and movement in funds		(39,912)	53,224	13,312	58,779	(25,159)	33,620
Reconciliation of funds:							
Fund balances at 1 April 2024		468,349	124,640	592,989	409,570	107,549	517,119
Fund balances at 31 March 2025		428,437	177,864	606,301	468,349	124,640	592,989

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

AYLESBURY WOMEN'S AID

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		192,673		200,461
Current assets					
Debtors	13	57,294		79,701	
Cash at bank and in hand		577,375		485,907	
		634,669		565,608	
Creditors: amounts falling due within one year	15	(97,522)		(73,140)	
Net current assets			537,147		492,468
Total assets less current liabilities			729,820		692,929
Creditors: amounts falling due after more than one year	16		(96,019)		(99,940)
Provision for other liabilities	17		(27,500)		-
Net assets			606,301		592,989
The funds of the charity					
Restricted income funds	20		177,864		124,640
Unrestricted funds	21		428,437		468,349
			606,301		592,989

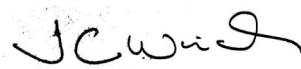
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the directors (who are also the Trustees of this Registered Charity) on 26th September 2025



J Winchester
Trustee

Company registration number 03155260 (England and Wales)

AYLESBURY WOMEN'S AID

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	25		94,963		(15,068)
Investing activities					
Purchase of tangible fixed assets		(5,322)		(38,870)	
Investment income received		5,748		5,032	
Net cash generated from/(used in) investing activities			426		(33,838)
Financing activities					
Repayment of bank loans		(3,921)		(2,336)	
Net cash used in financing activities			(3,921)		(2,336)
Net increase/(decrease) in cash and cash equivalents			91,468		(51,242)
Cash and cash equivalents at beginning of year			485,907		537,149
Cash and cash equivalents at end of year			577,375		485,907

AYLESBURY WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Aylesbury Women's Aid is a private company limited by guarantee incorporated in England and Wales. The registered office is 30 Upper High Street, Thame, Oxfordshire, OX9 3EZ.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors (who are also the Trustees of this Registered Charity) have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors (who are also the Trustees of this Registered Charity) continue to adopt the going concern basis of accounting in preparing the financial statements.

The Directors are of the opinion that the Company remains a Going Concern. Although there are risks, which are closely monitored, and the Company receives a substantial amount in local government grants, the Company does also have significant other sources of funding, namely income from property and a variety of other grants. In the event that the local government funding were to cease, whilst some of the services would have to be discontinued, the refuges would continue to function, some of the services would continue, the Company would be able to meet its objectives and it would remain a Going Concern.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors (who are also the Trustees of this Registered Charity) in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

AYLESBURY WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	50 years straight line basis
Plant and equipment	25% straight line basis
Fixtures and fittings	25% straight line basis
Computers	25% straight line basis
Motor vehicles	25% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

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

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

AYLESBURY WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

AYLESBURY WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

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

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

3 Income from donations and grants

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations	15,523	2,000	17,523	25,909	18,000	43,909
Grant income	54,513	837,870	892,383	4,200	774,296	778,496
	<u>70,036</u>	<u>839,870</u>	<u>909,906</u>	<u>30,109</u>	<u>792,296</u>	<u>822,405</u>
Donations						
Wendover Evening	1,000	-	1,000	-	-	-
Shanley	-	1,000	1,000	-	-	-
Williams Charitable Foundation	-	-	-	10,000	-	10,000
Ashley BMS - Training	-	1,000	1,000	-	-	-
Sundry donations £1,000 or less	14,523	-	14,523	9,909	-	9,909
Rothschild Foundation	-	-	-	-	10,000	10,000
Square Point Foundation	-	-	-	-	8,000	8,000
Jefcoate Trust	-	-	-	6,000	-	6,000
	<u>15,523</u>	<u>2,000</u>	<u>17,523</u>	<u>25,909</u>	<u>18,000</u>	<u>43,909</u>

AYLESBURY WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and grants

(Continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Grants receivable for core activities						
BC (Legacy) (Note)	-	28,500	28,500	-	28,500	28,500
BC (grossed up for Wycombe)	-	583,435	583,435	-	579,999	579,999
OPCC Thames Valley	-	38,700	38,700	-	41,552	41,552
STADA	-	54,766	54,766	-	-	-
Flexible Fund (recieved gross)	-	4,834	4,834	-	-	-
National Lottery/Community Fund	-	127,635	127,635	-	126,750	126,750
Bucks Badgers	-	-	-	-	500	500
The Clothworkers	-	-	-	-	39,245	39,245
Other	54,513	-	54,513	4,200	-	4,200
	<u>54,513</u>	<u>837,870</u>	<u>892,383</u>	<u>4,200</u>	<u>816,546</u>	<u>820,746</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rent & Service Charges		
Charitable rental income	<u>224,987</u>	<u>224,043</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	<u>5,748</u>	<u>5,032</u>

AYLESBURY WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	-	7,500

7 Expenditure on charitable activities

	General (inc. Housing)	IDVA Children's & Outreach	Family Projects	To Sub- Contractor (Wycombe)	Counselling	Total
	2025 £	2025 £	2025 £	2025 £	2025 £	2025 £
Direct costs						
Staff costs	225,237	242,011	69,616	-	51,773	588,637
Depreciation and impairment	13,110	-	-	-	-	13,110
Rent, Rates, Light & Heat & Household Expenses	83,617	48,427	14	-	1,250	133,308
Vehicle & Travel Expenses	2,506	4,000	65	-	1,250	7,821
Other Direct Expenses	1,160	22,000	1,317	-	15,000	39,477
Printing, Postage, Phones, Accounts & Books	35,653	20,363	27	-	-	56,043
Training	1,045	1,850	-	-	2,500	5,395
Bank Interest & Charges	9,949	-	-	-	-	9,949
Other Expenses	10,982	450	77	-	-	11,509
To Sub-Contractor (Wycombe)	-	-	-	262,080	-	262,080
	<u>383,259</u>	<u>339,101</u>	<u>71,116</u>	<u>262,080</u>	<u>71,773</u>	<u>1,127,329</u>
Analysis by fund						
Unrestricted funds	254,878	52,182	33,623	-	-	340,683
Restricted funds	128,381	286,919	37,493	262,080	71,773	786,646
	<u>383,259</u>	<u>339,101</u>	<u>71,116</u>	<u>262,080</u>	<u>71,773</u>	<u>1,127,329</u>

AYLESBURY WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

(Continued)

Previous year:	General (inc. Housing)	IDVA Children's & Outreach	Family Projects	To Sub- Contractor (Wycombe)	Counselling	Total
	2024	2024	2024	2024	2024	2024
	£	£	£	£	£	£
Direct costs						
Staff costs	245,167	213,254	58,879	-	75,049	592,349
Depreciation and impairment	6,456	-	-	-	-	6,456
Rent, Rates, Light & Heat & Household Expenses	88,815	23,399	-	-	-	112,214
Vehicle & Travel Expenses	4,754	2,292	1,097	-	-	8,143
Other Direct Expenses	3,453	5,000	2,090	-	-	10,543
Printing, Postage, Phones, Accounts & Books	33,981	10,722	327	-	-	45,030
Training	1,988	-	-	-	-	1,988
Bank Interest & Charges	11,353	-	-	-	-	11,353
Other Expenses	3,772	7,888	-	-	-	11,660
To Sub-Contractor (Wycombe)	-	-	-	225,624	-	225,624
	<u>399,739</u>	<u>262,555</u>	<u>62,393</u>	<u>225,624</u>	<u>75,049</u>	<u>1,025,360</u>
Analysis by fund						
Unrestricted funds	184,473	-	23,432	-	-	207,905
Restricted funds	215,266	262,555	38,961	225,624	75,049	817,455
	<u>399,739</u>	<u>262,555</u>	<u>62,393</u>	<u>225,624</u>	<u>75,049</u>	<u>1,025,360</u>

8 Net movement in funds

2025
£

2024
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	16,200	14,220
Depreciation of owned tangible fixed assets	13,110	6,456

9 Directors (who are also the Trustees of this Registered Charity)

During the year ended 31 March 2025 Aylesbury Women's Aid repaid expenses totalling £1,891 (2024 - £792).

During the year ended 31 March 2025 Aylesbury Women's Aid received donations totalling £2,000 (2024 £Nil)

AYLESBURY WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Direct charitable work	16	17
Administrative	2	3
Total	18	20

Employment costs

	2025 £	2024 £
Wages and salaries	536,787	537,767
Social security costs	44,094	43,110
Other pension costs	11,505	11,472
	592,386	592,349

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,001 - £70,000	1	-

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

AYLESBURY WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost						
At 1 April 2024	205,000	29,078	1,619	40,944	77,241	353,882
Additions	-	3,872	-	1,450	-	5,322
Disposals	-	(29,078)	(1,619)	(40,944)	(38,371)	(110,012)
At 31 March 2025	205,000	3,872	-	1,450	38,870	249,192
Depreciation and impairment						
At 1 April 2024	40,980	29,078	1,619	40,944	40,800	153,421
Depreciation charged in the year	2,732	580	-	80	9,718	13,110
Eliminated in respect of disposals	-	(29,078)	(1,619)	(40,944)	(38,371)	(110,012)
At 31 March 2025	43,712	580	-	80	12,147	56,519
Carrying amount						
At 31 March 2025	161,288	3,292	-	1,370	26,723	192,673
At 31 March 2024	164,020	-	-	-	36,441	200,461

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	1,010	1,234
Prepayments and accrued income	56,284	78,467
	57,294	79,701

14 Loans and overdrafts

	2025 £	2024 £
Bank loans	109,261	113,182
Payable within one year	13,242	13,242
Payable after one year	96,019	99,940

The Bank Mortgage Loan, repayable in instalments, is for a term of no more than 30 years from 2009, at a minimum interest rate of 4%. It is secured on the Freehold property.

Income has been deferred in respect of those Grants which are paid in relation to a time period.

AYLESBURY WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

14 Loans and overdrafts (Continued)

15 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank loans	14	13,242	13,242
Other taxation and social security		12,340	11,629
Government grants	18	-	22,192
Other creditors		13,691	4,574
Accruals and deferred income		58,249	21,503
		<u>97,522</u>	<u>73,140</u>

16 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	14	<u>96,019</u>	<u>99,940</u>

17 Provisions for liabilities

2025 £	2024 £
<u>27,500</u>	<u>-</u>

Movements on provisions:

	£
Additional provisions in the year	<u>27,500</u>

18 Government grants

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	<u>-</u>	<u>22,192</u>

AYLESBURY WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	11,505	11,472

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
	124,640	839,870	(786,646)	177,864
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
	149,799	792,296	(817,455)	124,640

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations, grants, rents and service charges and bank interest which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	468,349	300,771	(340,683)	428,437
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	409,570	266,684	(207,905)	468,349

AYLESBURY WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

22 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	192,673	-	192,673
Current assets/(liabilities)	359,283	177,864	537,147
Long term liabilities	(96,019)	-	(96,019)
Provisions	(27,500)	-	(27,500)
	<u>428,437</u>	<u>177,864</u>	<u>606,301</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	200,461	-	200,461
Current assets/(liabilities)	367,828	124,640	492,468
Long term liabilities	(99,940)	-	(99,940)
	<u>468,349</u>	<u>124,640</u>	<u>592,989</u>

23 Operating lease commitments

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	68,959	75,854
Between two and five years	200	46,321
	<u>69,159</u>	<u>122,175</u>

24 Related party transactions

There were no disclosable related party transactions during the year. (2024 - None)

AYLESBURY WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

25	Cash generated from operations	2025	2024
		£	£
	Surplus for the year	13,312	33,620
	Adjustments for:		
	Investment income recognised in statement of financial activities	(5,748)	(5,032)
	Depreciation and impairment of tangible fixed assets	13,110	6,456
	Movements in working capital:		
	Decrease/(increase) in debtors	22,407	(54,484)
	Increase in creditors	46,574	4,625
	(Decrease) in provisions	27,500	-
	(Decrease) in deferred income	(22,192)	(253)
	Cash generated from/(absorbed by) operations	94,963	(15,068)

26	Analysis of changes in net funds	At 1 April 2024	Cash flows	At 31 March 2025
		£	£	£
	Cash at bank and in hand	485,907	91,468	577,375
	Loans falling due within one year	(13,242)	-	(13,242)
	Loans falling due after more than one year	(99,940)	3,921	(96,019)
		<u>372,725</u>	<u>95,389</u>	<u>468,114</u>