

Company number: 4298930

Charity Number: 1089851

Salford Women's Aid

t/a

Salford Women's Aid Domestic Abuse Support Services

Report and financial statements

For the year ended 31st March 2021

Salford Women's Aid
Reference and administrative information
for the year ended 31st March 2021

| | | |
|--|--|---|
| Charity name | Salford Women's Aid also known as Salford Women's Aid Domestic Abuse Support Services | |
| Company number | 4298930 | |
| Charity number | 1089851 | |
| Registered office and operational address | 1st Floor Unity House, Chorley Road Swinton, Manchester, M27 5FJ | |
| Management committee | The members of the management committee, who are also directors under company law, who served during the year and up to the date of this report were as follows: | |
| | Sharon O'Loughlin | Chair |
| | Lisa Dickinson | Chair (resigned 28 th August 2020) |
| | Miriam Mintz | Vice Chair (resigned 2 nd January 2022) |
| | Christine Jackson | Treasurer (appointed 9 th December 2020) |
| | Iram Ahmed | (appointed 16 th April 2021) |
| | Catherine Greenwood | (appointed 16 th April 2021) |
| | Safia Griffin | (resigned 1 st April 2020) |
| Company secretary | Sharon O'Loughlin | Company Secretary |
| Key management personnel | Dawn Redshaw | Project Co-ordinator |
| Administration and Finance | Luba Velychko | Finance Worker |
| | Yvonne Dronsfield | Administrator |
| Bankers | Royal Bank of Scotland plc 115 Mather Way, Salford M6 5EH | |
| Solicitors | Ansvar Insurance Ansvar House, St Leonards Road, Eastbourne, East Sussex, BN21 3UR | |
| Independent Examiner | Christy Lau FCCA CTA DChA, Slade & Cooper Limited Beehive Mill, Jersey Street, Ancoats Manchester, M4 6JG | |

Salford Women's Aid
Management committee's annual report
for the year ended 31st March 2021

The management committee presents their report and the unaudited financial statements for the year ended 31st March 2021. Included within the management committee's report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Our charities purposes as set out in the memorandum of articles are to;

- a) Relieve the stress and suffering of women and children who have suffered or are exposed to domestic violence by the Provision of temporary accommodation and outreach and Aftercare support.
- b) to relieve any woman or child in necessitous circumstances who may be temporarily homeless by making grants of money or providing or paying for items, services or facilities and by the prevention and protection of their mental and physical health in such ways as shall relieve their need
- c) to educate the public in the causes and effects of domestic violence and the prevention thereof, and to undertake or contribute to research. In such matters and publish the useful results of such research

We review our aims and activities each year. We look at what we have achieved and the outcomes of our work in the previous year. The review looks at success and benefits to the people we are set up to assist. And helps us ensure that we are focus on our stated purposes. We have referred to the guidance contained in the Charity Commissions general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the objectives they have set.

Vision

All victims and their dependants are made aware of their rights and offered choices so they can live without fear of domestic abuse.

Mission statement

Salford Women's Aid meets the needs and promotes the rights of victims who have experienced domestic abuse.

Objectives

1. To provide confidential independent accurate up to date advice and Information Services
2. Provide services and facilitate projects that will empower and enable victims to make informed choices
3. Ensure that service users and their dependants needs remain central to all the services and projects through consistent consultation, monitoring, feedback and dialogue
4. Actively promote the work of the organisation to raise awareness of domestic abuse, its impact and associated issues

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5. Create and participate in network and partnerships to develop a range of domestic abuse services for victims and their dependents
6. Challenge poor practise in domestic abuse services and work to educate and raise awareness of appropriate responses
7. Actively work with volunteers to enhance and develop the services and projects for victims and their dependants
8. Monitor and evaluate the organisations work

Achievements and performance

Our main activities and who we try and help are described below. All our charitable activities focus on the needs and requirements of all the clients referred to us.

Beneficiaries of our services

Our main activities and who we try, and help are described below. All our charitable activities focus on the needs and requirements of all the clients referred to us.

We have 14 units of accommodation for women and children escaping domestic abuse. There are trained and qualified domestic abuse specialist support workers in the refuges.

Last year the refuges received the following referrals:

112 women and 203 children were referred in

40 women and 87 children were accepted

72 women were declined, 57 of those were due to no space as refuges were full

Due to the lack of space and the issues with accessing social housing they were not able to offer space to all those referred in. The average length of stay in the refuge has increased considerably over the years.

Staff have expertise in immigration and No Recourse to Public Funds, LGBT, complex needs including drug, mental health and alcohol issues.

Staff work with the clients on a range of support needs including healthy eating, budgeting, maintaining tenancies and health needs.

The staff are all trained specialist domestic violence advocates that work with high-risk clients referred to the weekly Multi Agency Risk Assessment Conference.

The service also has a young person's advocate that works with high-risk victims aged 16-17.

As part of the service offered to victims, we offer a 12-week accredited self-esteem and confidence building course. This course is funded by charitable donations and some income made via the charity shop we co-run with Salford Women's Centre. The course is for clients that have been referred in house by our own advocates.

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SIDASS – Salford Independent Domestic Abuse Support Service

Salford Independent Domestic Abuse Support Service (SIDASS) provides independent advocacy and specialised support to victims living in Salford. The team offer advice and support on safety planning, crisis work, civil and criminal remedies, housing advice, finances, health issues and work with families to improve issues around child protection where domestic abuse is a prevalent factor. The victim is supported by a qualified Independent Domestic Abuse Advocate through a safety and support plan to improve their safety and encourage the best possible outcomes from other statutory and voluntary agencies.

The project was developed in 2006 by Salford City Council's Community Safety Unit and Salford Women's Aid working together in partnership. SIDASS has supported thousands of victims of domestic abuse and work over the short to medium-term, to put victims on the path to long-term safety.

SIDASS links into the council's Sanctuary scheme which provides security equipment to homes to enable victims to feel safe and to stay in their own home.

Salford Women's Aid Helpline provides the first response by way of telephone advice, information, signposting and support to any victim who is experiencing Domestic abuse or has previously experienced domestic abuse. This can be within an intimate relationship or by a family member.

The Helpline forms part of our referral pathway for self-referrals and as an access point to make a referral to our refuges. We assist survivors with a wide range of issues relating to domestic abuse.

The Helpline works in partnership with an extensive network of agencies such as Women's Aid groups in Greater Manchester and throughout the UK, Refuges' online, Family law Solicitors, Housing, Health, Criminal Justice System, Survivor Support Groups and others.

The Helpline operates between 1-4pm Monday-Friday. Since March 2020, the helpline hours have been extended to include evenings and weekends, due to the increase in domestic abuse and the demand on our service. Messages can be left outside these hours via the answer machine. All calls are dealt with in the strictest confidence.

SIDASS offers support to all victims of domestic abuse regardless of gender and sexual orientation.

Support for male victims - Domestic abuse can affect everyone, and nobody should have to live in fear of abuse. SIDASS offers support for male victims at risk from female partners, same sex partners and family members.

We hope that male victims will find the information they need on our website. Due to the nature of domestic abuse and the risks associated with seeking support to end an abusive relationship, support services for victims, mainly refuge accommodation are often provided separately for men and for women. We do not offer male refuge accommodation currently.

The service has increased over the last 2 years by 100%. In the Past year the service has had 2,850 referrals for independent advocacy.

IRIS – Identification and Referral to Improve Safety

The IRIS Project was set up in partnership with the CCG (Clinical Commissioning Group) in 2017.

Identification and Referral to Improve Safety IRIS programme is a service which aims to promote and improve healthcare response to domestic violence. It is a training, referral and advocacy model which trains clinicians to support their patients who have been affected by domestic violence, and to increase awareness of DV within general practice.

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The training we provide is for clinical professionals and the administrative staff within the local practices. The programme provides a direct and trusted source for advocacy for patients following disclosure. The IRIS programme is an evidence-based, effective and cost-effective intervention to improve the primary care response to DVA and is nationally recognised. IRIS ensures that primary care practitioners can respond effectively to domestic violence and abuse for patients. The programme provides 2 specialist members of staff the advocate education on the clinical lead (A GP/healthcare practitioner to work together to train the practise about domestic abuse).

The IRIS steering group with an update and overview report on the work undertaken by SIDASS in delivering the service of IRIS (Identification and Referral to Improve Safety) commissioned and clinically led by NHS Salford CCG.

Professional Training

We offer professional training to raise practitioner's awareness of domestic abuse on those directly and indirectly affected. We also offer a one-day course for those signed up to the GMP information sharing protocol on MARAC (Multi Agency Risk Assessment Conference) and DASH this is to enable practices to confidently complete DASH and refer into MARAC.

Staff also sit on local and regional boards for domestic abuse, VAWG (Violence Against Women and Girls) and the CPS rape scrutiny panel.

We lecture every year at Salford University on the Coercion and Control Master's course.

Charity shop

Due to the pandemic the shop was closed for nearly a year, so we saw a loss in profits. The manager was furloughed under the government scheme.

The shop is run in conjunction with Salford Women's Centre, all profit made in the shop after overheads costs have been removed is used to support clients coming into the service. To maximise income, we employed a manager last year for 28 hours a week to run the shop and support and recruit volunteers.

Financial review

This past year due to COVID-19, it has been difficult for clients and staff members. We saw a reduction in referrals to the refuges as the lockdown didn't enable victims' easy access in moving, also moving on from the refuges was slow due to the housing providers not being in full operation. This meant women and children remained in the refuge longer than the average length of stay. However, we have managed to remain stable and have received lots of help, support and funds from the Salford CVS, MOJ the Freemason's Lodge on the crescent, Proctor & Gamble and other local businesses.

Some of the achievements throughout the pandemic are listed below:

- We secured funding and grants to continue with the running of the refuges through the Local Communities and Housing Government Department, this grant also enabled us to provide a staff member and running cost for 6 months for the new provision for women with no recourse to public funds
- Secured funding for the IRIS project until March 2021 for 2 full time IDVA's
- Secured additional funding in 2020 for 3 full times IDVA's for the SIDASS service
- Opened a new refuge in 2020 in partnership with Safety4Sisters for women with no recourse to public funds

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- Since the loss of funding for the refuges from Supporting People in 2014, we have managed to keep them going from Housing Benefit, small grants, funding from our charity shop and fundraising

At the end of the financial year, the total reserves of the charity were £487,106, of this £10,868 were restricted funds, being grant funding for specific projects, and £476,238 were unrestricted funds.

Designated funds & Reserves policy

The Management Committee has designated funds to assist with future projects and needs of the service.

The policy on reserves is that the committee will ensure that there are 6 months running costs in the event of the charity having to wind down.

Principle funding sources

The principle funders are currently the community safety partnership and the CCG.

Structure, governance and management

Recruitment and appointment of management committee

The directors of the company are also charity trustees and for the purposes of charity law and under the charity's articles are known as members of the Management Committee. The members are elected to serve for three years after which they can be eligible for re-election.

Due to the nature of the work and the safety issues the Management Committee seeks to ensure that the needs of the client group are reflected through the committee, the committee is not able to advertise in a broad sense for members.

Induction and training

Most of the trustee are already familiar with the work of the charity, each member is offered training and induction into issues around domestic abuse and the work of the charity, potential trustees must complete an application form, provide two references and sign a declaration to say they have no vested interest or connections with the charity. This induction and application are overseen by the chair and the project manager of the charity.

The main documents which set out the operation framework for the charity is the memorandum of articles.

Resourcing and the current financial plans are set out in the latest accounts.

We will continue to try and raise funds to keep the vital refuge services going. We have been granted a 5-year lease on the charity shop which also generates vital income.

Salford Women's Aid
Management committee's annual report
for the year ended 31st March 2021

Organisational structure

Salford Women's Aid has a Management Committee that meets on a bi-monthly basis and are responsible for the strategic direction and policy of the charity. Currently there are four members who have a wide range of professional skills and knowledge around the issues of domestic abuse and safeguarding.

There is a scheme of delegated authority for the provision of service which rests with the Chief Officer along with the team leaders from both the advocacy and residential projects. The Chief Officer is responsible for ensuring that the aims of the charity are delivered and that key performance indicators are met. The team leaders have day to day responsibility for the operation of the services, individual supervision of the staff teams, and to also ensure that the team continues to work and develop within the policies and procedures of the charity and in line with good practice.

Remuneration policy for key management personnel

In line with the Local Government Association (LGA) the pay and other terms and conditions are determined by a negotiating body, the National Joint Council (NJC) for local government services. The NJC is made up of representatives from UNISON and other trade unions as well as employers. Proposed Cost of Living reviews are decided in line with the NJC on an annual basis, on agreement the scales are presented to the Management Committee for their approval, if the decision is delayed the increase will be backdated to the start of the financial year.

Related parties and relationships with other organisations

The work of the charity is guided by local and national policy. At a national level work around, domestic abuse is steered by National indicators and the Home Office Violence Against Women and Girl's strategy. Locally we are part of the MARAC. The Chief Officer and team leaders are members of many multi-agency groups where we offer guidance and support; we are also part of a multi-agency training pool who delivers training on domestic abuse, and safeguarding adults and children.

Risk management

The Management Group has conducted a review of the major risks to which the charity is exposed. A Risk Register has been established and will mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects for the future.

Salford Women's Aid
Management committee's annual report
for the year ended 31st March 2021

Statement of responsibilities of the management committee

The members of the management committee (who are also directors of Salford Women's Aid for the purposes of company law) are responsible for preparing the management committee's annual 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 management committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the management committee is required to:

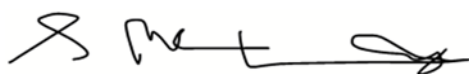
- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The management committee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The management committee is responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The management committee's annual report has been approved by the members of the management committee on 1st February 2022 and signed on their behalf by



Sharon O'Loughlin

Chair

Independent examiner's report
to the members of
Salford Women's Aid

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2021 which are set out on pages 10 to 29.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Christy Lau FCCA CTA DChA

Slade & Cooper Limited
Beehive Mill, Jersey Street,
Ancoats Manchester, M4 6JG

1st February 2022

Salford Women's Aid
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2021

| | Note | Unrestricted funds £ | Restricted funds £ | Total funds 2021 £ | Total funds 2020 £ |
|--|------|----------------------------|--------------------------|--------------------------|--------------------------|
| Income from: | | | | | |
| Donations and legacies | 3 | 109,739 | 2,934 | 112,673 | 11,247 |
| Charitable activities: | 4 | | | | |
| Refuges | | 196,082 | 89,627 | 285,709 | 286,652 |
| Aftercare & Outreach | | 6,500 | 354,101 | 360,601 | 271,355 |
| Other trading activities | 5 | 6,740 | - | 6,740 | 20,037 |
| Investments | 6 | 148 | - | 148 | 551 |
| Total income | | 319,209 | 446,662 | 765,871 | 589,842 |
| Expenditure on: | | | | | |
| Raising funds | 7 | 9,487 | - | 9,487 | 9,986 |
| Charitable activities: | 8 | | | | |
| Refuges | | 193,630 | 94,403 | 288,033 | 274,177 |
| Aftercare & Outreach | | - | 345,821 | 345,821 | 282,168 |
| Total expenditure | | 203,117 | 440,224 | 643,341 | 566,331 |
| Net income/(expenditure) for the year | 10 | 116,092 | 6,438 | 122,530 | 23,511 |
| Transfer between funds | | 7,989 | (7,989) | - | - |
| Net movement in funds for the year | | 124,081 | (1,551) | 122,530 | 23,511 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 352,157 | 12,419 | 364,576 | 341,065 |
| Total funds carried forward | | 476,238 | 10,868 | 487,106 | 364,576 |

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

Salford Women's Aid
Company number 4298930
Balance sheet as at 31 March 2021

| | Note | 2021 | 2020 |
|--|------|----------------|----------------|
| | | £ | £ |
| Fixed assets | | | |
| Tangible assets | 15 | 3,948 | 7,896 |
| Total fixed assets | | 3,948 | 7,896 |
| Current assets | | | |
| Debtors | 16 | 74,359 | 65,278 |
| Cash at bank and in hand | | 524,375 | 325,961 |
| Total current assets | | 598,734 | 391,239 |
| Liabilities | | | |
| Creditors: amounts falling due in less than one year | 18 | (115,576) | (34,559) |
| Net current assets | | 483,158 | 356,680 |
| Total assets less current liabilities | | 487,106 | 364,576 |
| Net assets | | 487,106 | 364,576 |
| The funds of the charity: | | | |
| Restricted income funds | 19 | 10,868 | 12,419 |
| Unrestricted income funds | 20 | 476,238 | 352,157 |
| Total charity funds | | 487,106 | 364,576 |

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

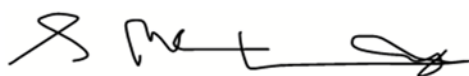
Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 13 to 29 form part of these accounts.

Approved by the management committee on 01/02/2022 and signed on their behalf by:



Sharon O'Loughlin (Chair)

Salford Women's Aid
Statement of Cash Flows
for the year ending 31 March 2021

| | Note | 2021 £ | 2020 £ |
|--|------|----------------|----------------|
| Cash provided by/(used in) operating activities | 23 | 198,266 | 13,701 |
| <i>Cash flows from investing activities:</i> | | | |
| Dividends, interest, and rents from investments | | 148 | 551 |
| Cash provided by/(used in) investing activities | | 148 | 551 |
| Increase/(decrease) in cash and cash equivalents in the year | | 198,414 | 14,252 |
| Cash and cash equivalents at the beginning of the year | | 325,961 | 311,709 |
| Cash and cash equivalents at the end of the year | | 524,375 | 325,961 |

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2021

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Salford Women's Aid meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The management committee considers that there are no material uncertainties about the charitable company's ability to continue as a going concern.

No key judgments which the management committee has made which have a significant effect on the accounts.

The members of the management committee do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the year ended 31 March 2021 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Where gifts in kind have been made on trust for conversion into cash e.g. second hand goods for resale, the value of the gift is included in the period in which it is sold. The management committee considers that it is not practicable to value those items awaiting sale at the balance sheet date and believe that the value of them would not be material to the accounts.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the management committee's annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts for the year ended 31 March 2021 (continued)

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the management committee has decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading including Charity Shop costs and their associated support costs.
- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are 20% to Refuge 1, 25% to Refuge 2, 25% to SIDASS, 15% to IRIS, 10% to Mental Health and 5% to positive You.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

| | |
|------------------------|-----|
| Leasehold improvements | 25% |
| All equipment | 25% |

Notes to the accounts for the year ended 31 March 2021 (continued)

k Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2021 (continued)

o Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 11. There were no outstanding contributions at the year end.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

| Current reporting period | Unrestricted £ | Restricted £ | Total 2021 £ |
|----------------------------------|--------------------------|------------------------|------------------------|
| Donations | 27,032 | 2,934 | 29,966 |
| Procter & Gamble UK | 20,000 | - | 20,000 |
| HMRC Job Retention Scheme | 17,857 | - | 17,857 |
| COVID 19 Grant (Charity Shop) | 44,850 | - | 44,850 |
| Total | 109,739 | 2,934 | 112,673 |
| Previous reporting period | <i>Unrestricted</i> £ | <i>Restricted</i> £ | <i>Total 2020</i> £ |
| <i>Donations</i> | <i>8,247</i> | <i>-</i> | <i>8,247</i> |
| <i>Legacies</i> | <i>3,000</i> | <i>-</i> | <i>3,000</i> |
| Total | 11,247 | - | 11,247 |

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2021 (continued)

4 Income from charitable activities

| Current reporting period | | Unrestricted £ | Restricted £ | Total 2021 £ |
|---|-----------------------|-------------------|-----------------|-----------------|
| Refuges | | | | |
| Rents | Rents Receivable | 214,333 | - | 214,333 |
| | Voids | (18,251) | - | (18,251) |
| Ministry of Housing, Communities & Local Government | | | 27,958 | 27,958 |
| UK Visas and Immigration | | - | 5,336 | 5,336 |
| Trafford DAS Funding | | | 56,333 | 56,333 |
| Subtotal for Refuges | | 196,082 | 89,627 | 285,709 |
| Aftercare & Outreach | | | | |
| Salford City Council | | | | |
| | Community Safety Unit | - | 185,324 | 185,324 |
| | GMCA | - | 56,195 | 56,195 |
| Salford CVS | | 6,500 | 50,000 | 56,500 |
| NHS Salford CCG | | - | 62,582 | 62,582 |
| Subtotal for Aftercare & Outreach | | 6,500 | 354,101 | 360,601 |
| Total | | 202,582 | 443,728 | 646,310 |
| Previous reporting period | | Unrestricted £ | Restricted £ | Total 2020 £ |
| Refuges | | | | |
| Rents | Rents Receivable | 214,359 | - | 214,359 |
| | Voids | (6,472) | - | (6,472) |
| Salford CVS | | - | 14,331 | 14,331 |
| Trafford DAS Funding | | | 64,434 | 64,434 |
| Subtotal for Refuges | | 207,887 | 78,765 | 286,652 |
| Aftercare & Outreach | | | | |
| Salford City Council | | | | |
| | Community Safety Unit | - | 160,000 | 160,000 |
| Salford CVS | | - | 50,000 | 50,000 |
| NHS Salford CCG | | - | 61,355 | 61,355 |
| Subtotal for Aftercare & Outreach | | - | 271,355 | 271,355 |
| Total | | 207,887 | 350,120 | 558,007 |

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2021 (continued)

5 Income from other trading activities

| | 2021 £ | 2020 £ |
|-------------------------------------|-------------|-------------|
| Charity Shop and Fundraising income | 5,692 | 18,211 |
| Other | 1,048 | 1,826 |
| | <hr/> | <hr/> |
| | 6,740 | 20,037 |
| | <hr/> <hr/> | <hr/> <hr/> |

All income from other trading activities is unrestricted.

6 Investment income

| | 2021 £ | 2020 £ |
|---------------------------|-------------|-------------|
| Income from bank deposits | 148 | 551 |
| | <hr/> | <hr/> |
| | 148 | 551 |
| | <hr/> <hr/> | <hr/> <hr/> |

All investment income is unrestricted.

7 Cost of raising funds

| | 2021 £ | 2020 £ |
|----------------------------|-------------|-------------|
| Staff costs | 8,324 | 7,920 |
| Charity shop costs | 1,163 | 1,960 |
| Other fundraising expenses | - | 106 |
| | <hr/> | <hr/> |
| | 9,487 | 9,986 |
| | <hr/> <hr/> | <hr/> <hr/> |

All expenditure on cost of raising funds is unrestricted.

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2021 (continued)

8 Analysis of expenditure on charitable activities

| Current reporting period | Refuge 1 | Refuge 2 | Aftercare & Outreach | IRIS | Mental Health | Positive You | Total 2021 |
|-------------------------------|----------------|----------------|----------------------|---------------|---------------|---------------|----------------|
| | £ | £ | £ | £ | £ | £ | £ |
| Staff costs | 71,827 | 76,595 | 184,897 | 59,790 | 26,559 | 8,041 | 427,709 |
| Recruitment | - | - | 255 | - | 42 | - | 297 |
| Bad debts & rents assistance | (9,891) | (1,875) | - | - | - | - | (11,766) |
| Office service costs | 1,515 | 1,263 | 4,723 | 480 | 152 | - | 8,133 |
| Refuge Service Costs | 18,491 | 20,082 | - | - | - | - | 38,573 |
| Housing association & rent | 22,314 | 30,116 | - | - | - | - | 52,430 |
| Travel and motor | 218 | 147 | 33 | - | - | 8 | 406 |
| Sundries | 323 | 27 | - | - | - | - | 350 |
| Telephone | 2,699 | 2,161 | 1,325 | 747 | 238 | - | 7,170 |
| Stationery & Postage | 343 | 424 | 124 | - | - | - | 891 |
| Training | 57 | 57 | 220 | 187 | - | - | 521 |
| Legal fees | - | - | 560 | 59 | 60 | - | 679 |
| Consultancy fees | - | - | - | - | - | - | - |
| Insurance | 618 | 773 | 1,082 | 309 | 155 | 155 | 3,092 |
| Depreciation | 1,709 | 2,240 | - | - | - | - | 3,949 |
| Project and other activities | 204 | 271 | - | - | - | 223 | 698 |
| Governance costs (see note 9) | 302 | 378 | 378 | 227 | 151 | 74 | 1,510 |
| Support costs (see note 9) | 19,842 | 24,803 | 24,803 | 14,882 | 9,921 | 4,961 | 99,212 |
| | <u>130,571</u> | <u>157,462</u> | <u>218,400</u> | <u>76,681</u> | <u>37,278</u> | <u>13,462</u> | <u>633,854</u> |

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2021 (continued)

8 Analysis of expenditure on charitable activities

| <i>Previous reporting period</i> | <i>Refuge 1</i> | <i>Refuge 2</i> | <i>Aftercare & Outreach</i> | <i>IRIS</i> | <i>Mental Health</i> | <i>Positive You</i> | <i>Total 2020</i> |
|----------------------------------|-----------------|-----------------|---|---------------|--------------------------|-------------------------|-----------------------|
| £ | £ | £ | £ | £ | £ | £ | £ |
| Staff costs | 67,542 | 68,023 | 122,208 | 59,812 | 21,608 | 7,761 | 346,954 |
| Recruitment | 90 | 90 | 222 | - | 180 | - | 582 |
| Bad debts & rents assistance | (544) | (1,249) | - | - | - | - | (1,793) |
| Office service costs | 79 | 518 | 2,255 | - | - | - | 2,852 |
| Refuge Service Costs | 13,965 | 13,944 | - | - | - | - | 27,909 |
| Housing association & rent | 24,826 | 30,202 | - | - | - | - | 55,028 |
| Travel and motor | 270 | 547 | 572 | 403 | 219 | 29 | 2,040 |
| Sundries | 99 | 11 | 18 | - | - | - | 128 |
| Telephone | 2,083 | 2,204 | 1,334 | 152 | 71 | - | 5,844 |
| Stationery & Postage | 270 | 360 | 248 | - | - | - | 878 |
| Training | - | - | 1,950 | - | - | - | 1,950 |
| Legal fees | - | - | 59 | 59 | - | - | 118 |
| Consultancy fees | 56 | 115 | - | 30 | - | - | 201 |
| Insurance | 614 | 760 | 702 | 322 | 146 | 145 | 2,689 |
| Depreciation | 1,709 | 2,240 | - | - | - | - | 3,949 |
| Project and other activities | - | - | 393 | - | 15 | 5,825 | 6,233 |
| Governance costs (see note 9) | 316 | 395 | 395 | 237 | 158 | 77 | 1,578 |
| Support costs (see note 9) | 19,841 | 24,801 | 24,801 | 14,881 | 9,921 | 4,960 | 99,205 |
| | <u>131,216</u> | <u>142,961</u> | <u>155,157</u> | <u>75,896</u> | <u>32,318</u> | <u>18,797</u> | <u>556,345</u> |
| | | | | | | 2021 £ | 2020 £ |
| Restricted expenditure | | | | | | 440,224 | 349,808 |
| Unrestricted expenditure | | | | | | 193,630 | 206,537 |
| | | | | | | <u>633,854</u> | <u>556,345</u> |

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2021 (continued)

9 Analysis of governance and support costs

| Current reporting period | Support £ | Governance £ | Total 2021 £ |
|----------------------------------|----------------------|-------------------------|-------------------------|
| Staff Cost | 89,458 | - | 89,458 |
| Travel Costs | 332 | - | 332 |
| Sundry Expenses | 388 | - | 388 |
| Telephone | 630 | - | 630 |
| Stationery | 129 | - | 129 |
| Book-keeping & payroll | 395 | - | 395 |
| Project and Other activities | 7,608 | 70 | 7,678 |
| Legal and professional | 271 | - | 271 |
| Independent Examination fees | - | 1,440 | 1,440 |
| | <hr/> | <hr/> | <hr/> |
| | 99,211 | 1,510 | 100,721 |
| | <hr/> | <hr/> | <hr/> |
| Previous reporting period | Support £ | Governance £ | Total 2020 £ |
| Staff Cost | 92,653 | - | 92,653 |
| Travel Costs | 462 | - | 462 |
| Sundry Expenses | 308 | - | 308 |
| Telephone | 189 | - | 189 |
| Stationery | 367 | - | 367 |
| Book-keeping & payroll | 272 | - | 272 |
| Project and Other activities | 2,220 | 138 | 2,358 |
| Legal and professional | 2,734 | - | 2,734 |
| Independent Examination fees | - | 1,440 | 1,440 |
| | <hr/> | <hr/> | <hr/> |
| | 99,205 | 1,578 | 100,783 |
| | <hr/> | <hr/> | <hr/> |

10 Net income/(expenditure) for the year

| | | |
|--|-------------------|-------------------|
| This is stated after charging/(crediting): | 2021 £ | 2020 £ |
| Depreciation | 3,948 | 3,949 |
| Operating lease rentals: | | |
| Property | 1 | 1 |
| Independent examiner's fee | 1,200 | 1,200 |
| | <hr/> | <hr/> |

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2021 (continued)

11 Staff costs

Staff costs during the year were as follows:

| | 2021 £ | 2020 £ |
|------------------------------|-----------|-----------|
| Wages and salaries | 471,237 | 399,187 |
| Social security costs | 37,679 | 34,235 |
| Pension costs | 14,922 | 11,070 |
| Sessional Workers | 1,653 | 3,035 |
| | <hr/> | <hr/> |
| | 525,491 | 447,527 |
| | <hr/> | <hr/> |
| Allocated as follows: | | |
| Cost of raising funds | 8,324 | 7,920 |
| Charitable activities | 427,709 | 346,954 |
| Support costs | 89,458 | 92,653 |
| | <hr/> | <hr/> |
| | 525,491 | 447,527 |
| | <hr/> | <hr/> |

No employees has employee benefits in excess of £60,000 (2020: Nil).

The average number of staff employed during the period was 18 (2020: 16).

The average full time equivalent number of staff employed during the period was 13 (2020: 11).

The key management personnel of the charity comprise the management committee and the Project co-ordinator. The total employee benefits of the key management personnel of the charity were £58,586 (2020: £50,927).

Notes to the accounts for the year ended 31 March 2021 (continued)

12 Management committee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2020: Nil).

No members of the management committee received travel and subsistence expenses during the year of £nil (2020: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No members of the management committee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: nil).

13 Government grants

The government grants recognised in the accounts were as follows:

| | 2021 £ | 2020 £ |
|---|-----------|-----------|
| Salford City Council | 185,324 | 160,000 |
| NHS Salford CCG | 62,582 | 61,355 |
| GMCA | 56,195 | - |
| Ministry of Housing, Communities & Local Government | 27,958 | - |
| | <hr/> | <hr/> |
| | 332,059 | 221,355 |
| | <hr/> | <hr/> |

There were no unfulfilled conditions and contingencies attaching to the grants.

14 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2021 (continued)

15 Fixed assets: tangible assets

| Cost | Leasehold improvements £ | Office equipment £ | Computer equipment £ | Total £ |
|-----------------------|--------------------------------|--------------------------|----------------------------|------------|
| At 1 April 2020 | 22,362 | 4,890 | 4,503 | 31,755 |
| Additions | - | - | - | - |
| Disposals | - | - | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| At 31 March 2021 | 22,362 | 4,890 | 4,503 | 31,755 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Depreciation | | | | |
| At 1 April 2020 | 14,466 | 4,890 | 4,503 | 23,859 |
| Charge for the year | 3,948 | - | - | 3,948 |
| Disposals | - | - | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| At 31 March 2021 | 18,414 | 4,890 | 4,503 | 27,807 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Net book value | | | | |
| At 31 March 2021 | 3,948 | - | - | 3,948 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| At 31 March 2020 | 7,896 | - | - | 7,896 |
| | <hr/> | <hr/> | <hr/> | <hr/> |

16 Debtors

| | 2021 £ | 2020 £ |
|--------------------------------|-----------|-----------|
| Rent arrears | 16,866 | 22,411 |
| Prepayments and accrued income | 57,493 | 42,867 |
| | <hr/> | <hr/> |
| | 74,359 | 65,278 |
| | <hr/> | <hr/> |

17 Cash at bank and in hand

| | 2021 £ | 2020 £ |
|--------------------------|-----------|-----------|
| Cash at bank and on hand | 524,375 | 325,961 |
| | <hr/> | <hr/> |
| | 524,375 | 325,961 |
| | <hr/> | <hr/> |

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2021 (continued)

18 Creditors: amounts falling due within one year

| | 2021 £ | 2020 £ |
|------------------------------------|-----------|-----------|
| Rent Receivable in advance | 15,917 | 26,859 |
| Other creditors and accruals | 84,552 | 7,635 |
| Taxation and social security costs | 15,107 | 65 |
| | <hr/> | <hr/> |
| | 115,576 | 34,559 |
| | <hr/> | <hr/> |

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2021 (continued)

19 Analysis of movements in restricted funds

| Current reporting period | Balance at 1 April 2020 £ | Income £ | Expenditure £ | Transfers £ | Balance at 31 March 2021 £ |
|---|---|---------------------|--------------------------|------------------------|---|
| Refuges | | | | | |
| Minibus appeal | 1,003 | - | - | - | 1,003 |
| Other projects | 291 | 8,270 | (8,561) | - | - |
| Salford CVS | 11,125 | - | (1,551) | - | 9,574 |
| Ministry of Housing, Communities & Local Government | - | 27,958 | (27,958) | - | - |
| Trafford DAS Funding | - | 56,333 | (56,333) | - | - |
| | 12,419 | 92,561 | (94,403) | - | 10,577 |
| Aftercare & Outreach | | | | | |
| SIDASS | - | 354,101 | (345,821) | (7,989) | 291 |
| | - | 354,101 | (345,821) | (7,989) | 291 |
| Total | 12,419 | 446,662 | (440,224) | (7,989) | 10,868 |
| Previous reporting period | <i>Balance at 1 April 2019 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers £</i> | <i>Balance at 31 March 2020 £</i> |
| Refuges | | | | | |
| Minibus appeal | 1,003 | - | - | - | 1,003 |
| Other projects | 291 | - | - | - | 291 |
| Salford CVS | - | 14,331 | (3,206) | - | 11,125 |
| Trafford DAS Funding | - | 64,434 | (64,434) | - | - |
| | 1,294 | 78,765 | (67,640) | - | 12,419 |
| Aftercare & Outreach | | | | | |
| SIDASS | - | 271,355 | (282,168) | 10,813 | - |
| | - | 271,355 | (282,168) | 10,813 | - |
| Total | 1,294 | 350,120 | (349,808) | 10,813 | 12,419 |
| Name of | Description, nature and purposes of the fund | | | | |
| Minibus appeal | Funding for a minibus or other transport costs | | | | |
| Salford CVS | Funding to provide Mental Health support to clients | | | | |
| Ministry of Housing, Communities & Local Government | Funding for additional housing needs due to increased demand in domestic abuse services due to COVID | | | | |
| Trafford DAS Funding | Funding for refuges | | | | |
| SIDASS | Funding from Supporting People and the Community Safety Unit for the SIDASS services | | | | |

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2021 (continued)

20 Analysis of movement in unrestricted funds

| Current reporting period | Balance at 1 April 2020 £ | Income £ | Expenditure £ | Transfers £ | As at 31 March 2021 £ |
|----------------------------------|------------------------------------|----------------|------------------|-----------------|-----------------------------|
| General fund | 341,968 | 319,209 | (203,117) | 7,989 | 466,049 |
| Designated fund | | | | | |
| IT | 5,801 | - | - | - | 5,801 |
| Temporary staff | 4,388 | - | - | - | 4,388 |
| | <u>352,157</u> | <u>319,209</u> | <u>(203,117)</u> | <u>7,989</u> | <u>476,238</u> |
| Previous reporting period | Balance at 1 April 2019 £ | Income £ | Expenditure £ | Transfers £ | As at 31 March 2020 £ |
| General fund | 329,582 | 239,722 | (216,523) | (10,813) | 341,968 |
| Designated fund | | | | | |
| IT | 5,801 | - | - | - | 5,801 |
| Temporary staff | 4,388 | - | - | - | 4,388 |
| | <u>339,771</u> | <u>239,722</u> | <u>(216,523)</u> | <u>(10,813)</u> | <u>352,157</u> |

| Name of | Description, nature and purposes of the fund |
|-----------------|--|
| General fund | The free reserves after allowing for all designated funds |
| Designated fund | IT equipment - for a new database and website. The fund will likely to be spent in the next 2 years. |
| | Temporary staff - to cover absences. |

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2021 (continued)

21 Analysis of net assets between funds

| Current reporting period | General fund £ | Designated funds £ | Restricted funds £ | Total £ |
|----------------------------------|----------------------|--------------------------|--------------------------|----------------|
| Tangible fixed assets | 3,948 | - | - | 3,948 |
| Net current assets/(liabilities) | 462,101 | 10,189 | 10,868 | 483,158 |
| | | | | |
| Total | 466,049 | 10,189 | 10,868 | 487,106 |
| | | | | |
| Previous reporting period | General fund £ | Designated funds £ | Restricted funds £ | Total £ |
| Tangible fixed assets | 7,896 | - | - | 7,896 |
| Net current assets/(liabilities) | 334,072 | 10,189 | 12,419 | 356,680 |
| | | | | |
| Total | 341,968 | 10,189 | 12,419 | 364,576 |

22 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows

| | Property | |
|-------------------|-----------|-----------|
| | 2021 £ | 2020 £ |
| One to five years | 1 | 1 |
| | | |
| | 1 | 1 |

23 Reconciliation of net movement in funds to net cash flow from operating activities

| | 2021 £ | 2020 £ |
|--|----------------|---------------|
| Net income/(expenditure) for the year | 122,530 | 23,511 |
| Adjustments for: | | |
| Depreciation charge | 3,948 | 3,949 |
| Dividends, interest and rents from investments | (148) | (551) |
| Decrease/(increase) in debtors | (9,081) | (12,421) |
| Increase/(decrease) in creditors | 81,017 | (787) |
| | | |
| Net cash provided by/(used in) operating activities | 198,266 | 13,701 |