

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 2023

Salford Women's Aid

Reference and administrative information

for the year ended 31st March 2023

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 PO Box 430, Salford, M8 2FU

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
Christine Jackson	Treasurer
Iram Ahmed	
Andrea Craven	
Catherine Greenwood	(resigned 19 th February 2023)
Lauren Wolstencroft	(resigned 19 th May 2023)

Company secretary Sharon O'Loughlin Company Secretary

Key management personnel Dawn Redshaw Chief Officer

Administration and Finance 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 2023

The management committee presents their report and the unaudited financial statements for the year ended 31st March 2023. 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 focused 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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for the year ended 31st March 2023

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. 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. All the staff are specialised trained domestic abuse advocates.

56 women and 30 children were declined due to no space as refuges were full.

Specialist support to women with insecure immigration status and No Recourse to Public Funds, they also tend to stay in the refuge longer because of their specialist support needs.

Due to the lack of space and the issues with accessing social housing, we 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.

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.

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.

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Management committee's annual report
for the year ended 31st March 2023

Charity shop

The shop is run in conjunction with Salford Women's Centre, all profits made in the shop after overheads have been deducted are used to support clients coming into the service. To maximise income, we employ a manager for 21 hours a week to run the shop and support and recruit volunteers.

Financial review

The loss of the tender for other parts of the services impacted on the running of the organisation. We have increased our housing benefit to cover intense support costs. We have applied to many grant making bodies but due to the accounts submitted to the charity commission online showing we had reserves, these have been rejected.

We have applied to the National lottery, and this is looking hopeful as we have got through the first round and will get the final decision in August 2023.

At the end of the financial year, the total reserves of the charity were £275,477, of this £6,047 were restricted funds, being grant funding for specific projects, and £269,430 were unrestricted funds.

Designated funds & Reserves policy

The Management Committee has designated funds to assist with future projects and needs of the service. Some of the funds and reserves have been used to assist with our aims and objectives. Funds have been utilised mainly to support the financial year.

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

We have been successful on applying for full enhanced housing benefit for the refugees. We are hoping to negotiate with the local authority some of the funds that they have been allocated under the domestic abuse act for safe accommodation.

We have received grants this year to support our work and the health and wellbeing of the residents from screwfix, MOJ, Booths Charity, Swinton Charitable Trust and Salford CVS.

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.

Salford Women's Aid
Management committee's annual report
for the year ended 31st March 2023

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 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.

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.

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 2023

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 21st December 2023 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 2023 which are set out on pages 8 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

22nd December 2023

Salford Women's Aid

Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	8,378	500	8,878	10,868
Charitable activities:	4				
Refuges		292,638	21,867	314,505	290,297
Aftercare & Outreach		-	-	-	387,037
Other trading activities	5	49,247	-	49,247	16,868
Investments	6	1,535	-	1,535	44
Total income		351,798	22,367	374,165	705,114
Expenditure on:					
Raising funds	7	42,147	-	42,147	10,908
Charitable activities:	8				
Refuges		466,905	17,323	484,228	347,037
Aftercare & Outreach		-	-	-	406,588
Total expenditure		509,052	17,323	526,375	764,533
Net income/(expenditure) before net gains/(losses) on investments		(157,254)	5,044	(152,210)	(59,419)
Net income/(expenditure) for the year	10	(157,254)	5,044	(152,210)	(59,419)
Net movement in funds for the year		(157,254)	5,044	(152,210)	(59,419)
Reconciliation of funds					
Total funds brought forward		426,684	1,003	427,687	487,106
Total funds carried forward		269,430	6,047	275,477	427,687

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

A full comparative SOFA is available on the last page of the financial statements.

Salford Women's Aid
Company number 4298930

Balance sheet as at 31 March 2023

	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	15	-	-
Total fixed assets		-	-
Current assets			
Debtors	16	19,397	98,531
Cash at bank and in hand		334,493	371,057
Total current assets		353,890	469,588
Liabilities			
Creditors: amounts falling due in less than one year	18	(78,413)	(41,901)
Net current assets		275,477	427,687
Total assets less current liabilities		275,477	427,687
Net assets		275,477	427,687
The funds of the charity:			
Restricted income funds	19	6,047	1,003
Unrestricted income funds	20	269,430	426,684
Total charity funds		275,477	427,687

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 11 to 29 form part of these accounts.

Approved by the management committee on 21/12/2023 and signed on their behalf by:

Sharon O'Loughlin (Chair)

Salford Women's Aid
Statement of Cash Flows
for the year ending 31 March 2023

	Note	2023 £	2022 £
Cash provided by/(used in) operating activities	23	(38,099)	(153,362)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		1,535	44
Cash provided by/(used in) investing activities		1,535	44
Increase/(decrease) in cash and cash equivalents in the year		(36,564)	(153,318)
Cash and cash equivalents at the beginning of the year		371,057	524,375
Cash and cash equivalents at the end of the year		334,493	371,057

Notes to the accounts for the year ended 31 March 2023

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 2023 (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 2023 (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 60% to Refuge 1 and 40% to Refuge 2 (2022: 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 2023 (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 2023 (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 £2,088 outstanding contributions at the year end (2022: £322).

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 2023 £
Donations	8,378	500	8,878
Total	8,378	500	8,878
Previous reporting period	Unrestricted £	Restricted £	Total 2022 £
Donations	9,713	500	10,213
HMRC Job Retention Scheme	655	-	655
Total	10,368	500	10,868

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2023 (continued)

4 Income from charitable activities

Current reporting period		Unrestricted £	Restricted £	Total 2023 £
Refuges				
Rents	Rents Receivable	262,875	-	262,875
	Voids	(7,961)	-	(7,961)
				-
	Safety 4 Sisters	24,418	-	24,418
	Salford City Council	-	14,367	14,367
	Greater Manchester Combined Authority (Ministry of Justice funding)	-	7,500	7,500
	Salford CVS	5,000	-	5,000
	Screwfix	4,268	-	4,268
	Co-op	3,034	-	3,034
	Masonic Charitable Foundation	653	-	653
	Other	351	-	351
Subtotal for Refuges		292,638	21,867	314,505
Total		292,638	21,867	314,505
Previous reporting period		<i>Unrestricted</i> <i>£</i>	<i>Restricted</i> <i>£</i>	<i>Total 2022</i> <i>£</i>
Refuges				
Rents	Rents Receivable	264,951	-	264,951
	Voids	(6,637)	-	(6,637)
	Trafford DAS Funding	-	1,800	1,800
	Safety 4 Sisters	30,183	-	30,183
Subtotal for Refuges		288,497	1,800	290,297
Aftercare & Outreach				
Salford City Council				
	Community Safety Unit	-	233,319	233,319
	GMCA	-	38,377	38,377
	Salford CVS	500	50,000	50,500
	NHS Salford CCG	-	64,841	64,841
Subtotal for Aftercare & Outreach		500	386,537	387,037
Total		288,997	388,337	677,334

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2023 (continued)

5 Income from other trading activities

	2023 £	2022 £
Charity Shop and Fundraising income	49,247	16,868
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	49,247	16,868
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All income from other trading activities is unrestricted.

6 Investment income

	2023 £	2022 £
Income from bank deposits	1,535	44
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	1,535	44
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All investment income is unrestricted.

7 Cost of raising funds

	2023 £	2022 £
Staff costs	21,954	7,944
Charity shop costs	19,737	2,716
Other fundraising expenses	456	248
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	42,147	10,908
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All expenditure on cost of raising funds is unrestricted.

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2023 (continued)

8 Analysis of expenditure on charitable activities

Current reporting period	Refuge 1	Refuge 2	Refuge 3	Total 2023
	£	£	£	£
Staff costs	74,217	76,791	-	151,008
Bad debts & rents assistance	4,992	9,127	-	14,119
Office service costs	3,834	4,476	-	8,310
Refuge Service Costs	23,455	24,153	4,007	51,615
Housing association & rent	25,914	31,990	18,858	76,762
Travel and motor	286	331	-	617
Sundries	183	143	-	326
Telephone	2,196	3,068	-	5,264
Stationery & Postage	518	522	-	1,040
Book-keeping & payroll	2,825	4,188	-	7,013
Training	276	259	-	535
Consultancy fees	5,386	8,079	-	13,465
Insurance	1,042	1,350	-	2,392
Depreciation	-	-	-	-
Project and other activities	199	-	56,379	56,578
Governance costs (see note 9)	2,474	1,650	-	4,124
Support costs (see note 9)	54,636	36,424	-	91,060
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	202,433	202,551	79,244	484,228
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Salford Women's Aid

Notes to the accounts for the year ended 31 March 2023 (continued)

8 Analysis of expenditure on charitable activities

<i>Previous reporting period</i>	<i>Refuge 1</i>	<i>Refuge 2</i>	<i>Refuge 3</i>	<i>Aftercare & Outreach</i>	<i>IRIS</i>	<i>Mental Health</i>	<i>Positive You</i>	<i>Total 2022</i>
	£	£	£	£	£	£	£	£
Staff costs	58,847	75,058	-	247,132	59,847	28,251	7,126	476,261
Office service costs	658	658	-	3,577	-	-	-	4,893
Refuge Service Costs	20,441	19,193	3,530	-	-	-	-	43,164
Housing association & rent	23,376	28,820	12,063	-	-	-	-	64,259
Travel and motor	82	154	-	166	13	-	25	440
Sundries	224	148	-	-	-	-	-	372
Telephone	2,353	1,953	-	1,261	779	228	-	6,574
Stationery & Postage	294	425	-	68	-	-	-	787
Training	-	-	-	3,094	94	-	-	3,188
Insurance	661	827	-	827	347	149	165	2,976
Depreciation	1,708	2,240	-	-	-	-	-	3,948
Project and other activities	152	50	49,620	178	-	-	100	50,100
Governance costs (see note 9)	737	922	-	922	553	369	183	3,686
Support costs (see note 9)	18,546	23,182	-	23,182	13,909	9,273	4,637	92,729
	<u>128,194</u>	<u>153,630</u>	<u>65,213</u>	<u>280,496</u>	<u>75,542</u>	<u>38,314</u>	<u>12,236</u>	<u>753,625</u>
							2023 £	2022 £
Restricted expenditure							17,323	418,462
Unrestricted expenditure							466,905	335,163
							<u>484,228</u>	<u>753,625</u>

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2023 (continued)

9 Analysis of governance and support costs

Current reporting period	Support £	Governance £	Total 2023 £
Staff Cost	86,006	-	86,006
Office service costs	2,815	-	2,815
Travel Costs	414	-	414
Sundry Expenses	450	-	450
Telephone	414	-	414
Stationery	51	-	51
Book-keeping & payroll	480	-	480
Training	244	-	244
Project and Other activities	186	242	428
Accountancy & Independent Examination fees	-	3,882	3,882
	91,060	4,124	95,184
Previous reporting period	Support £	Governance £	Total 2022 £
Staff Cost	80,321	-	80,321
Travel Costs	364	-	364
Sundry Expenses	1,296	-	1,296
Telephone	663	-	663
Stationery	120	-	120
Book-keeping & payroll	270	-	270
Project and Other activities	329	86	415
Legal and professional	9,366	-	9,366
Independent Examination fees	-	3,600	3,600
	92,729	3,686	96,415

10 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2023 £	2022 £
Depreciation	-	3,948
Operating lease rentals:		
Property	1	1
Independent examiner's remuneration - accountancy fees	1,940	1,800
Independent examiner's fee	1,295	1,200

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2023 (continued)

11 Staff costs

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	219,024	497,961
Social security costs	17,400	41,075
Pension costs	10,193	21,159
Sessional Workers	7,525	2,742
Other	4,826	1,589
	<hr/>	<hr/>
	258,968	564,526
	<hr/>	<hr/>
Allocated as follows:		
Cost of raising funds	21,954	7,944
Charitable activities	151,008	476,261
Support costs	86,006	80,321
	<hr/>	<hr/>
	258,968	564,526
	<hr/>	<hr/>

No employee has employee benefits in excess of £60,000 (2022: 1).

The average number of staff employed during the period was 7 (2022: 18).

The average full time equivalent number of staff employed during the period was 5.6 (2022: 13).

The key management personnel of the charity comprise the management committee and the Chief Officer. The total employee benefits of the key management personnel of the charity were £54,651 (2022: £63,065).

Notes to the accounts for the year ended 31 March 2023 (continued)

12 Management committee remuneration and expenses, and related party transactions

Two members of the management committee received reimbursed expenses during the year of £85 (2022: Nil). Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2022: Nil).

One member of the management committee received travel and subsistence expenses during the year of £ 156 (2022: £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 (2022: nil).

13 Government grants

The government grants recognised in the accounts were as follows:

	2023 £	2022 £
Salford City Council	14,367	233,319
Greater Manchester Combined Authority (Ministry of Justice funding)	7,500	-
NHS Salford CCG	-	64,841
	<hr/>	<hr/>
	21,867	298,160
	<hr/>	<hr/>

The unfulfilled conditions attaching to the grants were to complete all the projects, which we expect to do in the forthcoming financial years.

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 2023 (continued)

15 Fixed assets: tangible assets

	Leasehold improvements £	Office equipment £	Computer equipment £	Total £
Cost				
At 1 April 2022	22,362	4,890	4,503	31,755
Additions	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	22,362	4,890	4,503	31,755
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
At 1 April 2022	22,362	4,890	4,503	31,755
Charge for the year	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	22,362	4,890	4,503	31,755
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value				
At 31 March 2023	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<i>At 31 March 2022</i>	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>

16 Debtors

	2023 £	2022 £
Rent arrears	24,333	27,666
Bad debt provision	(11,703)	-
Other debtors	2,380	100
Prepayments and accrued income	4,387	70,765
	<hr/>	<hr/>
	19,397	98,531
	<hr/>	<hr/>

17 Cash at bank and in hand

	2023 £	2022 £
Cash at bank and on hand	334,493	371,057
	<hr/>	<hr/>
	334,493	371,057
	<hr/>	<hr/>

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2023 (continued)

18 Creditors: amounts falling due within one year

	2023 £	2022 £
Rent Receivable in advance	21,789	21,478
Other creditors and accruals	43,184	15,393
Deferred income	2,952	-
Taxation and social security costs	10,488	5,030
	<hr/>	<hr/>
	78,413	41,901
	<hr/> <hr/>	<hr/> <hr/>

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2023 (continued)

19 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Refuges					
Minibus appeal	1,003	-	-	-	1,003
Other projects	-	500	(500)	-	-
Greater Manchester Combined Authority (Ministry of Justice funding)	-	7,500	(2,456)	-	5,044
Salford City Council	-	14,367	(14,367)	-	-
	<u>1,003</u>	<u>8,000</u>	<u>(17,323)</u>	<u>-</u>	<u>6,047</u>
Total	<u>1,003</u>	<u>8,000</u>	<u>(17,323)</u>	<u>-</u>	<u>6,047</u>
Previous reporting period					
	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Refuges					
Minibus appeal	1,003	-	-	-	1,003
Other projects	-	500	(500)	-	-
Salford CVS	9,574	-	(9,574)	-	-
Trafford DAS Funding	-	1,800	(1,800)	-	-
	<u>10,577</u>	<u>2,300</u>	<u>(11,874)</u>	<u>-</u>	<u>1,003</u>
Aftercare & Outreach					
SIDASS	291	386,537	(406,588)	19,760	-
	<u>291</u>	<u>386,537</u>	<u>(406,588)</u>	<u>19,760</u>	<u>-</u>
Total	<u>10,868</u>	<u>388,837</u>	<u>(418,462)</u>	<u>19,760</u>	<u>1,003</u>

19 Analysis of movements in restricted funds (cont.)

Name of restricted fund	Description, nature and purposes of the fund
Minibus appeal	Funding for a minibus or other transport costs
Greater Manchester Combined Authority (Ministry of Justice funding)	Funding to support victims and survivors of gender-based violence, to support people accessing services to cope with cost of living crisis.
Salford City Council	Funding for Chief Officer role
Salford CVS	Funding from Salford CVS for MH IDVA and emergency grants for COVID
Trafford DAS Funding	Funding for refuges
SIDASS	Includes: Funding from Supporting People and the Community Safety Unit for the SIDASS services Funding from Talk Listen Change for the DRIVE pilot Funding from Salford CVS for MH IDVA and emergency grants for COVID Funding from NHS Salford CCG funding for IRIS project

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2023 (continued)

20 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	426,684	351,798	(509,052)	-	269,430
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	426,684	351,798	(509,052)	-	269,430
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Previous reporting period

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	466,049	316,277	(335,882)	(19,760)	426,684
Designated fund					
IT Equipment	5,801	-	(5,801)	-	-
Temporary staff	4,388	-	(4,388)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	476,238	316,277	(346,071)	(19,760)	426,684
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Name of unrestricted fund

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.
	Temporary staff - to cover absences.

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2023 (continued)

21 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	269,430	-	6,047	275,477
	<hr/>	<hr/>	<hr/>	<hr/>
Total	269,430	-	6,047	275,477
	<hr/>	<hr/>	<hr/>	<hr/>
Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	426,684	-	1,003	427,687
	<hr/>	<hr/>	<hr/>	<hr/>
Total	426,684	-	1,003	427,687
	<hr/>	<hr/>	<hr/>	<hr/>

22 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property 2023 £	2022 £
One to five years	1	1
	<hr/>	<hr/>
	1	1
	<hr/>	<hr/>

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

	2023 £	2022 £
Net income/(expenditure) for the year	(152,210)	(59,419)
Adjustments for:		
Depreciation charge	-	3,948
Dividends, interest and rents from investments	(1,535)	(44)
Decrease/(increase) in debtors	79,134	(24,172)
Increase/(decrease) in creditors	36,512	(73,675)
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	(38,099)	(153,362)
	<hr/>	<hr/>

Salford Women's Aid
Statement of Financial Activities
(including Income and Expenditure account)
for the year ending 31 March 2023

Prior year Statement of Financial Activities

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	10,368	500	10,868	112,673
Charitable activities:	4				
Refuges		288,497	1,800	290,297	285,709
Aftercare & Outreach		500	386,537	387,037	360,601
Other trading activities	5	16,868	-	16,868	6,740
Investments	6	44	-	44	148
Total income		316,277	388,837	705,114	765,871
Expenditure on:					
Raising funds	7	10,908	-	10,908	9,487
Charitable activities:	8				
Refuges		335,163	11,874	347,037	288,033
Aftercare & Outreach		-	406,588	406,588	345,821
Total expenditure		346,071	418,462	764,533	643,341
Net income/(expenditure) before net gains/(losses) on investments		(29,794)	(29,625)	(59,419)	122,530
Net income/(expenditure) for the year	10	(29,794)	(29,625)	(59,419)	122,530
Transfer between funds		(19,760)	19,760	-	-
Net movement in funds for the year		(49,554)	(9,865)	(59,419)	122,530
Reconciliation of funds					
Total funds brought forward		476,238	10,868	487,106	364,576
Total funds carried forward		426,684	1,003	427,687	487,106

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