

Company number: 04298930

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 2024

Salford Women's Aid
Reference and administrative information
for the year ended 31st March 2024

Charity name	Salford Women's Aid also known as Salford Women's Aid Domestic Abuse Support Services	
Company number	04298930	
Charity number	1089851	
Registered office address	1st Floor Unity House, Chorley Road Swinton, Manchester, M27 5FJ	
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	
	Catherine Greenwood	(resigned 14 February 2024)
	Andrea Craven	(resigned 13 February 2024)
	Mirriam Saeed	(appointed 4 April 2024)
	Nadine Watson	(appointed 26 June 2024)
	Isobel Woodley-Hume	(appointed 1 September 2024)
Company Secretary	Sharon O'Loughlin	Company Secretary
Key management personnel	Dawn Redshaw	Chief Officer (resigned 16 February 2024)
Administration and Finance	Yvonne Dronsfield	Office & Business Development Manager
Bankers	Royal Bank of Scotland plc 3 rd Floor, 1 Spinningfields Square, Manchester, M3 3AP	
Independent Examiner	Christy Lau FCCA CTA DChA, Slade & Cooper Limited Beehive Mill, Jersey Street, Manchester, M4 6JG	

Salford Women's Aid
Management committee's annual report
for the year ended 31st March 2024

The Management Committee present their report and the unaudited financial statements for the year ended 31st March 2024. Included within the trustees' 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 it helps us ensure that we are focused on our stated purpose. 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

We believe a world without violence and fear is possible. We work with the women and children to make them aware of their rights and offer choices so they can live without fear of domestic abuse.

Mission statement

Salford Women's Aid is committed to a world where domestic abuse and violence against women and girls is not tolerated, and where women and children can live in safety.

We empower survivors by providing safe spaces in our refuges, and community-based support after they leave.

Salford Women's Aid provides a range of life saving and life changing services. We put the experiences of survivors at the heart of our work and help amplify their voices. Our specialist staff understand the diverse and complex needs of women and their children, and we are experts in the dynamics of domestic abuse and gender-based violence.

We are committed to enabling people to break free from domestic abuse.

Objectives

1. To provide confidential independent accurate up to date advice and information.

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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.
5. Promote equality by creating better experiences for women, girls and their families.
6. Create and participate in network and partnerships to develop a range of domestic abuse services for victims and their dependents.
7. Challenge poor practise in domestic abuse services and work to educate and raise awareness of appropriate responses.
8. Actively work with volunteers to enhance and develop the services and projects for victims and their dependants.
9. Monitor and evaluate our organisations work.

Achievements and performance

Salford Women's Aid main activities and those it seeks to help are described below. All our charitable activities focus on the needs and requirements of all clients referred to us.

We received donations from several supporters, including Salford CVS, Mother's Union, Albany, Social Chain, Freemason's, Dickanson's Charity, Swinton Charitable Trust, Acorn, Metalube Group and Marks & Spencer's Lowry Outlet, plus lots of donations made through fundraising events organised by members of the public. Donations were shared with service users including food, toiletries, clothes, toys all helping to meet survivor essential needs.

Beneficiaries of our service

We have 14 units of accommodation across 2 sites for women and children escaping domestic abuse. We have trained and qualified domestic abuse specialist support workers in both refuges.

Our specialist refuge accommodation service received a total of 58 referrals. As expected, this was slightly lower than the previous year, largely due to the length of time women are waiting to be re-housed – thus we do not have the spaces to fill. We were able to provide support to 28 women and 24 children.

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. During this period 30 women were declined, 68% were not accepted due to lack of space in the refuge. The average length that families stay in the refuge is 7.3 months, with the longest stay being 21 months. This often gives staff the time to complete a journey of support that includes Risk Assessment and person-centred Support Plans.

A key area of support is around finance and ensuring families have access to money. 100% of women accessing the service received support with financial matters with 50% reporting increases in access to benefit entitlement, such as enhanced Universal Credit, Child Benefit in their name and Personal Independence payment. Staff were able to support 28% of women into new employment.

Many women faced challenges around their mental health due to the abuse they had suffered and subsequent upheaval of their lives. All women are offered support to improve their health and access to health care, of those that required support in this area 78% achieved one or more positive health outcome.

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We have seen an increase in individuals with insecure immigration, asylum seekers, refugees, and survivors of modern slavery. We provide trauma-informed services that address the unique cultural, legal, and emotional challenges faced by these communities. By working closely with local organisations and legal advocates, we offer tailored support that includes legal guidance, access to ESOL, and access to mental health services. This can also affect the length of time the women will need to stay in the refuge because of their additional specialist support needs. In total Refuge Staff supported 69% of women with immigration outcomes and of the DDVC (Destitute Domestic Violence Concessions) applied for, all were successful.

Staff have training and expertise in immigration matters, LGBT issues, mental health, complex needs including drug, and alcohol issues. Support is also offered in the following areas, social well-being, Employment and training and children / parenting.

Staff work with women to ensure that safety planning and risk assessments / MARAC referrals are completed / updated. It is vital that women feel safe and secure in order to fully recover and heal from the abuse they have suffered. Staff advocate on behalf of women around legal matters and attend court liaising with solicitors, police, CAFCASS Workers and Children's Services.

Charity Shop

The Charity 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 per week to run the shop and support and recruit volunteers.

The charity shop gives added value to the women and children staying in the refuges, all donations are primarily for the families, and they are encouraged to take whatever they need. We use the premises for drop-offs for donations. Service users are also encouraged to volunteer at the shop.

Financial review

We secured funding from the National Lottery Community Fund for 'The Strength to Survive' project. This is a 3-year project to commence in 2024-25, that will offer specialised support and aftercare for 6 weeks for families leaving the refuge. We will also deliver a certified 12-week course developed by Women's Aid, for women survivors of domestic abuse, the 'Power to Change' course will be open to residents at the refuges and to individuals and referrals from other agencies.

While the loss of the tender in the previous year has impacted on the running of the organisation, we have managed to remain stable and have received lots of help, support and funds from the Salford CVS, the Freemason's Lodge on the crescent, Mother's Union, Acorn, Dickanson's, Albany and other local businesses.

The refuges currently do not receive funding from the local authority, the running costs are funded via enhanced housing benefits, fundraising, grants and profits from the charity shop. We continue to work towards building a partnership with Salford City Council to secure funding to provide long term safe refuge accommodation for survivors of domestic abuse. 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.

At the end of the financial year, the total reserves of the charity were £128,586, all of which were unrestricted funds.

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Community

This year our amazing community fundraisers raised £7032.00. They raised funds for Salford Women's Aid in all sorts of inspirational ways - by running, cycling across the country, by holding raffles, or book club parties and many more ways! We have also seen fantastic displays of support from the University of Salford students and staff.

This year we were very fortunate in being selected by Marks and Spencer, Lowry outlet to be their charity of the year, they supplied much needed and appreciated items for the refuges and the families in the service.

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. As of the year ended 31 March 2024, unrestricted reserves were £128,586, which is below the target level. However, due to a planned reduction in operating costs for the following year and prudent budgeting, the Management Committee is carefully monitoring the financial position on a regular basis.

The Management Committee are also pleased to report that new income streams have been secured in the current financial year. These developments reflect the Management Committee's proactive approach to financial management, helping to strengthen the organisation's financial resilience in line with the reserves policy.

Plans for the future

The trustees and Senior Management Team will continue to work with major funders to secure the future of the service.

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 trustees 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

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Management committee's annual report
for the year ended 31st March 2024

interest or connections with the charity. This induction and application are overseen by the chair of the Management Committee.

The main document which sets out the operation framework for the charity is the Memorandum of Association.

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, following on from the resignation of the Chief Officer this now rests with the team leaders from the residential projects and the Management Committee. The team leaders and the Management Committee will be responsible for ensuring that the aims of the charity are delivered and that key performance indicators are met. The team leaders have the day-to-day responsibility for the operation of the service, 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.

The organisation is a charitable company limited by guarantee, incorporated in 1976 and registered as a charity on 19 December 2001.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Memorandum of Association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees on 31 March 2024 was 4. The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 12 in the accounts.

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.

The Charity 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 per week to run the shop and support and recruit volunteers.

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for the year ended 31st March 2024

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.

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.

Principle funding sources

We successfully bid to the National Lottery Community Fund to support our project 'The Strength to Survive' and were fortunate to have been granted £406,509 over 3 years, to commence in 2024/25.

We continue to receive full enhanced housing benefit for the refugees. We continue to negotiate with the local authority for some of the funds that they have been allocated under the Domestic Abuse Act 2021 for provision of specialist women's refuges.

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

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Management committee's annual report
for the year ended 31st March 2024

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 07/ 11/ 2024

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 2024 which are set out on pages 10 to 30.

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

11 December 2024

Salford Women's Aid

Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	6,232	800	7,032	8,878
Charitable activities: Refuges	4	340,967	20,272	361,239	314,505
Other trading activities	5	28,645	-	28,645	49,247
Investments	6	3,515	-	3,515	1,535
Total income		379,359	21,072	400,431	374,165
Expenditure on:					
Raising funds	7	27,438	-	27,438	42,147
Charitable activities: Refuges	8	498,812	21,072	519,884	484,228
Total expenditure		526,250	21,072	547,322	526,375
Net income/(expenditure) before net gains/(losses) on investments		(146,891)	-	(146,891)	(152,210)
Net income/(expenditure) for the year	10	(146,891)	-	(146,891)	(152,210)
Net movement in funds for the year		(140,844)	(6,047)	(146,891)	(152,210)
Reconciliation of funds					
Total funds brought forward		269,430	6,047	275,477	427,687
Total funds carried forward		128,586	-	128,586	275,477

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 2024

	Note	2024	2023
		£	£
Fixed assets			
Tangible assets	15	1,590	-
Total fixed assets		1,590	-
Current assets			
Debtors	16	40,168	19,397
Cash at bank and in hand		209,431	334,493
Total current assets		249,599	353,890
Liabilities			
Creditors: amounts falling due in less than one year	18	(122,603)	(78,413)
Net current assets		126,996	275,477
Total assets less current liabilities		128,586	275,477
Net assets		128,586	275,477
The funds of the charity:			
Restricted income funds	20	-	6,047
Unrestricted income funds	21	128,586	269,430
Total charity funds		128,586	275,477

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 30 form part of these accounts.

Approved by the management committee on 07/ 11/ 2024 and signed on their behalf by:

.....
Sharon O'Loughlin (Chair)

Salford Women's Aid
Statement of Cash Flows
for the year ending 31 March 2024

	Note	2024 £	2023 £
Cash provided by/(used in) operating activities	24	(126,457)	(38,099)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		3,515	1,535
Cash provided by/(used in) investing activities		1,395	1,535
Increase/(decrease) in cash and cash equivalents in the year		(125,062)	(36,564)
Cash and cash equivalents at the beginning of the year		334,493	524,375
Cash and cash equivalents at the end of the year		209,431	487,811

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2024

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 2024 (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.

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2024 (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 39.5% to Refuge 1 and 59.2% to Refuge 2 and 1.3% to Cost of raising funds (2023: 60% to Refuge 1 and 40% to Refuge 2).

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%

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2024 (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.

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Notes to the accounts for the year ended 31 March 2024 (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 £1,185 outstanding contributions at the year end (2023: £2,089).

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 2024 £
Donations	6,232	800	7,032
	<hr/>	<hr/>	<hr/>
Total	6,232	800	7,032
	<hr/>	<hr/>	<hr/>
Previous reporting period	Unrestricted £	Restricted £	Total 2023 £
Donations	8,378	500	8,878
	<hr/>	<hr/>	<hr/>
Total	8,378	500	8,878
	<hr/>	<hr/>	<hr/>

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2024 (continued)

4 Income from charitable activities

Current reporting period		Unrestricted £	Restricted £	Total 2024 £
Refuges				
Rents	Rents Receivable	316,337	-	316,337
	Voids	(12,351)	-	(12,351)
				-
Safety 4 Sisters		31,661	-	31,661
Salford City Council		-	20,272	20,272
Salford CVS		4,440	-	4,440
Asylum Safeguard Hub		880	-	880
Total		340,967	20,272	361,239
Previous reporting period		<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2023</i> £
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
Total		292,638	21,867	314,505

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2024 (continued)

5 Income from other trading activities

	2024 £	2023 £
Charity Shop and Fundraising income	28,645	49,247
	<hr/>	<hr/>
	28,645	49,247
	<hr/>	<hr/>

All income from other trading activities is unrestricted.

6 Investment income

	2024 £	2023 £
Income from bank deposits	3,515	1,535
	<hr/>	<hr/>
	3,515	1,535
	<hr/>	<hr/>

All investment income is unrestricted.

7 Cost of raising funds

	2024 £	2023 £
Staff costs	20,886	21,954
Charity shop costs	6,069	19,737
Other fundraising expenses	483	456
Support costs (see note 9)	1,992	-
	<hr/>	<hr/>
	27,438	42,147
	<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 2024 (continued)

8 Analysis of expenditure on charitable activities

Current reporting period	Refuge 1	Refuge 2	Refuge 3	Total 2024
	£	£	£	£
Staff costs	72,533	78,166	-	150,699
Office service costs	2,199	2,116	-	4,315
Refuge Service Costs	27,302	31,806	10,305	69,413
Housing association & rent	29,610	36,867	21,356	87,833
Travel and motor	69	85	-	154
Sundries	71	90	-	161
Telephone	1,835	1,836	-	3,671
Stationery & Postage	602	362	-	964
Book-keeping & payroll	3,457	3,457	-	6,914
Insurance	914	1,371	-	2,285
Depreciation	-	530	-	530
Project and other activities	339	215	41,065	41,619
Governance costs (see note 9)	1,427	2,141	-	3,568
Support costs (see note 9)	59,103	88,655	-	147,758
	<hr/>	<hr/>	<hr/>	<hr/>
	199,461	247,697	72,726	519,884
	<hr/>	<hr/>	<hr/>	<hr/>

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2024 (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>Total 2023</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<i>Staff costs</i>	74,217	76,791	-	151,008
<i>Bad debts & rents assistance</i>	4,992	9,127	-	14,119
<i>Office service costs</i>	3,834	4,476	-	8,310
<i>Refuge Service Costs</i>	23,455	24,153	4,007	51,615
<i>Housing association & rent</i>	25,914	31,990	18,858	76,762
<i>Travel and motor</i>	286	331	-	617
<i>Sundries</i>	183	143	-	326
<i>Telephone</i>	2,196	3,068	-	5,264
<i>Stationery & Postage</i>	518	522	-	1,040
<i>Book-keeping & payroll</i>	2,825	4,188	-	7,013
<i>Training</i>	276	259	-	535
<i>Consultancy fees</i>	5,386	8,079	-	13,465
<i>Insurance</i>	1,042	1,350	-	2,392
<i>Project and other activities</i>	199	-	56,379	56,578
<i>Governance costs (see note 9)</i>	2,474	1,650	-	4,124
<i>Support costs (see note 9)</i>	54,636	36,424	-	91,060
	<hr/>	<hr/>	<hr/>	<hr/>
	202,433	202,551	79,244	484,228
	<hr/>	<hr/>	<hr/>	<hr/>
			2024	2023
			£	£
Restricted expenditure			21,072	17,323
Unrestricted expenditure			498,812	466,905
			<hr/>	<hr/>
			519,884	484,228
			<hr/>	<hr/>

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2024 (continued)

9 Analysis of governance and support costs

Current reporting period	Support £	Governance £	Total 2024 £
Staff Cost	130,968	-	130,968
Office service costs	5,983	-	5,983
Travel Costs	148	-	148
Sundry Expenses	152	-	152
Telephone	152	-	152
Stationery	360	-	360
Book-keeping & payroll	2,146	-	2,146
Training	241	-	241
Project and Other activities	-	208	208
Legal and professional	9,600	-	9,600
Accountancy & Independent Examination fees	-	3,360	3,360
	149,750	3,568	153,318
Previous 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

10 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024 £	2023 £
Depreciation	530	-
Operating lease rentals:		
Property	1	1
Independent examiner's fee		
Accountancy fees	1,500	1,940
Independent examiner's fee	1,300	1,295
Payroll bureau fees	353	604
Bookkeeping and QBO	7,256	5,680

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2024 (continued)

11 Staff costs

Staff costs during the year were as follows:

	2024 £	2023 £
Wages and salaries	225,814	219,024
Social security costs	17,545	17,400
Pension costs	10,485	10,193
Sessional Workers	7,745	7,525
Other	40,964	4,826
	<hr/>	<hr/>
	302,553	258,968
	<hr/>	<hr/>
Allocated as follows:		
Cost of raising funds	20,886	21,954
Charitable activities	150,699	151,008
Support costs	130,968	86,006
	<hr/>	<hr/>
	302,553	258,968
	<hr/>	<hr/>

No employee has employee benefits in excess of £60,000 (2023: 0).

The average number of staff employed during the period was 7 (2023: 7).

The average full time equivalent number of staff employed during the period was 6 (2023: 5.6).

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 £97,149 (2023: £54,651).

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2024 (continued)

12 Management committee remuneration and expenses, and related party transactions

Two members of the management committee received reimbursed expenses during the year of £117 (2023: £85). Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2023: Nil).

One member of the management committee received travel and subsistence expenses during the year of £37 (2023: £156).

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 (2023: nil).

13 Government grants

The government grants recognised in the accounts were as follows:

	2024 £	2023 £
Salford City Council	20,272	14,367
Greater Manchester Combined Authority (Ministry of Justice funding)	-	7,500
	<hr/>	<hr/>
	20,272	21,867
	<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 2024 (continued)

15 Fixed assets: tangible assets

Cost	Leasehold improvements £	Office equipment £	Computer equipment £	Total £
At 1 April 2023	22,362	4,890	4,503	31,755
Additions	-	2,120	-	2,120
Disposals	(2,904)	(724)	(4,503)	(8,131)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	19,458	6,286	-	25,744
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
At 1 April 2023	22,362	4,890	4,503	31,755
Charge for the year	-	530	-	530
Disposals	(2,904)	(724)	(4,503)	(8,131)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	19,458	4,696	-	24,154
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value				
At 31 March 2024	-	1,590	-	1,590
	<hr/>	<hr/>	<hr/>	<hr/>
<i>At 31 March 2023</i>	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>

16 Debtors

	2024 £	2023 £
Rent arrears	25,420	24,333
Bad debt provision	(3,330)	(11,703)
Other debtors	11,573	2,380
Prepayments and accrued income	6,505	4,387
	<hr/>	<hr/>
	40,168	19,397
	<hr/>	<hr/>

17 Cash at bank and in hand

	2024 £	2023 £
Cash at bank and on hand	209,431	334,493
	<hr/>	<hr/>
	209,431	334,493
	<hr/>	<hr/>

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2024 (continued)

18 Creditors: amounts falling due within one year

	2024 £	2023 £
Rent Receivable in advance	25,663	21,789
Other creditors and accruals	26,613	43,184
Deferred income	65,026	2,952
Taxation and social security costs	5,301	10,488
	<hr/>	<hr/>
	122,603	78,413
	<hr/>	<hr/>

19 Deferred income

	2024 £	2023 £
Deferred grant brought forward	2,952	-
Grant received	65,026	2,952
Released to income from charitable activities	(2,952)	-
	<hr/>	<hr/>
Deferred grant carried forward	65,026	2,952
	<hr/>	<hr/>

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2024 (continued)

20 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Refuges					
Minibus appeal	1,003	-	-	(1,003)	-
Other projects	-	800	(800)	-	-
Greater Manchester Combined Authority (Ministry of Justice funding)	5,044	-	-	(5,044)	-
Salford City Council	-	20,272	(20,272)	-	-
Total	6,047	800	(21,072)	(6,047)	-

Previous 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)	-	-
Total	1,003	22,367	(17,323)	-	6,047

20 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. The transfer was for expenditure in prior years not allocated.
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. The funders accepted the completion reports and did not require the return of unspent funds.
Salford City Council	Funding for Chief Officer role

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2024 (continued)

21 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	269,430	379,359	(526,250)	6,047	128,586
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	269,430	379,359	(526,250)	6,047	128,586
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Previous 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/>
Name of unrestricted fund	Description, nature and purposes of the fund				
General fund	The free reserves after allowing for all designated funds				

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2024 (continued)

22 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	1,590	-	-	1,590
Net current assets/(liabilities)	126,996	-	-	126,996
Total	128,586	-	-	128,586
Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	269,430	-	6,047	275,477
Total	269,430	-	6,047	275,477

23 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	
	2024 £	2023 £
One to five years	1	1
	1	1

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

	2024 £	2023 £
Net income/(expenditure) for the year	(146,891)	(152,210)
Adjustments for:		
Depreciation charge	530	-
Dividends, interest and rents from investments	(3,515)	(1,535)
Decrease/(increase) in debtors	(20,771)	79,134
Increase/(decrease) in creditors	44,190	36,512
Net cash provided by/(used in) operating activities	(126,457)	(38,099)

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2024 (continued)

25 Prior year Statement of Financial Activities (including Income and Expenditure account)

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	8,378	500	8,878	10,868
Charitable activities:				
Refuges	292,638	21,867	314,505	290,297
Aftercare & Outreach	-	-	-	387,037
Other trading activities	49,247	-	49,247	16,868
Investments	1,535	-	1,535	44
Total income	351,798	22,367	374,165	705,114
Expenditure on:				
Raising funds	42,147	-	42,147	10,908
Charitable activities:				
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	(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.